



THE UNIVERSITY OF NEW MEXICO

Understanding Endowed & Non Endowed Spending Indices

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GIFTS TO THE UNIVERSITY

Private support is extremely important to the teaching, research and public service mission of the University. Through private support, the University can enhance current programs and develop resources to support future programs. To ensure effective development and management of private support and compliance with Internal Revenue Service (IRS) regulations, the University coordinates all efforts to obtain and increase private support through the University of New Mexico Foundation, a non-profit corporation.

The Foundation was chartered by the University of New Mexico Board of Regents in 1979 to solicit, accept, and manage private contributions for the purpose of promoting the educational, research, and service commitments of the University. The University staffs the Foundation under the oversight of the Foundation Board of Trustees and the President of the UNM Foundation.

All gifts received by the University, including gifts to colleges, schools, departments, and/or programs, must be reported to the UNM Foundation. Policy 1030 applies to the receipt and investment of all gifts from private sources made to benefit the University's education, research, or public service mission irrespective of who actually receives the contribution. Gifts may come in many forms including:

- cash, checks, and credit card payments;
- securities;
- real estate;
- bequests, wills, trusts, and other forms of planned gifts;
- art and collectibles;
- equipment, supplies, and other types of tangible personal property;
- intangible gifts such as copyrights, royalties and easements; and
- private grants.

IRS regulations now require donors to have receipts in order to deduct charitable gifts on their tax returns. UNM Foundation is responsible for mailing these receipts to donors. Donor gifts must be reported to the Foundation in order for these receipts to be generated.

This policy does not apply to grants from governmental agencies or to contracts from governmental agencies, corporations, or other entities for research or service projects where the funding agency initiates the project, specifies processes, methods, and benchmarks, and/or derives direct substantial economic benefits from the results. Such contracts are handled by the Vice President for PreAward Services, Main Campus or PreAward Services, HSC.

UNM FOUNDATION

The UNM Foundation is an entity separate from UNM, established in 1979. The UNM Foundation is a 501c3 organization whose mission is to increase private gifts for UNM by developing long-term relationships with donors and matching their interests with the University's priorities, creating unique opportunities for our students, faculty and alumni.

The UNM Foundation website may be found at <http://www4.unm.edu/unmfdn>.

DONOR RECEIPTS

An official University/UNM Foundation receipt is issued to the donor at the time of the gift or as soon as possible after receipt of the gift. For donations for which the donor receives a benefit, the Foundation will note the value of any benefit received on the receipt. This is true of all gifts, Endowed and Non Endowed.

RESPONSIBILITY TO DONOR

To ensure that donors and prospective donors have confidence in the University, they are entitled to:

- be informed of the University's mission and the intended use of the donated resources;
- receive appropriate acknowledgment and recognition;
- access to pertinent information about the University; and
- receive stewardship on the uses and beneficiaries of their gift(s). Donors are told who is hired if they fund an endowed chair, or the names of scholarship recipients if they fund a scholarship.

FUND-RAISING PROGRAMS

All solicitations of gifts from individuals, corporations, and foundations must be coordinated by the UNM Foundation and development professionals in colleges, schools, and programs. Any literature, including brochures, booklets, and newsletters used to attract private funds must be approved by the UNM Foundation in order to present a unified voice and image and to ensure that the most accurate, up-to-date information appropriate to a particular fund-raising effort is reflected. All gifts received by the University or faculty, staff, volunteers, or student organizations for support of any University program or activity, irrespective of source or gift type, shall be deposited in and expended through University accounting systems in accordance with University Business Policies and Procedures. The use of outside bank accounts is prohibited. The UNM Foundation will ensure that all University fund-raising events comply with local, state, and federal laws.

Revenue from non-gift fundraising, such as bake sales, should also go through the Foundation. If the revenue is small in amount and expected to be non-repeating, the Foundation may deposit the revenue in the department's public service index in a non-gift revenue account. If the amount is larger or expected to be repetitive, the Foundation may open a Foundation index for the department.

TYPES OF FUNDS

There are two basic types of gifts, Endowed and Non Endowed. Each of these can have indices for public service, research, education, or clinical use. On Main Campus spending indices will be found in the public service area. For Branch campuses, they will also be in the public service area, their public service fund. Additionally, these indices can be discretionary in either endowed or Non-Endowed.

Your Endowed Spending indices will be listed under the following funds. HSC = Health Sciences Center, MC = Main Campus, BR= Branch Campus

| Endowed Fund Number | Location | Endowed Fund Name |
|---------------------|----------|---------------------------------------|
| 2U0008 | MC | MU Endowed Spending |
| 3U0003 | HSC | HU Endowed Spending Education |
| 3U0081 | HSC | HU Endowed Spending Research |
| 3U0302 | HSC | HU Endowed Spending Clinical Services |
| 4U0003 | BR | GU Endowed Spending [Gallup] |
| 5U0005 | BR | LU Endowed Spending [Los Alamos] |
| 6U0006 | BR | VU Endowed Spending [Valencia] |
| 7U0007 | BR | TU Endowed Spending [Taos] |

Your Non Endowed Spending indices will be listed under these funds.

| Non Endowed Fund Number | Location | Non Endowed Fund Name |
|-------------------------|----------|-----------------------------------|
| 2U0007 | MC | MU Non Endowed Fund [Main Campus] |

| | | |
|--------|-----|--|
| 3U0001 | HSC | HU Non Endowed Spending Research |
| 3U0002 | HSC | HU Non Endowed Spending Education |
| 3U0301 | HSC | HU Non Endowed Spending Clinical Service |
| 4U0005 | BR | GU Non Endowed Spending [Gallup] |
| 5U0004 | BR | LU Non Endowed Spending [Los Alamos] |
| 6U0005 | BR | VU Non Endowed Spending [Valencia] |
| 7U0004 | BR | TU Non Endowed Spending [Taos] |

ENDOWMENT FUNDS

An Endowment requires a minimum of two indices. One index is for the corpus, which is donated funds that are invested and may not be spent. The program for all corpus funds is P504. This is a general ledger program that does not impact State format reporting.

The second index is the spending index. This index annually receives a spending allocation from the invested funds. These are the funds that may be spent by the department.

Each college, school, or department that is the recipient of an endowment receives an annual statement from the Foundation. The statement lists the fund title, value at the beginning and end of the fiscal year, additions to the principal, total investment returns for the year, and the total spending distribution. The spending distribution (the amount that can be spent) is transferred to the spending index annually and is based on predetermined percentages set forth by the "Regents' Endowment Investment Management Policy." Donors receive an annual report which shows endowment performance. Generally, these funds have donor restrictions on how they may be spent, in addition to the standard UNM Policy restrictions.

NON ENDOWED FUNDS

A Non Endowed account requires one index. All of the funds in a Non Endowed account can be spent. Non Endowed accounts are not invested. Generally, these accounts have donor restrictions on how they may be spent in addition to the standard UNM Policy restrictions.

FOUNDATION DISCRETIONARY FUNDS

These are Non Endowed funds that have been given to a department or to the president of the University for distribution with no donor restrictions. UNM policies apply to spending these funds.

- 1) UNM Policy is reviewed. Purchases not allowed by UNM Policy will not be approved, with rare exceptions for a few older funds that were grandfathered in. Unrestricted Accounting collaborates with the Foundation when reviewing spending documents and approving or disapproving spending exceptions.
- 2) The Spending document is examined. Only those purchases allowed by the spending document may be made.

FINDING ALL YOUR FUNDS

Some departments have Endowed or Non Endowed spending accounts and are not spending the money. Donors expect the money they donate to be used.

Make sure you are aware of all the funds available to your department. During budget season, each department should budget to spend these funds, as the donor intended.

Hyperion report FORH004-*Unrestricted Balances by Index* will list all your funds. To run this report sign into Hyperion. The report is found under Brio/Finance reports/F Dept School college/F HSC.

ENDOWED FUNDS

DEFINED

The terms “Endowed” and “Non Endowed” both refer to funds established at UNM or the UNM Foundation.

“Endowed” refers to gifts totaling over \$10,000 that continue on in perpetuity. This means the gifts are invested, and only the total spending allocation from the gifts can be spent. The original amount donated cannot be spent. The donor specifies how the income can be spent, which is included in the Endowment Agreement document. The spending allocation from the funds can only be spent in accordance with the donor’s intent. The UNM Foundation handles the investment of these funds, and reports to the department and donor annually.

These gifts have two indices. The corpus index, which is invested, and the spending index, which the department can spend. Do not get these two indices confused.

Some of the older endowed funds may have gifts that total less than \$10,000. No new endowments are established for less than \$10,000. These new endowments can, however, be funded over three years if the donor so chooses. With new endowments in the process of being funded over several years, there may be no funds available to spend. Revenue that would have gone to a spending index will be returned to the corpus index immediately after year end until the endowment is completely funded. Only after the endowment is fully funded will spending distributions be allowed. See appendix 8 for more detailed information.

Income for Endowed funds is recorded on the last day of the fiscal year. This revenue is computed based on a complex formula used by the Foundation Trustees.

REPORTING – ENDOWED FUNDS

Endowed spending indices are listed on the **FORH004 report** under an endowed fund. To run the FORH004 report, go to Hyperion, Finance Reports, F HSC

The screenshot shows the Hyperion Performance Suite interface in a Windows Internet Explorer browser. The address bar displays <https://hyperprod.unm.edu/Hyperion/browse/Main>. The navigation menu on the left includes "Brio", "Finance Reports", "F Dent School College", and "F HSC", with "F HSC" circled in red. The main content area lists several reports, with "FORH004 - Unrestricted Balances by Index" circled in red. Other reports include "Forh001a-account code detail", "Forh003 purchase order p card DPI accounting detail", "Forh008 hsc transfers allocation", and "Foxh004e operating ledger management report hsc".

The screenshot shows the configuration form for the "FORH004: Unrestricted Balances by Index" report. The form includes the following fields and options:

- Chart of Accounts: U
- Organization Code: 099A (circled in red)
- Search options: starts with, contains, Find
- Dropdown list for Organization Code:
 - 099A: Cancer Research Treatment Ctr CRTC Status: A Level 6
 - 099B: CRTC Director Status: A Level: 6
 - 099B0: CRTC Directors Ofc Administration Status: A Level: 7
 - 099B1: CRTC Directors Ofc Special Projects Status: A Level: 7
 - 099C: CRTC Administration Status: A Level: 6
 - 099C0: CRTC Administration Status: A Level: 7
- Data Entry Level Fund: (leave blank for all funds)
- Calendar Month/Year: JAN 2009 (YYYY)
- Process Report button

Here is a page showing Endowed Spending from this FORH004 report. Please budget and spend all Endowed and Non Endowed spending indices, such as these:

| | Org | Prog | Activity | Balance | Revenue | Transfers | Expenditures | Net | Commit | | |
|---|---------------------------------|--------|----------|---------|---------------------|-----------------|---------------------|--------------------|---------------------|--------------------|---------------------|
| 3U0003 - HU Endowed Spending Education | | | | | | | | | | | |
| 0990CQ | CRTC FIG Award - L Felton | 099Q05 | F3E074 | 099QAI | \$0.00 | \$18,000.00 | \$0.00 | \$4,395.25 | \$13,604.75 | \$0.00 | \$13,604.75 |
| 0990CU | CRTC FIG Award - T Thompson | 099Q80 | F3E074 | 099QAI | (\$7,839.67) | \$40,000.00 | \$0.00 | \$7,646.74 | \$24,513.59 | \$22,888.09 | \$1,627.50 |
| 0990CV | CRTC FIG Award - I Rabinowitz | 099Q36 | F3E074 | 099QAI | \$0.00 | \$30,000.00 | \$0.00 | \$1,293.38 | \$28,706.62 | \$5,037.15 | \$23,669.47 |
| | CRTC FIG Award - AM Wallace | 099Q84 | F3E074 | 099QAI | \$0.00 | \$59,200.00 | \$0.00 | \$41,454.82 | \$17,745.18 | \$0.00 | \$17,745.18 |
| 0990DY | CRTC FIGS Award - H. Hathaway | 099Q80 | F3E074 | 099QAI | \$0.00 | \$13,250.00 | \$0.00 | \$8,622.19 | \$4,627.81 | \$4,387.50 | \$240.31 |
| 099243 | 470028-CRTC Dean E. UHL Soho | 099H1 | F2E114 | GNACTV | \$8,982.09 | \$0.00 | \$0.00 | \$0.00 | \$8,982.09 | \$0.00 | \$8,982.09 |
| 099250 | 470061-CRTC Elena Calas Endow | 099H1 | F3E074 | GNACTV | \$272,242.63 | (\$180,450.00) | \$0.00 | \$200.99 | \$111,591.64 | \$0.00 | \$111,591.64 |
| 099285 | 470445-CRTC Budka Endowment | 099H1 | P3E088 | GNACTV | \$53,340.44 | (\$0.00) | (\$8,963.22) | \$0.00 | \$44,377.22 | \$0.00 | \$44,377.22 |
| 099286 | 471800-Jackson SY Sr Graduate i | 099H1 | P3E037 | GNACTV | \$44,883.72 | \$0.00 | \$0.00 | \$0.00 | \$44,883.72 | \$0.00 | \$44,883.72 |
| 099289 | 471801-Newman Endowed Fellows | 099H1 | F3E053 | GNACTV | \$31,839.18 | \$0.00 | \$0.00 | \$0.00 | \$31,839.18 | \$0.00 | \$31,839.18 |
| 099270 | 471802-CRTC Ribble Endowed Fe | 099H1 | P3E045 | GNACTV | \$26,283.37 | \$0.00 | \$0.00 | \$0.00 | \$26,283.37 | \$0.00 | \$26,283.37 |
| 099278 | 470166-CRTC Julie Ann Look End | 099H1 | P3E010 | GNACTV | \$21,424.22 | \$0.00 | \$0.00 | \$0.00 | \$21,424.22 | \$0.00 | \$21,424.22 |
| 099447 | C-2254-RAC Role of PU1 and GF | 099Q52 | P162 | GNACTV | \$98.94 | \$0.00 | \$0.00 | \$0.00 | \$98.94 | \$0.00 | \$98.94 |
| 099460 | COLLIN, EUGENIE ENDOWED S | 099H1 | F3E210 | GNACTV | \$16,788.55 | \$0.00 | \$0.00 | \$0.00 | \$16,788.55 | \$0.00 | \$16,788.55 |
| | | | | | \$467,843.47 | (\$0.00) | (\$8,963.22) | \$63,613.37 | \$395,266.88 | \$32,310.74 | \$362,956.14 |

Notice that for index 0990DY the balance forward is \$0, and revenue YTD is \$13,250.00. Expenditures YTD are \$8,622.19. There are \$4,387.50 commitments, and an available balance of \$240.31 that may be spent (provided it has been budgeted).

The index, which holds the amount available to spend, can be viewed at any time on Banner Screen FGIBDST. In Banner go to form FGIBDST, enter 0990DY in the index field, and perform a next block:

Oracle Developer Forms Runtime - Web: Open > FGIBDST

File Edit Options Block Item Record Query Tools Help

Organization Budget Status Form FGIBDST 7.4.0.1 (BANP)

Chart: U
 Fiscal Year: 09
 Index: 0990DY

Organization: 099Q80 CRTIC Research Faculty #284
 Fund: 3U0003 **Endowed Spending Education**
 Program: P3E074 HE TRU Calas Endowed Fund
 Account Type:
 Activity: 099QAI CRTIC FIGS Award 2008
 Location:
 Commit Type: Both

| Account | Type | Title | Adjusted Budget | YTD Activity | Commitments | Available Balance |
|-------------------|------|-----------------------------|-----------------|--------------|-------------|-------------------|
| 1600 | R | Allocations Earned Revenue | 13,250.00 | 1 13,250.00 | 0.00 | 0.00 |
| 2040 | L | Technician Salary Detail Ge | 5,300.00 | 5,437.50 | 3,262.50 | -3,400.00 |
| 20R0 | L | Accrued Payroll and Benefit | 0.00 | 0.00 | 0.00 | 0.00 |
| 2110 | L | Fica Gen | 0.00 | 409.35 | 0.00 | -409.35 |
| 2140 | L | Retirement Gen | 0.00 | 633.47 | 0.00 | -633.47 |
| 2160 | L | Group Insurance Gen | 0.00 | 36.27 | 0.00 | -36.27 |
| 2180 | L | Unemployment Compensati | 0.00 | 13.60 | 0.00 | -13.60 |
| 21A0 | L | Workers Compensation Ger | 0.00 | 166.72 | 0.00 | -166.72 |
| 21J0 | L | Other Staff Benefits Gen | 1,330.00 | 190.26 | 0.00 | 1,139.74 |
| 31S0 | E | Lab Supplies Gen | 5,354.00 | 1,954.35 | 0.00 | 3,399.65 |
| 70F0 | E | Equipment Rent Expense G | 1,200.00 | 1,620.00 | 0.00 | -420.00 |
| 80K0 | E | Banner Tax | 66.00 | 31.94 | 0.00 | 34.06 |
| Net Total: | | | 0.00 | 2,756.54 | 3,262.50 | |

Note that this form provides more detail. On this form account code 1600 shows the same revenue amount as your Hyperion report(1). Spending distributions are made to 12P1 for UNM Endowments and 1011 for Foundation Endowments by the Foundation. For this index, the amount was further allocated, using 1600, by the department.

The expense accounts do not add up to the same expense amount shown on the Hyperion report. This is because Banner shows current, real time information, and Hyperion is as of close of prior business day.

You can see that this is an ENDOWED account. The word "Endowed"(2) is in the Fund title. By highlighting an account code and selecting Options, Transaction Detail, you can drill down and see the more detail on the account's activity.

Oracle Developer Forms Runtime - Web: Open > FGIBDST

File Edit Options Block Item Record Query Tools Help

Organization Budget Status Form FGIBDST 7.4.0.1 (BANP)

Chart: U
 Fiscal Year: 09
 Index: 0990DY

Organization: 099Q80 CRTC Research Faculty #284
 Fund: 3U0003 HU Endowed Spending Education
 Program: P3E074 HE TRU Calas Endowed Fund
 Account Type:
 Activity: 099QAI CRTC FIGS Award 2008
 Location:
 Query Specific Account
 Include Revenue Accounts
 Commit Type: Both

| Account | Type | Title | Adjusted Budget | YTD Activity | Commitments | Available Balance |
|-------------------|------|-----------------------------|-----------------|--------------|-------------|-------------------|
| 1600 | R | Allocations Earned Revenue | 13,250.00 | 13,250.00 | 0.00 | 0.00 |
| 2040 | L | Technician Salary Detail Ge | 5,300.00 | 5,437.50 | 3,262.50 | -3,400.00 |
| 20R0 | L | Accrued Payroll and Benefit | 0.00 | 0.00 | 0.00 | 0.00 |
| 2110 | L | Fica Gen | 0.00 | 409.35 | 0.00 | -409.35 |
| 2140 | L | Retirement Gen | 0.00 | 633.47 | 0.00 | -633.47 |
| 2160 | L | Group Insurance Gen | 0.00 | 36.27 | 0.00 | -36.27 |
| 2180 | L | Unemployment Compensati | 0.00 | 13.60 | 0.00 | -13.60 |
| 21A0 | L | Workers Compensation Ger | 0.00 | 166.72 | 0.00 | -166.72 |
| 21J0 | L | Other Staff Benefits Gen | 1,330.00 | 190.26 | 0.00 | 1,139.74 |
| 31S0 | E | Lab Supplies Gen | 5,354.00 | 1,954.35 | 0.00 | 3,399.65 |
| 70F0 | E | Equipment Rent Expense G | 1,200.00 | 1,620.00 | 0.00 | -420.00 |
| 80K0 | E | Banner Tax | 66.00 | 31.94 | 0.00 | 34.06 |
| Net Total: | | | 0.00 | 2,756.54 | 3,262.50 | |

The drill down on account 31S0 is:

Oracle Developer Forms Runtime - Web: Open > FGIBDST - FGITRND

File Edit Options Block Item Record Query Tools Help

Detail Transaction Activity Form FGITRND 7.4.0.1 (BANP)

COA: U Fiscal Year: 09 Index: 0990DY Fund: 3U0003 Organization: 099Q80 Account: 31S0 Program: P3E074 Activity: 099QAI Location: Period: Query Type: S Commit Type:

| Account | Organization | Program | Activity Date | Type | Document | Field | Amount | Increase (+) or Decrease (-) |
|---------------|--------------|---------|---------------|------|----------|---------------------|----------|------------------------------|
| 31S0 | 099Q80 | P3E074 | 25-FEB-2009 | JE2 | J0223118 | December 2008 Em | 200.00 | + |
| 31S0 | 099Q80 | P3E074 | 12-FEB-2009 | IPNI | S0713153 | Invitrogen Corp | 131.75 | + |
| 31S0 | 099Q80 | P3E074 | 02-FEB-2009 | IPNI | S0707102 | Invitrogen Corp | 173.00 | + |
| 31S0 | 099Q80 | P3E074 | 02-FEB-2009 | IPNI | S0707100 | Invitrogen Corp | 44.00 | + |
| 31S0 | 099Q80 | P3E074 | 16-JAN-2009 | IPNI | S0698232 | American Type Cul | 376.60 | + |
| 31S0 | 099Q80 | P3E074 | 16-JAN-2009 | IPNI | S0697499 | EMD Chemicals Inc | 9.00 | + |
| 31S0 | 099Q80 | P3E074 | 16-JAN-2009 | IPNI | S0697500 | EMD Chemicals Inc | 184.00 | + |
| 31S0 | 099Q80 | P3E074 | 16-JAN-2009 | IPNI | S0695666 | Invitrogen Corp | 359.00 | + |
| 31S0 | 099Q80 | P3E074 | 01-DEC-2008 | JE2 | J0213227 | Ocean Nanotech LL | 477.00 | + |
| 31S0 | 099Q80 | P3E074 | 02-OCT-2008 | BD4 | J0206155 | research project bu | 5,354.00 | + |
| Total: | | | | | | | 7,308.35 | + |

This shows you the detail in account 31S0 for the current fiscal year, to date.

USING FINANCE SELF SERVICE

This information can also be utilized using Finance Self Service.

- 1) Sign into MyUNM at URL <https://my.unm.edu/cp/home/displaylogin>
- 2) From the Employee Life tab[1] select LoboWeb [2]

The screenshot shows the MyUNM website interface. At the top, there is a navigation bar with tabs: Employee Life, Campus Life, Library, and UNM E-Mail. The 'Employee Life' tab is highlighted with a red circle and the number '1'. Below the navigation bar, there are three main content areas. The rightmost area is titled 'LoboWeb For Employees' and contains the LoboWeb logo, which is highlighted with a red circle and the number '2'. The logo features a red paw print and the text 'The University of New Mexico LoboWeb'. Below the logo, there is a red button labeled 'Enter LoboWeb' and a notice about scheduled backups.

- 3) In LoboWeb, select the Finance Tab[3]
- 4) Then select the Operating Ledger Queries [4]

The screenshot shows the LoboWeb Finance Menu. At the top, there is a navigation bar with tabs: Student, Financial Aid, Employee, and Finance. The 'Finance' tab is highlighted with a red circle and the number '3'. Below the navigation bar, there is a search bar and a 'Go' button. The main content area is titled 'Finance Menu' and contains a list of options: Operating Ledger Queries, Encumbrance Query, Approve Documents, and View Document. The 'Operating Ledger Queries' option is highlighted with a red circle and the number '4'. Below the list, there is a red button labeled 'Create Query'.

- 5) In the "type" leave it as Operating ledger by Account (default)[5]
- 6) Select the "Create Query" button [6]

Operating Ledger Queries

i Budget Query by Account allows you to review budget information by account for the Fiscal Period and Year to Date by: Specific FOAPAL/Index values, Specific Organization, All Organizations, Grant, Fund Type, Account Type, or Revenue Accounts.

Budget Query by Organizational Hierarchy allows you to review budget information of organizations for the Fiscal Period and Year to Date by: Hierarchical Structure, Specific Funds, high-level Organizations, Accounts, Programs, Fund Type, Account Type, or Revenue Accounts.

Create New Query

Type **5** **6**

Retrieve Existing Query

Saved Query

7) Select the elements for your report:

Operating Ledger Queries

Select the Operating Ledger Data columns to display on the report.

| | |
|---|--|
| <input type="checkbox"/> Adopted Budget | <input checked="" type="checkbox"/> Year-to-Date Actuals |
| <input type="checkbox"/> Budget Adjustments | <input type="checkbox"/> Encumbrances |
| <input checked="" type="checkbox"/> Adjusted Budget | <input checked="" type="checkbox"/> Reservations |
| <input type="checkbox"/> Temporary Budget | <input type="checkbox"/> Commitments |
| <input type="checkbox"/> Accounted Budget | <input checked="" type="checkbox"/> Balance |

Save Query as:

Shared

8) Select continue

| | | | |
|-------------------------|--------|---------------------------|--------|
| Fiscal year: | 2009 | Fiscal period: | 14 |
| Comparison Fiscal year: | None | Comparison Fiscal period: | None |
| Commitment Type: | All | | |
| Chart of Accounts | U | Account Index | 0990DY |
| Fund | 3U0003 | Activity | 099QAI |
| Organization | 099Q80 | Location | |
| Grant | | Fund Type | |
| Account | | Account Type | |
| Program | P3E074 | | |

Include Revenue Accounts

Save Query as: _____

Shared

9) Enter your index[7].

10) NOTE: If this is your first time logging into this you MUST enter the “U” for Chart of Accounts, after the first time you run this it will default for you.

11) Leave the Fiscal Period at 14 (that is for year to date)

| | | | |
|-------------------------|--------|---------------------------|--------|
| Fiscal year: | 2009 | Fiscal period: | 14 |
| Comparison Fiscal year: | None | Comparison Fiscal period: | None |
| Commitment Type: | All | | |
| Chart of Accounts | U | Account Index | 0990DY |
| Fund | 3U0003 | Activity | 099QAI |
| Organization | 099Q80 | Location | |
| Grant | | Fund Type | |
| Account | | Account Type | |
| Program | P3E074 | | |

Include Revenue Accounts

Save Query as: _____

Shared

12) Enter “Submit query” [8]

13) Notice the FOPA is validated[9]:

[7] FOPA values have been verified against Account Index. If errors exist correct them. If correct press SUBMIT to continue.

| | | | |
|-------------------------|------|---------------------------|------|
| Fiscal year: | 2009 | Fiscal period: | 14 |
| Comparison Fiscal year: | None | Comparison Fiscal period: | None |
| Commitment Type: | All | | |

14) Hit submit query again:

| | | | | |
|--------------------------------|--------------|--------------------------|-------------------------|-------------|
| Dec 09, 2008 | Dec 11, 2008 | F0066308 | HR Payroll 2008 2R 24 2 | 375.00 HGNL |
| Dec 09, 2008 | Dec 11, 2008 | F0066307 | HR Payroll 2008 2R 23 2 | 375.00 HGNL |
| Dec 09, 2008 | Dec 11, 2008 | F0066306 | HR Payroll 2008 2R 22 2 | 375.00 HGNL |
| Dec 09, 2008 | Dec 11, 2008 | F0066305 | HR Payroll 2008 2R 21 2 | 375.00 HGNL |
| Dec 09, 2008 | Dec 11, 2008 | F0066304 | HR Payroll 2008 2R 20 2 | 375.00 HGNL |
| Dec 09, 2008 | Dec 11, 2008 | F0066303 | HR Payroll 2008 2R 19 2 | 375.00 HGNL |
| Dec 09, 2008 | Dec 11, 2008 | F0066302 | HR Payroll 2008 2R 18 2 | 375.00 HGNL |
| Dec 09, 2008 | Dec 11, 2008 | F0066301 | HR Payroll 2008 2R 17 2 | 187.50 HGNL |
| Report Total (of all records): | | | | 5,437.50 |

Available Budget Balance: (3,400.00)

You can drill down on any of the F documents:

| Payroll Labor Report | | | |
|---|--|-----------|------------------------------------|
| Summary by Employee | | | |
| For Document F0072023 - HR Payroll 2009 2R 5 0 | | | |
| Chart of Accounts: U - University of New Mexico | | | |
| Fund: | 3U0003 - HU Endowed Spending Education | Program: | P3E074 - HE TRU Calas Endowed Fund |
| Organization: | 099Q80 - CRTC Research Faculty #284 | Activity: | 099QAI - CRTC FIGS Award 2008 |
| Account: | 2040 - Technician Salary Detail Gen | Location: | All - |
| Account Index: | 0990DY - CRTC FIGS Award - H. Hathaway | | |
| Banner ID | Employee Name | Amount | Hours |
| | | 375.00 | 20.00 |
| Total | | 375.00 | 20.00 |

This information is pulled directly from Banner. It is live data.

IDENTIFYING CORPUS FUNDS & INDICES

You will have your spending indices from your FORH004 report. What if you need to identify the Corpus (general ledger investment fund for that specific Endowment) that is associated with a spending index? The easiest way to obtain this fund number is:

- 1) Go to Banner form FGIBDST . Insert the Index number and select "Next Block". Write down the program number. In our example, the program number is P3E074. Each Endowed spending index has a unique program number.

Oracle Developer Forms Runtime - Web: Open > FGIBDST

File Edit Options Block Item Record Query Tools Help

Organization Budget Status Form FGIBDST 7.4.0.1 (BANP)

Chart: U
 Fiscal Year: 09
 Index: 0990DY
 Query Specific Account
 Include Revenue Accounts
 Commit Type: Both

Organization: 099Q80 CRTC Research Faculty #284
 Fund: 3U0003 HU Endowed Spending Education
 Program: P3E074 HE TRU Calas Endowed Fund
 Account:
 Account Type:
 Activity: 099QA1 CRTC FIGS Award 2008
 Location:

| Account | Type | Title | Adjusted Budget | YTD Activity | Commitments | Available Balance |
|-------------------|------|-----------------------------|-----------------|--------------|-------------|-------------------|
| 1600 | R | Allocations Earned Revenue | 13,250.00 | 13,250.00 | 0.00 | 0.00 |
| 2040 | L | Technician Salary Detail Ge | 5,300.00 | 5,437.50 | 3,262.50 | -3,400.00 |
| 20R0 | L | Accrued Payroll and Benefit | 0.00 | 0.00 | 0.00 | 0.00 |
| 2110 | L | Fica Gen | 0.00 | 409.35 | 0.00 | -409.35 |
| 2140 | L | Retirement Gen | 0.00 | 633.47 | 0.00 | -633.47 |
| 2160 | L | Group Insurance Gen | 0.00 | 36.27 | 0.00 | -36.27 |
| 2180 | L | Unemployment Compensati | 0.00 | 13.60 | 0.00 | -13.60 |
| 21A0 | L | Workers Compensation Ger | 0.00 | 166.72 | 0.00 | -166.72 |
| 21J0 | L | Other Staff Benefits Gen | 1,330.00 | 190.26 | 0.00 | 1,139.74 |
| 31S0 | E | Lab Supplies Gen | 5,354.00 | 1,954.35 | 0.00 | 3,399.65 |
| 70F0 | E | Equipment Rent Expense G | 1,200.00 | 1,620.00 | 0.00 | -420.00 |
| 80K0 | E | Banner Tax | 66.00 | 31.94 | 0.00 | 34.06 |
| Net Total: | | | 0.00 | 2,756.54 | 3,262.50 | |

2) Go to Banner form FGITBAL. Remove the "P" from the program number. Put the rest in the "Fund" field. Select "Next Block". The balance of \$570,850.39 in AOCC-Claim on Cash is your current Endowment Corpus amount(1). Remember that while this fund has an index, you can see your balance by looking at the fund here on FGITBAL. This is the amount that is invested and is not available to spend.

Your Corpus balance is adjusted annually to reflect market value at fiscal year end. Throughout the rest of the year the value reflects current year additions from additional gifts. Unrealized gains, losses, and other adjustments made to Market value can affect your balance significantly at year end.

Your spending index will receive a distribution annually, at fiscal year end. This amount is computed using a complex formula and cannot be anticipated accurately. The distribution reflects market adjustments, and 3 year rolling average balances in your corpus. Whenever possible, the Foundation will keep your spending distribution at or above the amount you received in the prior year.

If you need to identify the index for your Corpus fund:

- 1) From the General Menu in Banner, type FTMACCI in the "Go to" box. Click enter.
- 2) Select the "Enter Query" icon [A] or press the F7 key.
- 3) Input the fund number (remove the "P" from the spending index program number to get the Corpus Fund number)[B]
- 4) Select the "Execute Query" icon [C] or press the F8 key.

The form appears below. Note that the index for the Endowment Corpus (099676) is different from the Endowment Spending index (0990DY).

Oracle Developer Forms Runtime - Web: Open > FTMACCI [Q]
File Edit Options Block Item Record Query Tools Help

Account Index: Code Maintenance Form FTMACCI (BANP)

Chart of Accounts: [dropdown] Active Status Last Activity Date: 17-JUN-2004

Account Index: 099676 Account Index Title: 060393-CALAS ENDOWED -
Effective Date: 01-JUN-2000 Termination Date: Next Change Date:

Accounting Distribution

| | | Check to Override |
|---------------|-----------------------------------|-------------------------------------|
| Fund: | E 3E074 HE TRU Calas Endowed Fund | <input type="checkbox"/> |
| Organization: | 099H0 CRTC Development Office | <input type="checkbox"/> |
| Account: | [dropdown] | <input checked="" type="checkbox"/> |
| Program: | P504 Endowment Programs | <input type="checkbox"/> |
| Activity: | GNACTV General Activity | <input type="checkbox"/> |
| Location: | [dropdown] | <input type="checkbox"/> |

The above is an example in Banner of a Foundation Endowed Index. The information in Appendix 3 helps you understand the links between UNM financial information and Foundation information.

NON ENDOWED FUNDS

DEFINED

Non Endowed gifts differ from Endowed gifts in that the entire amount of the gift may be spent. The department given the gift does not have any recurring source of revenue from the gift. The donor specifies how the gift may be spent and the entire amount can be spent in accordance with the donor's intent.

The Foundation will issue a monthly report to the department showing the available balance before current year expenditures. Foundation reports do not show expenses. Banner form FGIBDST will list your ending balance. Your available balance is your net YTD activity less any outstanding commitments. Your ending balance from your Foundation report, less your YTD activity from Banner, should match your Banner ending balance.

The recipient department receives a monthly Fund Statement that shows the fund title, a Foundation fund number (which is found on the Fund Establishment Form for this Fund) and the gift balance as of the last day of the month. This balance includes your beginning balance and any new gifts for the month. This statement gives General Ledger and Trial Balance information. The Trial Balance includes the summary balance for the department. In the General Ledger portion of the report the information is much more detailed. The information is broken down individually by donor, amounts given, and so forth.

HOW BANNER REPORTS RELATE TO FOUNDATION REPORTS

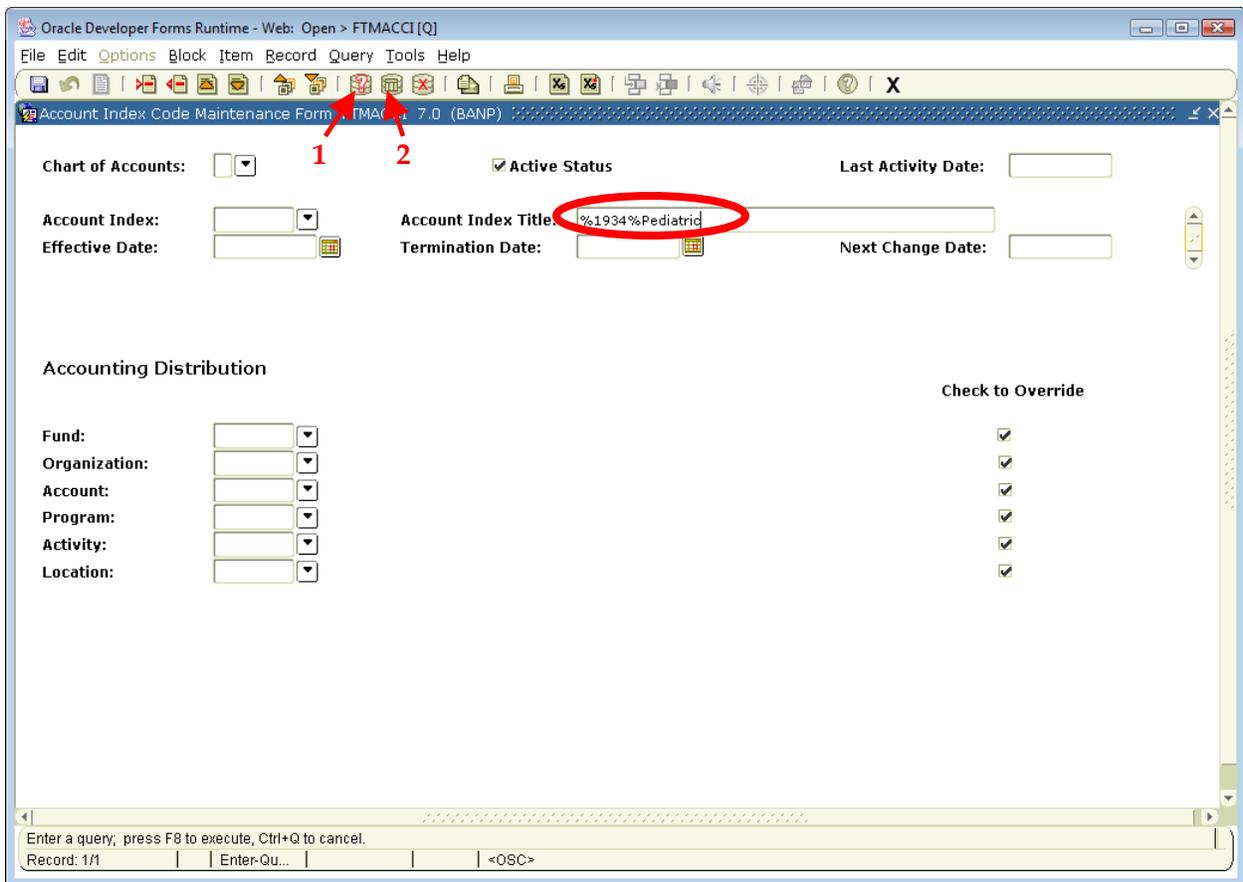
Below is part of the UNM Foundation Normal Trial Balance report. This is a summary report each department receives monthly, showing the available balance in each spending index before current year expenditures. We will reconcile 01934 to Banner forms.

| UNM Foundation Normal Trial Balance 6400 - Child Hosp-Hazel Tull-Leach From 7/1/2008 Through 7/31/2008 | | | |
|---|-------------------------------|---------------|----------------|
| Account Code | Account Title | Debit Balance | Credit Balance |
| 01934 | Pediatric Hospice Fund | | 25,264.51 |
| 01949 | Cure Kids Cancer Fund | | 37,095.95 |
| 02010 | Pediatric Specialty Care Unit | | 4,368.80 |
| 02029 | Chapel Project for Richardson | | 19,837.00 |

To reconcile this Foundation Account to Banner, you must first determine what the Banner index number is. To find this number, go to FTMACCI. Select the Enter Query button [1] (or press F7).

Then, in the Account Index Title section, you must get creative. Somewhere in the Title of your index is the Foundation Account Number, and probably the description. Any leading zeros in the foundation account may or may not be entered into the Banner index name. You will enter a “%” sign, which means “any character or characters” to begin this query, then the Foundation Account number. Then, since you don’t know what character(s) come next, another %. After that, enter the first word of the Account Title in the Foundation Report. If this did not work, you would try other combinations.

Select the Execute Query button [2] (or press F8).



The following information is returned. You now know that your Banner index for Foundation account code 01934 Pediatric Hospice Fund is 331022. As of 7/31/09, the date of the Foundation report, the revenue account balance from the Foundation in FGIBDST would be \$28,264.51. Since this is not the end of July, we will turn to Finance Self Service.

Oracle Developer Forms Runtime - Web: Open > FTMACCI [Q]

File Edit Options Block Item Record Query Tools Help

Account Index Code Maintenance Form FTMACCI 7.0 (BANP)

Chart of Accounts: Active Status Last Activity Date: 17-DEC-2007

Account Index: Account Index Title: 1934-Pediatric Hospice Fund

Effective Date: 01-DEC-2007 Termination Date: Next Change Date:

Accounting Distribution

| | | | |
|----------------------|--|------------------------------------|-------------------------------------|
| Fund: | <input type="text" value="3U0301"/> <input type="button" value="v"/> | HU Non Endow Spending Clinical Svc | <input type="checkbox"/> |
| Organization: | <input type="text" value="331A"/> <input type="button" value="v"/> | HSC Controller Monitoring | <input type="checkbox"/> |
| Account: | <input type="text"/> <input type="button" value="v"/> | | <input checked="" type="checkbox"/> |
| Program: | <input type="text" value="P3N021"/> <input type="button" value="v"/> | 1934 Pediatric Hospice Fund | <input type="checkbox"/> |
| Activity: | <input type="text" value="GNACTV"/> <input type="button" value="v"/> | General Activity | <input type="checkbox"/> |
| Location: | <input type="text"/> <input type="button" value="v"/> | | <input type="checkbox"/> |

Check to Override

Enter value for Chart of Accounts

Record: 1/? | ... | List of Valu... | <OSC>

Go into the Operating Ledger Query (see page 11-15 for detailed instructions). Select index 331022 and Fiscal Period "2" (This revenue was posted late; if you select "1" for July you will not see the revenue posted yet. Be flexible as you use these reports.) and run the query.

my **UNM**

back to Employee Life Tab

Operating Ledger Queries

FOPA values have been verified against Account Index. If errors exist correct them. If correct press SUBMIT to continue.

Fiscal year: 2009 Fiscal period: 02
 Comparison Fiscal year: None Comparison Fiscal period: None
 Commitment Type: All

Chart of Accounts: U Account Index: 331022
 Fund: 3U0301 Activity: GNACTV
 Organization: 331A Location:
 Grant: Fund Type:
 Account: Account Type:
 Program: P3N021

Include Revenue Accounts
 Save Query as:
 Shared

Your report below shows that this index has, as the Foundation report states, \$25,264.51 in revenue for the current fiscal year.

my **UNM**

back to Employee Life Tab

Report Parameters

Organization Operating Ledger Report
By Account
Period Ending Aug 31, 2008
As of Mar 17, 2009

| | | | |
|-------------------|---|-----------------|------------------------------------|
| Chart of Accounts | U University of New Mexico | Commitment Type | All |
| Fund | 3U0301 HU Non Endow Spending Clinical Svc | Program | P3N021 1934 Pediatric Hospice Fund |
| Organization | 331A HSC Controller Monitoring | Activity | GNACTV General Activity |
| Account | All | Location | All |
| Account Index: | 331022 1934-Pediatric Hospice Fund | | |

Query Results

| Account | Account Title | FY09/PD02 Adjusted Budget | FY09/PD02 Year-to-Date Actuals | FY09/PD02 Reservations |
|-------------------------------|----------------------------|---------------------------|--------------------------------|------------------------|
| 1000 | Gifts Gen | 0.00 | 638.45 | 0.00 |
| 1900 | Balance Forward Detail Gen | 0.00 | 24,626.06 | 0.00 |
| Report Total (of all records) | | 0.00 | 25,264.51 | 0.00 |

Download All Ledger Columns Download Selected Ledger Columns

BANNER AND NON ENDOWED FUNDS

A Non Endowed account has one index associated with it. While there may be additional indices associated with a Non Endowed account, there is only one primary index. This primary index is where the Foundation transfers gifts. This index is the spending index. The amount available to spend can be viewed at any time on Banner form FGIBDST.

We will go back to our **FORH004 report** to select a Non Endowed index. In fund 3U0301-Non Endow Spending Clinical Svc, index 9970FG has been selected.

Now we will go to **Banner, form FGIBDST**. Here is this form for Non Endowed spending index 9970FG:

GIFTS VERSUS CONTRACTS AND GRANTS

Gifts and donations go through the Foundation, as described above. Grants, however, go through Pre-Award, and are monitored by Contracts and Grants Accounting. Typically grants, including private grants, want the money not spent returned at the end of the grant period. They usually want such things as progress reports and a financial report. These are clues that you are dealing with a grant and not a gift.

If you have something you are unsure about, notify PreAward. PreAward and the Foundation will work together to see where the best fit for it is.

This is an example of a Non Endowed index in Banner Form FGIBDST:

APPENDIX 1 - ENDOWMENT GIFT AGREEMENT

ENDOWMENT GIFT AGREEMENT

Between

UNIVERSITY OF NEW MEXICO FOUNDATION, INC.

And

[DONOR]

[NAME OF FUND]

SAMPLE-ONLY TO BE INITIATED BY THE FOUNDATION

I. Introduction

This Agreement is made by [Donor(s) Legal Name(s)] (the "Donor(s)") and the University of New Mexico Foundation, Inc. (the "Foundation"), a New Mexico non-profit corporation. This Agreement shall be effective as of the date of the last signature set forth below.

The Foundation agrees to establish the **[Name of Fund]** (the "Fund"), for the benefit of the **[Program] at the [Campus/School]** at the University of New Mexico under the terms of this Agreement.

[Use only if appropriate: The Fund shall become effective on the date the minimum funding requirement [\$] has been received and accepted by the Foundation.] The Donor[s] intend[s] that of the Fund shall be invested in perpetuity pursuant to the Foundation's investment policy in effect from time to time for the purpose of avoiding the erosion of principal and preserving the purchase power of the Fund. Distributions from the Fund shall be made in accordance with the Foundation's endowment spending policy in effect from time to time for the purpose[s] detailed below.

[Use only if applicable: If the [\$] endowment minimum is not reached within three (3) years of the effective date of this Agreement, the Foundation, in consultation with the University and/or the Donor[s], has the option to transfer the balance of the Fund to another endowment fund with a similar purpose or another Foundation fund specified by the Donor(s) or appropriate University official(s).]

II. Donor Information (optional)

[Biographical information about the person(s) for whom the fund is named and/or the donor may be included here. It may also be useful to include a description of what the donor is attempting to accomplish with the gift].

III. Description of the Gift

The Fund will be initially established with the following gifts (include only the applicable gift types):

- A. A cash gift of \$_____.
- B. A gift of securities or real property [describe stock or attach legal description of property.]
- C. A pledge in the amount of \$_____. This pledge is anticipated to be paid in the amounts on the dates set forth in the Pledge Agreement which is attached to this Agreement.

Sample. For Foundation Use Only.

- D. A gift of the remainder interest of a charitable remainder trust [i.e., pooled income fund gift, charitable gift annuity] executed on [date].
 - E. A charitable bequest from the Donor's estate.
 - F. Any other gifts or bequests that the Donor or other persons may designate for this purpose.
- Additional contributions acceptable to the Foundation from the Donors and others may be added to the Fund from time to time.

IV. Purpose of the Fund

The purpose of this gift is to establish an Endowed **[type of fund, i.e. scholarship, chair, professorship, etc.]** (Fund) with the foundation to support **[insert purpose]** within the **[college or school]** based on the following criteria:

[Insert criteria including the fund administrator, i.e. Dean, Director, Chair]

Or alternately,

The purpose of this gift is to provide programmatic support for the **[college, school or program]** according to the following criteria:

[Insert criteria including the fund administrator, i.e. Dean, Director, Chair]

V. Administration of the Fund

The Fund may be commingled with other endowment funds for investment purposes in the Consolidated Investment Fund, or other unitized endowment pool in effect from time to time that is maintained by the Foundation, used to account for the endowment fund assets of the Foundation. However, the Fund shall at all times be accounted for separately and entered on the Foundation's books and records as the **[Name of Fund]**. For investment purposes, the Fund will be managed by the University of New Mexico Foundation investment committee in accordance with guidelines set forth in the Foundation Investment Policy as in effect from time to time.

The distribution of earnings shall be made in accordance with the Foundation Investment Policy for offsetting inflation, avoiding the erosion of principal, and preserving the purchasing power of the fund. If in any given year, the distribution of earnings is not used or only partially used, the administrator of the Fund shall have the option of carrying the unspent balances forward for future spending or requesting that the unspent balances be returned to the Fund.

If the market value of the fund falls below the face value of contributions to the Fund the Foundation shall apply the Investment Policy of the Foundation in effect at the time in order to provide a steady and consistent distribution amount for the purpose intended by the Donor.

A reasonable administrative fee based on a percentage of the market value of the Fund may be charged against the Fund and allocated to the Foundation in return for providing investment management oversight and other development functions.

Sample. For Foundation Use Only.

If, for unforeseen reasons, this endowment is not fulfilled or the Fund can no longer be used as originally intended, the Foundation will make a reasonable attempt to notify the Donors or their representative at the last known address provided by the Donor to the Foundation for appropriate disposition/status of the Fund within the University of New Mexico. If no response is received from the Donor within sixty (60) days, the Foundation will make the determination based upon recommendations from the **[fund administrator]**, consistent as reasonably possible with the original intent of the Donors.

VI. Amendment

Endowments are irrevocable gifts and, as such, the Foundation shall be the absolute owner of this Fund and this agreement shall be irrevocable except as otherwise provided. This agreement may be amended at the request of the donor and with the approval of the President of the Foundation.

VII. Governing Law

This agreement shall be governed by and interpreted in accordance with the laws of the State of New Mexico.

DONORS:

_____ Date: _____
[Donor Name]

_____ Date: _____
[Donor Name]

UNIVERSITY OF NEW MEXICO FOUNDATION, INC.

_____ Date: _____
[UNM Foundation President]

UNIVERSITY OF NEW MEXICO

_____ Date: _____
[Fund Administrator]

Sample. For Foundation Use Only.

APPENDIX 2 - FUND ESTABLISHMENT FORM

| | | | |
|--|--|---|--------|
| University of New Mexico Foundation, Inc. | | Fund Establishment Form | |
| Accounting Department MSC 07 4260 Phone: 277-4503 Fax: 277-1695 Location: Two Woodward Center 700 Lomas NE, Suite 203 | | | |
| This form is required to establish a new fund at the UNM Foundation. A fund is required for gifts to be deposited correctly with UNM. Please make a copy for your records. Please refer to Instruction Sheet for more information about how to complete this form. | | | |
| Fund Name | | | |
| Fund Type <input type="checkbox"/> Current Operations <input type="checkbox"/> Quasi Endowment <input type="checkbox"/> Endowment | | Revenue Sources Check all that apply: <input type="checkbox"/> Gifts <input type="checkbox"/> Private Grants <input type="checkbox"/> Other (specify) | |
| | | Fund Number from UNM Foundation Banner Index | |
| Purpose code (select only one) | | | |
| <input type="checkbox"/> Academics | | <input type="checkbox"/> Athletics | |
| <input type="checkbox"/> Faculty/Staff Compensation | | <input type="checkbox"/> Library | |
| <input type="checkbox"/> Student Financial Aid | | <input type="checkbox"/> Property, Buildings & Equipment | |
| <input type="checkbox"/> Public Service & Extension | | <input type="checkbox"/> Research | |
| <input type="checkbox"/> Other restrictions | | | |
| Please describe how the funds will be used: | | | |
| The following information is required to establish a new Foundation account: | | | |
| Banner Org Code: (that accepts data entry) | | Banner Activity Code: | |
| Signature Authorization | | | |
| The following personnel are authorized to sign on this account : | | | |
| Typed Name & Title-Organization Financial Manager | | Signature | |
| Typed Name & Title-Account Administrator (this person will receive fund statements) | | Signature | |
| UNM Mailing Address of Account Administrator: | | Phone Number: | Email: |
| Department Name | | Department Org Code: | |
| Authentication of Dean/Chair and Constituent Development Officer | | | |
| I understand that, although the above-mentioned people are authorized to sign for this account, as the Dean or Director, I am ultimately responsible for all transactions and ensuring that expenditures are in compliance with donor restrictions. | | | |
| Typed Name of Dean/Director | | Signature | Date |
| Typed Name of Constituent Development Officer | | Signature | Date |

APPENDIX 3 - ENDOWED CHART-FOUNDATION

All of the Endowed and Non Endowed funds are managed, under the direction and oversight of the Foundation, by the Foundation Board of Trustees. The following chart shows how the Foundation sets up Endowed Funds in their Accounting system.

University of New Mexico Endowment Funds Account Structure

| Type Endowment | Entity | Fund | Account Range | | |
|-------------------|------------------|----------|---------------|----|---------|
| ADMIN | UNM-Main/HSC/FND | Admin | 0-69000 | to | 0-69999 |
| TRUE | UNM Foundation | CIF | 0-60000 | to | 0-61499 |
| TERM | UNM Foundation | CIF | 0-61500 | to | 0-61599 |
| QUASI | UNM Foundation | CIF | 0-62000 | to | 0-62999 |
| TRUE | UNM-Main | CIF | 0-63000 | to | 0-63799 |
| TRUE | UNM-HSC | CIF | 0-63800 | to | 0-63999 |
| TERM | UNM-Main | CIF | 0-65000 | to | 0-65799 |
| TERM | UNM-HSC | CIF | 0-65800 | to | 0-65999 |
| QUASI | UNM-Main | CIF | 0-67000 | to | 0-67799 |
| QUASI | UNM-HSC | CIF | 0-67800 | to | 0-67999 |
| TRUE | UNM-Main | Specific | 0-64000 | to | 0-64799 |
| TRUE | UNM-HSC | Specific | 0-64800 | to | 0-64999 |
| TERM | UNM-Main | Specific | 0-66000 | to | 0-66799 |
| TERM | UNM-HSC | Specific | 0-66800 | to | 0-66999 |
| QUASI | UNM-Main | Specific | 0-68000 | to | 0-68799 |
| QUASI | UNM-HSC | Specific | 0-68800 | to | 0-68999 |

CIF=Consolidated Investment Fund=Pool of investments Foundation & UNM have

Specific=State Matching funds.

“Account Range” Column = Viking Account Range, which is the Foundation Endowment Fund Number. The Corpus index description in Banner starts with first 5 or so digits. With older funds it sometimes has a leading zero.

APPENDIX 4 - ENDOWED AND NON ENDOWED COMPARED

Endowed and Non Endowed funds are frequently confused. Here is some comparative information.

| | Endowed | Non Endowed |
|--|----------------|------------------------|
| Has a spending index showing money available to spend now. | Yes | Yes |
| Has a corpus Fund (Fund containing dollars to be invested not spent) | Yes | No |
| All new gifts are reported weekly in a Foundation generated report. (informational report only) | Yes | Yes |
| Donor receives an annual Foundation report showing performance . | Yes | No |
| Annual report to Deans, Directors and Chairs showing previous corpus balance, new corpus balance, spending distribution and spending balance. (similar to Donor report) | Yes | No |
| Monthly fund statement report distributed by the Foundation shows balance and any new gifts for the month. Trial Balance and General Ledger information. Sent to acct admin listed on form in appendix 2 | No | Yes |
| Need to budget spending index. | Yes | Yes |

APPENDIX 5 - RELATED POLICIES

These UNM policies directly relate to Endowed and Non Endowed funds. They may be found at <http://www.unm.edu/~ubppm/ubppmanual/alpha.htm> in the UNM Business Policies and Procedures Manual.

| <u>Name of Policy</u> | <u>Policy Number</u> |
|---|-----------------------------|
| Allowable and Unallowable Expenditures | 4000 |
| Endowments | 7500 |
| Gifts made to the University | 1030 |
| Gifts of tangible Personal Property | 7110 |
| Investment Management | 7610 |
| Naming Facilities, Spaces, Endowments, Programs | 1020 |

APPENDIX 6 - ENDOWMENT MINIMUMS



The University of New Mexico

ENDOWMENT MINIMUM FUNDING LEVELS

| | |
|-----------------------------------|--------------|
| Distinguished University Chair | \$ 2,500,000 |
| University Chair | 1,500,000 |
| University Chair | 1,000,000 |
| Distinguished Professorship | 500,000 |
| Scientist in Residence | 500,000 |
| Visiting Professorship | 250,000 |
| Distinguished Lectureship | 250,000 |
| Research Fellowship | 250,000 |
| Regents Endowed Scholarship | 200,000 |
| UNM Faculty Fellowship | 100,000 |
| UNM Graduate Fellowship | 100,000 |
| Endowment for Academic Excellence | 50,000 |
| Presidential Endowed Scholarship | 30,000 |
| Named Endowed Scholarship | 15,000 |
| Named Endowment | 10,000 |

APPENDIX 7 - TERM DEFINITIONS

Corpus: Principal; capital as contrasted with the income derived from it.

Endowed: To furnish with money or its equivalent, as a permanent fund for support.

Non-endowed: Money or its equivalent, received as a gift for the purpose of being spent, as per the donor's restrictions.

Fully Funded Endowment: The amount the donor agreed to donate has been completely collected.

Partially Funded Endowment: The donor is paying the endowment over a period of time, and not all payments have been received.

True Endowment: True endowments are those funds subject to restrictions in gift instruments permitting only the income to be used as specified by the donor and that the principal be held in perpetuity.

Term Endowment: Term endowments are funds similar to true endowment funds except that upon the passage of a stated period of time or a particular occurrence, all or part of the principal may be expended.

Quasi Endowment: Quasi-endowment funds are internally designated by the Board Regents for similar purposes as true endowment funds; however, the gifts are donor unrestricted and any portion of the principal of quasi-endowment funds may be expended at the discretion of the Board of Regents.

- 5) The active Banner index number associated with Foundation or FRS number 470458 is 997712. The other two indices listed are terminated.

Oracle Developer Forms Runtime - Web: Open > FTMACCI [Q] - FTMACCI [Q]
File Edit Options Block Item Record Query Tools Help

Account Index Code Maintenance Form FTMACCI 7.0 (BANP)

Chart of Accounts: [v] Active Status Last Activity Date: 07-FEB-2005

Account Index: 997712 Account Index Title: 470458-JOHNSON ENDOWED CHAIR SPEND
Effective Date: 01-FEB-2005 Termination Date: Next Change Date:

Accounting Distribution

| | | Check to Override |
|---------------|---|-------------------------------------|
| Fund: | 3U0302 HU Endowed Spending Clinical Svc | <input type="checkbox"/> |
| Organization: | 997B0 Pediatrics General Administrative | <input type="checkbox"/> |
| Account: | | <input checked="" type="checkbox"/> |
| Program: | P3E206 HE QSI JOHNSON ENDOWED CHAIR SPE | <input type="checkbox"/> |
| Activity: | GNACTV General Activity | <input type="checkbox"/> |
| Location: | | <input type="checkbox"/> |

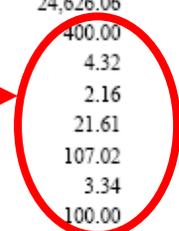
Enter value for Chart of Accounts
Record: 3/5 ... List of Valu... <OSC>

APPENDIX 9 - FOUNDATION REPORTS

Example of Expanded General Ledger Foundation Report:

| UNM Foundation Expanded General Ledger 6400 - Child Hosp-Hazel Tull-Leach 01934 - Pediatric Hospice Fund From 7/1/2008 Through 7/31/2008 | | | | | |
|--|-------|--|-----------|-------|-----------|
| Description | FY PD | Document | Date | Debit | Credit |
| | | Opening Balance | | | 24,626.06 |
| Congregation Albert Sisterhood | 0901A | 080703C -60928 | 7/3/2008 | | 400.00 |
| Anonymous | 0901A | 080718-UW-61048 | 7/18/2008 | | 4.32 |
| Roybal Mamelita | 0901A | 080718-UW-61048 | 7/18/2008 | | 2.16 |
| Garcia Sally J. | 0901A | 080718-UW-61048 | 7/18/2008 | | 21.61 |
| Anonymous | 0901A | 080718-UW-61048 | 7/18/2008 | | 107.02 |
| Payne Orville R. | 0901A | 080724B -61093 | 7/24/2008 | | 3.34 |
| Crowley Mark | 0901A | 080724E -61096 | 7/24/2008 | | 100.00 |
| | | Transaction Total | | 0.00 | 638.45 |
| | | Balance 01934 - Pediatric Hospice Fund | | | 25,264.51 |
| Report Opening/Current Balance | | | | 0.00 | 24,626.06 |
| Report Transaction Totals | | | | 0.00 | 638.45 |
| Report Current Balances | | | | 0.00 | 25,264.51 |
| Report Difference | | | | | 25,264.51 |

Monthly gift activity. →



This report shows you the beginning spending allowance as of July 1st, and any gifts added during the month of July. It does NOT show you what you may have spent. Expenses will be found in Banner on form FGIBDST.

This is the trial balance that shows all non endowed spending funds that are under UNMH. The distribution of this report is set up with a contact person. In this case, Hazel Tull-Leach is the contact person.

UNM Foundation
Normal Trial Balance
6400 - Child Hosp-Hazel Tull-Leach
From 7/1/2008 Through 7/31/2008

| Account Code | Account Title | Debit Balance | Credit Balance |
|--------------------------|---|---------------|---------------------|
| 01934 | Pediatric Hospice Fund | | 25,264.51 |
| 01949 | Cure Kids Cancer Fund | | 37,095.95 |
| 02010 | Pediatric Specialty Care Unit | | 4,368.80 |
| 02029 | Chapel Project for Richardson | | 19,837.00 |
| 02072 | Cystic Fibrosis Clinic Fund | | 160,000.00 |
| 246175 | Children's Hospital-NBICU | | 113,815.60 |
| 246205 | UNMH-Burn/Trauma | | 11,252.88 |
| 246248 | Keaton Fund for UNMH, Lora | | 1,289.00 |
| 246255 | UNMH Discretionary | | 326,134.46 |
| 246295 | Children's Hosp-Pediatric Clin | | 7,615.27 |
| 246335 | UNMH-Lifeguard | | 2,862.74 |
| 246514 | J Apodaca Celebration of Life | | 341,793.88 |
| 246529 | Pastoral Care Fund-UNMH | | 13,156.06 |
| 246609 | UNM Children's Hospital | | 530,737.98 |
| 246613 | Young Children's | | 54,192.78 |
| 246668 | Frances M Barwin Cleft Palate | | 2,750.00 |
| 246669 | Children's Miracle Network/UNM | | 515,906.45 |
| 246670 | UNMH-Pete's Playground | | 6,328.57 |
| 246673 | Children's Pavilion Capital Fn | | 2,781,127.38 |
| 246683 | Helen R Johnson Memorial Fund | | 6,000.00 |
| 246686 | UNM Children's Psychiatric Ctr | | 236,509.35 |
| 246691 | UNMH Restricted Fund | | 38,661.58 |
| 246692 | Children's Hospital-Restricted | | 92,494.56 |
| 246694 | Children's Psyc Hospital Restr | | 1,068.01 |
| 246695 | UNM Psychiatric Center Restrict | | 12,176.70 |
| 246697 | General Pediatrics Unit | | 4,386.16 |
| 246698 | UNM Psychiatric Center | | 1,932.83 |
| 246744 | Carrie Tingley Hospital Gen Fn | | 111,029.21 |
| 246770 | Children's Miracle Network/UNM | | 57,078.98 |
| 246771 | UNMH Care Mgmt/Patient Svcs Fn | | 20,734.31 |
| | Total 6400 - Child Hosp-Hazel Tull-Leach | 0.00 | 5,537,601.00 |
| Report Total | | 0.00 | 5,537,601.00 |
| Report Difference | | | 5,537,601.00 |

Date: 8/20/08 04:15:46 PM

Page: 1

Example of Annual Foundation Endowment Report



THE UNIVERSITY of
NEW MEXICO

October 7, 2008

To: **Dr. Cheryl L. Willman, Director**
Cancer Research & Treatment Center
MSC08 4640 Cancer Research Facility

From: **John A. Maes, UNM Foundation/Development Office**

Subject: **2007-08 Endowment Principal Summary**

We are forwarding the 2007-08 endowment principal summary for your respective college, school or program. The UNM Foundation Investment Committee, by delegation of the Board of Regents, oversees the investment of the combined endowment assets of the University and the Foundation which is managed as a unitized pool known as the Consolidated Investment Fund (CIF) according to the CIF Endowment Investment Management Policy which is approved by the UNM Foundation Board of Trustees and the UNM Board of Regents.

Due largely to an increase in new endowment gifts during the year, the market value of the CIF grew from approximately \$324 million at June 30, 2007 to approximately \$330 million at June 30, 2008. The following table details the investment performance for one-year, three-year and five-year periods as of June 30, 2008:

| <i>Performance as of 6/30/2008</i> | <i>2007-08</i> | <i>3-Year</i> | <i>5-Year</i> |
|---|----------------|---------------|---------------|
| <i>UNM Consolidated Investment Fund</i> | <i>0.7%</i> | <i>10.6%</i> | <i>10.9%</i> |
| <i>Policy Benchmark *</i> | <i>-0.9%</i> | <i>10.0%</i> | <i>10.7%</i> |
| <i>General Benchmark **</i> | <i>-7.2%</i> | <i>4.5%</i> | <i>6.6%</i> |
| <i>Long-term Objective ***</i> | <i>9.7%</i> | <i>8.9%</i> | <i>8.5%</i> |

**Policy Benchmark (February 2006) is a blended benchmark consisting of indices for all asset classes.*

*** General Benchmark: 70% S&P 500 Index; 30% Lehman Brothers Aggregate*

**** Long-term Objective: CPI (Rate of Inflation) + 5%*

In 2007-08, investment returns were led by fixed income at 13.5%, real assets at 14.6% and marketable alternatives at 6.6%. The 3 and 5-Year returns of 10.6% and 10.9% continue to outperform established benchmarks. The CIF is a well-diversified fund consisting of approximately 21% U.S. equity, 20% international equity, 19% fixed income/cash, 6% private equity, 14% real assets and 20% other marketable alternative investments at June 30, 2008. In addition to the customary investment management expenses, an administrative allocation equivalent to 1.10% of the market value was allocated from each participating fund in the CIF for 2007-08.

The 2007-08 spending distribution rate was set at 4.65% and provided in excess of \$14 million in funding for the various schools, colleges and programs that benefit from the endowment program up from approximately \$12 million in 2006-07. The two letter purpose codes in the report refer to the following:

| | | | |
|-----------|-------------------------------|-----------|------------------------|
| BC | Building/Construction | LI | Library |
| EQ | Equipment | PR | Program Support |
| FC | Faculty Support | RE | Research |
| GA | Graduate Assistantship | SC | Scholarship |
| FE | Fellowship | UR | Unrestricted |

In spite of the overall situation in the markets, the Investment Committee believes that the structural changes that have been implemented over the past several years and the current asset allocation policy places the endowment portfolio in the best position to weather the difficult investment environment that we are currently experiencing and that may lay ahead and the best course is to remain in the market as currently allocated.

Please call my office at 277-0589 if you have any questions or need any additional information.

Enclosure

cc: Russell Dilts, Patricia Cain sent 10/15/08 PA

APPENDIX 10 - ENDOWED & NON ENDOWED BANNER REPORTING

The Hyperion Reports FOH0001 and FOH0002 are useful when run for these funds. Here are examples of both reports, which will be found in the Production area of Hyperion reports.

FOH0001 Example page:

| FOH0001 | | Operating Ledger Detail Through The Month of JUN 2008 | | | | Run Date/Time: 3/3/09 10:04 AM | | |
|---|---------------|--|----------|------|------------|--------------------------------|-----------|-----------------------------|
| INDEX: 099724: 470067-TRUE ENDOW | | | | | | | | |
| Transaction Date | Initiator | Transaction Description | Document | | | Budget | Actuals | Encumbrances / Reservations |
| | | | ID | Type | Rule Class | | | |
| Index: 099724 - 470067-TRUE ENDOW - 470067-TRUE ENDOW | | | | | | | | |
| Revenue | | | | | | | | |
| Account: 1011 - Endowment Spending Distribution | | | | | | | | |
| 06/30/08 | FSMLOAD10 | FY08 Spending Allocation | GA0608A9 | JV | JEG | 0.00 | 4,899.90 | 0.00 |
| Account 1011 Total: | | | | | | 0.00 | 4,899.90 | 0.00 |
| Account: 10C0 - Interest Income Gen | | | | | | | | |
| 07/31/07 | FSMLOAD13 | Short Term Interest 0707 | GA0707A2 | JV | JEG | 0.00 | 102.05 | 0.00 |
| 08/31/07 | FSMLOAD13 | Short Term Interest 0807 | ST0807A1 | JV | JEG | 0.00 | 84.08 | 0.00 |
| 09/30/07 | FINANCEAPPWOR | Short Term Interest 0907 | ST0907A1 | JV | JEG | 0.00 | 32.80 | 0.00 |
| 09/30/07 | FSMLOAD13 | Short Term Interest 0907a | ST0907A2 | JV | JEG | 0.00 | 33.00 | 0.00 |
| Account 10C0 Total: | | | | | | 0.00 | 251.93 | 0.00 |
| Account: 1900 - Balance Forward Detail Gen | | | | | | | | |
| 07/01/07 | FINANCEAPPWOR | Bal Fwd from FY07 to FY08 | FS07BF02 | JV | JBF | 0.00 | 14,055.16 | 0.00 |
| Account 1900 Total: | | | | | | 0.00 | 14,055.16 | 0.00 |
| Revenue Total: | | | | | | 0.00 | 19,206.99 | 0.00 |
| Other Expense | | | | | | | | |
| Account: 50C0 - Patient Travel Gen | | | | | | | | |
| 07/01/07 | ADAMW | ENCUMBRANCE ROLL for P0022183 | BE070023 | JV | E090 | 0.00 | 0.00 | 3,215.00 |
| 07/01/07 | ADAMW | ENCUMBRANCE ROLL for P0035352 | BE070023 | JV | E090 | 0.00 | 0.00 | 27.00 |
| 07/01/07 | ADAMW | ENCUMBRANCE ROLL for P0043830 | BE070023 | JV | E090 | 0.00 | 0.00 | 956.00 |
| 07/01/07 | ADAMW | ENCUMBRANCE ROLL for P0066379 | BE070023 | JV | E090 | 0.00 | 0.00 | 3,600.00 |
| 07/27/07 | RPINO | Casa Esperanza Inc | I0346988 | INV | INEI | 0.00 | 297.00 | (297.00) |
| 09/13/07 | MARIS | Casa Esperanza Inc | I0359584 | INV | INEI | 0.00 | 94.50 | (94.50) |

FOH0002 Example page:

| FOH0002 | | Operating Ledger Summary Through The Month of JUN 2008 | | | | | | Run Date/Time: 03/03/09 10:07 AM | | |
|------------------------------------|---------------|---|---------------|-------------------|--------------|--------------------|--------------|----------------------------------|----------------------|--------------|
| INDEX: 099724: 470067-TRUE ENDOW | | | | | | | | | | |
| Account Description | Budget (FYTD) | | | Actuals | | | | Encumbrances/ Reservations | Balance | |
| | Adopted | Adjustments | Accumulated | Current Month | Percent | Fiscal YTD | Percent | | Available | Percent |
| Revenue | | | | | | | | | | |
| 1011 - Endowment Spending Distribu | \$0.00 | \$0.00 | \$0.00 | \$4,899.90 | 0.00% | \$4,899.90 | 0.00% | \$0.00 | (\$4,899.90) | 0.00% |
| 1000 - Interest Income Gen | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$251.93 | 0.00% | \$0.00 | (\$251.93) | 0.00% |
| 1900 - Balance Forward Detail Gen | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$14,055.16 | 0.00% | \$0.00 | (\$14,055.16) | 0.00% |
| Revenue Total: | \$0.00 | \$0.00 | \$0.00 | \$4,899.90 | 0.00% | \$19,206.99 | 0.00% | \$0.00 | (\$19,206.99) | 0.00% |
| Expenses | | | | | | | | | | |
| 5000 - Patient Travel Gen | \$0.00 | \$0.00 | \$0.00 | \$271.50 | 0.00% | \$3,845.00 | 0.00% | \$3,953.00 | (\$7,798.00) | 0.00% |
| 8000 - Banner Tax | \$0.00 | \$0.00 | \$0.00 | \$2.71 | 0.00% | \$38.45 | 0.00% | \$0.00 | (\$38.45) | 0.00% |
| Expenses Total: | \$0.00 | \$0.00 | \$0.00 | \$274.21 | 0.00% | \$3,883.45 | 0.00% | \$3,953.00 | (\$7,836.45) | 0.00% |

Note that both of these reports show the status of your spending indices. They have nothing to do with your Endowed corpus accounts.