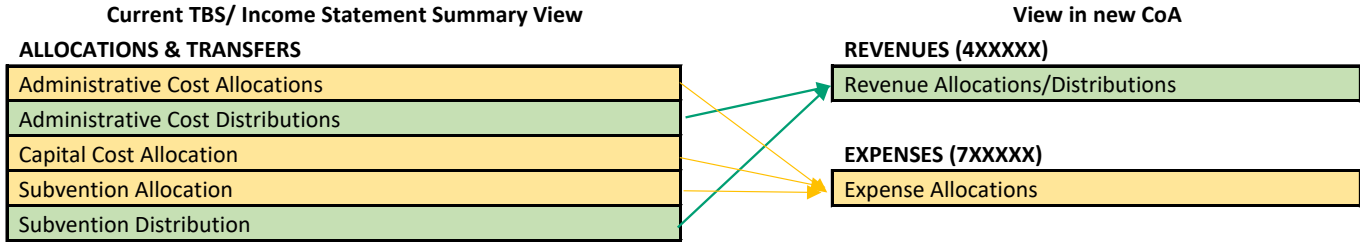




**Revenue Allocations/Distributions & Expense Allocations - Summary**

The terms **Revenue Allocations/Distributions** and **Expense Allocations** refer to all object codes that are mapped under those respective **B-Levels** in the Object Code Hierarchy.

The graphic below compares the former Chart Mapping and Reporting structure with the new Mapping and Reporting structure for the **Revenue Allocations/Distributions** and **Expense Allocations**.



Please refer to the sections highlighted in this screenshot for an example of how the **Revenue Allocations/Distributions** and **Expense Allocations** will roll into the Income Statement view.

|   | Current Budget         | Total Actuals          |
|---|------------------------|------------------------|
| <b>REVENUES (R40000)</b>                          | <b>(61,292,847.00)</b> | <b>(27,160,961.01)</b> |
| STATE APPROPRIATIONS (B40000)                     | (12,744,848.00)        | (3,186,212.01)         |
| TUITION & FEES (R41000)                           | (43,329,562.00)        | (22,068,561.35)        |
| GRANTS & CONTRACTS (B42000)                       | (73,125.00)            | (8,900.44)             |
| FACILITIES & ADMIN COST RECOVERY (B43000)         | 0.00                   | (3,520.75)             |
| GIFTS (B44000)                                    | (1,855,700.00)         | (1,199,420.46)         |
| OTHER SOURCES (B46000)                            | (1,511,700.00)         | (206,299.35)           |
| OTHER EXTERNAL SALES (B47000)                     | 0.00                   | (43,328.40)            |
| INTERNAL SALES (B48000)                           | 0.00                   | (240.26)               |
| <b>REVENUE ALLOCATIONS/DISTRIBUTIONS (B49000)</b> | <b>(1,777,912.00)</b>  | <b>(444,477.99)</b>    |
| FUNDING TRANSFERS (B60000)                        | (518,686.00)           | (84,244.29)            |
| <b>EXPENSES (R70000)</b>                          | <b>62,048,395.00</b>   | <b>14,612,500.02</b>   |
| COMPENSATION (B70000)                             | 26,084,317.00          | 6,377,473.31           |
| SUPPLIES AND SERVICES (B71000)                    | 4,368,805.00           | 849,915.22             |
| PROFESSIONAL SERVICES (B72000)                    | 5,857,717.00           | 1,737,854.41           |
| OCCUPANCY & MAINTENANCE (B73000)                  | 0.00                   | 13,160.99              |
| DEBT SERVICE (B76000)                             | 719,392.00             | (647,506.92)           |
| OTHER OPERATING EXPENSE (B77000)                  | 178,610.00             | 71,715.00              |
| <b>EXPENSE ALLOCATION (B79000)</b>                | <b>24,839,554.00</b>   | <b>6,209,888.01</b>    |
| INVESTMENT TRANSFERS (B80000)                     | (1,129,664.00)         | 16,901.00              |
| <b>Net Income</b>                                 | <b>(892,802.00)</b>    | <b>(12,615,804.28)</b> |



### Revenue Allocations/Distributions Overview

- Typically are credits to Planning Units
- Institutional support provided to Planning Units that is a primary source of funding
- Presented in the Revenue section of the Income Statement
- Activity will post to the **Unrestricted Source** on the Planning Unit side of the entry
- The two main categories of Revenue Allocations/Distributions are:
  - Subvention Distribution
  - Administrative Cost Support (Control Total Funding) – *note that there are 3 separate object codes for this funding – Base; One Time Only (OTO); and Variable*
- The table below summarizes the Object Code values for the **Revenue Allocations/Distributions**

| Object Code B Level               | Value  | Name  |
|-----------------------------------|--------|---|
| Revenue Allocations/Distributions | 490100 | Subvention Distribution                     |
| Revenue Allocations/Distributions | 490200 | Administrative Cost Support - Base          |
| Revenue Allocations/Distributions | 490300 | Administrative Cost Support – One Time Only |
| Revenue Allocations/Distributions | 490400 | Administrative Cost Support - Variable      |

### Revenue Allocations/Distributions – Journal Entry (JE) Examples

•Sample **Subvention Distribution JE**

| Unit    | Entity            | Source       | Org                  | Activity                 | Function | Object                              | DR          | CR          |
|---------|-------------------|--------------|----------------------|--------------------------|----------|-------------------------------------|-------------|-------------|
| College | Ohio U<br>General | Unrestricted | Planning Unit<br>Org | Planning Unit<br>Defined | NA       | 490100 – Subvention<br>Distribution |             | \$2,500,000 |
| Central | Ohio U<br>General | Subvention   | Central Org          | Central Defined          | NA       | 490100 – Subvention<br>Distribution | \$2,500,000 |             |

•Sample **Administrative Cost Support JE**

| Unit          | Entity            | Source                   | Org                  | Activity                 | Function | Object   | DR          | CR          |
|---------------|-------------------|--------------------------|----------------------|--------------------------|----------|--|-------------|-------------|
| Planning Unit | Ohio U<br>General | Unrestricted             | Planning Unit<br>Org | Planning Unit<br>Defined | NA       | 490200 – Administrative Cost<br>Support - Base     |             | \$1,000,000 |
| Planning Unit | Ohio U<br>General | Unrestricted             | Planning Unit<br>Org | Planning Unit<br>Defined | NA       | 490300 – Administrative Cost<br>Support - OTO      |             | \$250,000   |
| Planning Unit | Ohio U<br>General | Unrestricted             | Planning Unit<br>Org | Planning Unit<br>Defined | NA       | 490400 – Administrative Cost<br>Support - Variable |             | \$100,000   |
| Central       | Ohio U<br>General | Admin Cost<br>Allocation | Central Org          | Central Defined          | NA       | 490200 – Administrative Cost<br>Support – Base     | \$1,000,000 |             |
| Central       | Ohio U<br>General | Admin Cost<br>Allocation | Central Org          | Central Defined          | NA       | 490300 – Administrative Cost<br>Support – OTO      | \$250,000   |             |
| Central       | Ohio U<br>General | Admin Cost<br>Allocation | Central Org          | Central Defined          | NA       | 490400 – Administrative Cost<br>Support – Variable | \$100,000   |             |

### Expense Allocations Overview



- Paid by Colleges and Auxiliaries as part of the Budget Model
- Debits to Planning Units
- Activity will post to the **Unrestricted or Auxiliary Source** on the Planning Unit side of the entry
- The table below summarizes the Object Code values for the **Expense Allocations**

| Object Code B Level | Value  | Name                            |
|---------------------|--------|---------------------------------|
| Expense Allocation  | 790100 | Administrative Cost Allocations |
| Expense Allocation  | 790200 | Capital Cost Allocation         |
| Expense Allocation  | 790300 | Employee Fee Waiver Allocation  |
| Expense Allocation  | 790400 | Subvention Allocation           |

### Expense Allocations – Journal Entry (JE) Examples

• Sample **Administrative Cost Allocations** JE

| Unit      | Entity            | Source                   | Org                  | Activity                 | Function | Object                                     | DR          | CR          |
|-----------|-------------------|--------------------------|----------------------|--------------------------|----------|--|-------------|-------------|
| College   | Ohio U<br>General | Unrestricted             | Planning Unit<br>Org | Planning Unit<br>Defined | NA       | 790100 - Administrative Cost<br>Allocation | \$2,000,000 |             |
| Auxiliary | Auxiliary         | Auxiliary                | Planning Unit<br>Org | Planning Unit<br>Defined | NA       | 790100 - Administrative Cost<br>Allocation | \$1,500,000 |             |
| Central   | Ohio U<br>General | Admin Cost<br>Allocation | Central Org          | Central Defined          | NA       | 790100 - Administrative Cost<br>Allocation |             | \$3,500,000 |

• Sample **Capital Cost Allocation** JE

| Unit      | Entity            | Source                     | Org                  | Activity                 | Function | Object                           | DR          | CR          |
|-----------|-------------------|----------------------------|----------------------|--------------------------|----------|----------------------------------|-------------|-------------|
| College   | Ohio U<br>General | Unrestricted               | Planning Unit<br>Org | Planning Unit<br>Defined | NA       | 790200 - Capital Cost Allocation | \$2,000,000 |             |
| Auxiliary | Auxiliary         | Auxiliary                  | Planning Unit<br>Org | Planning Unit<br>Defined | NA       | 790200 - Capital Cost Allocation | \$1,500,000 |             |
| Central   | Ohio U<br>General | Capital Cost<br>Allocation | Central Org          | Central Defined          | NA       | 790200 - Capital Cost Allocation |             | \$3,500,000 |

• Sample **Employee Fee Waiver** JE

| Unit      | Entity            | Source       | Org                  | Activity                 | Function | Object                                     | DR          | CR          |
|-----------|-------------------|--------------|----------------------|--------------------------|----------|--|-------------|-------------|
| College   | Ohio U<br>General | Unrestricted | Planning Unit<br>Org | Planning Unit<br>Defined | NA       | 790300 – Employee Fee Waiver<br>Allocation | \$2,000,000 |             |
| Auxiliary | Auxiliary         | Auxiliary    | Planning Unit<br>Org | Planning Unit<br>Defined | NA       | 790300 – Employee Fee Waiver<br>Allocation | \$1,500,000 |             |
| Central   | Ohio U<br>General | Subvention   | Central Org          | Central Defined          | NA       | 790300 – Employee Fee Waiver<br>Allocation |             | \$3,500,000 |

• Sample **Subvention Allocation** JE

| Unit      | Entity            | Source       | Org                  | Activity                 | Function | Object                         | DR          | CR          |
|-----------|-------------------|--------------|----------------------|--------------------------|----------|--------------------------------|-------------|-------------|
| College   | Ohio U<br>General | Unrestricted | Planning Unit<br>Org | Planning Unit<br>Defined | NA       | 790400 – Subvention Allocation | \$2,000,000 |             |
| Auxiliary | Auxiliary         | Auxiliary    | Planning Unit<br>Org | Planning Unit<br>Defined | NA       | 790400 – Subvention Allocation | \$1,500,000 |             |
| Central   | Ohio U<br>General | Subvention   | Central Org          | Central Defined          | NA       | 790400 – Subvention Allocation |             | \$3,500,000 |