

# UNDERSTANDING ENDOWED & NON ENDOWED SPENDING INDICES

Presented by
Barbara Carroll & Judith Davenport
3/23/09

## What makes these funds different?

- Endowed and Non Endowed funds are funded by **gifts** to the University.
- Most UNM funding is from other sources.
  - State Appropriations
  - Revenue Earned (Hospital)
  - Contracts & Grants

# What is the difference between Endowed and Non Endowed?

- **Endowed** Funds are large gifts that are invested and the income from these gifts is spent
- Non Endowed Funds are gifts intended to be spent in their entirety

## Gifts and Grants- What's the Difference?

- Gifts go through the Foundation
- Grants go through PreAward
- Grants want remaining money returned at the end of the grant.
- Grants want progress and/or financial reports
- In doubt? Call or email:
  - HSC PreAward
  - Main Campus PreAward

## What do Gifts look like at UNM?

- UNM has a foundation set up to receive most of these funds
- The donor can add restrictions on how these funds may be spent
- There are two basic types; Non Endowed and Endowed
- UNM requires that all solicitations of gifts be coordinated by the UNM Foundation. Any fund raising literature used must be approved by the Foundation.

### Non Endowed or Endowed?

- Non Endowed funds may be spent. One index is set up, the funds are placed in the index, and the department may budget and spend the funds.
- Endowed Funds have two indices. One contains the corpus(actual gift), and a SECOND FUND, called the spending index, receives the amount that may be spent each year.

## How to Avoid Confusing Endowed and Non Endowed

- Read the Fund Title
  - If it says "Non Endowed", you can spend it. All indices in Non Endowed funds are spending indices.
  - If it says "Endowed" and it appears on your FORH004 report, you can spend it. It is an Endowed Spending Index. No Corpus indices are on this report.

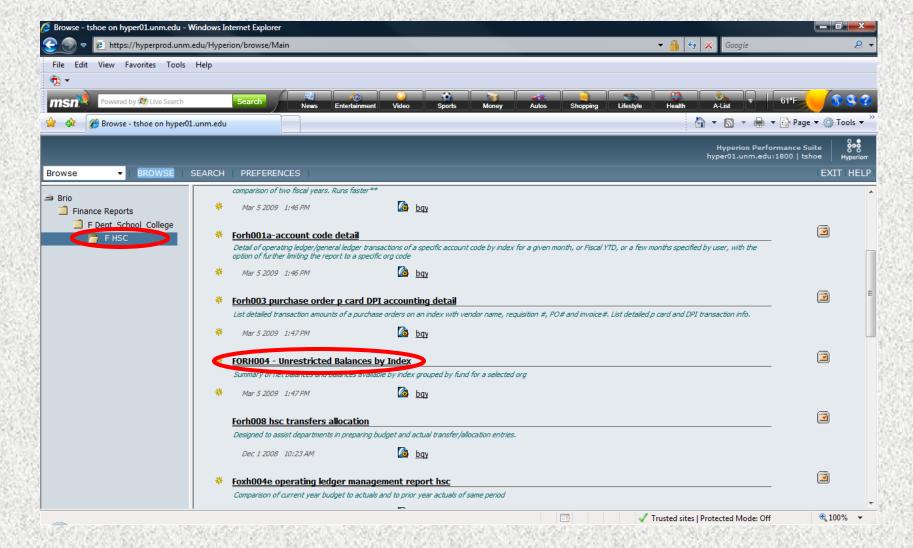
## Endowed- TWO Indices (not one)

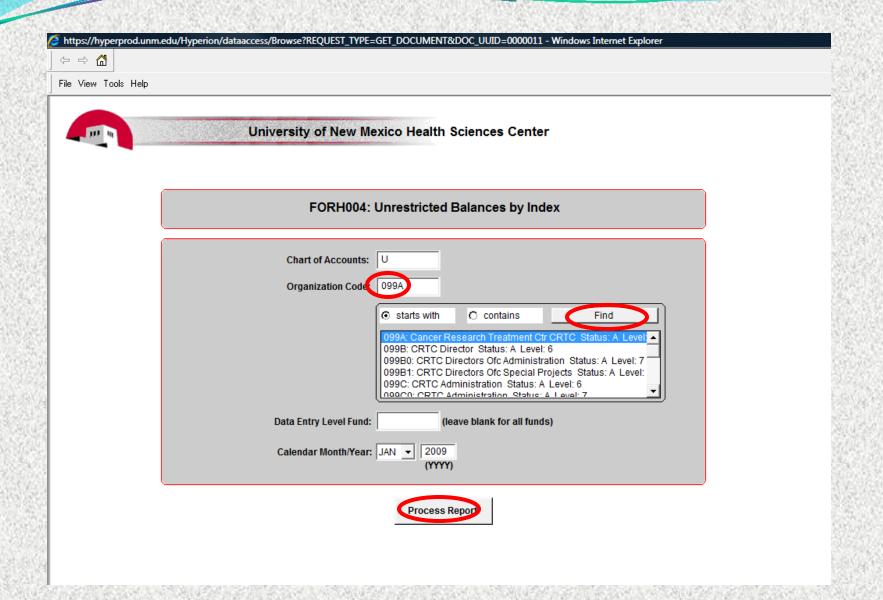
- **Spending Index** The money available for spending
- Corpus Index The gift money. Invested. Not available to spend.

## How to Avoid Confusing the Two Endowment indices

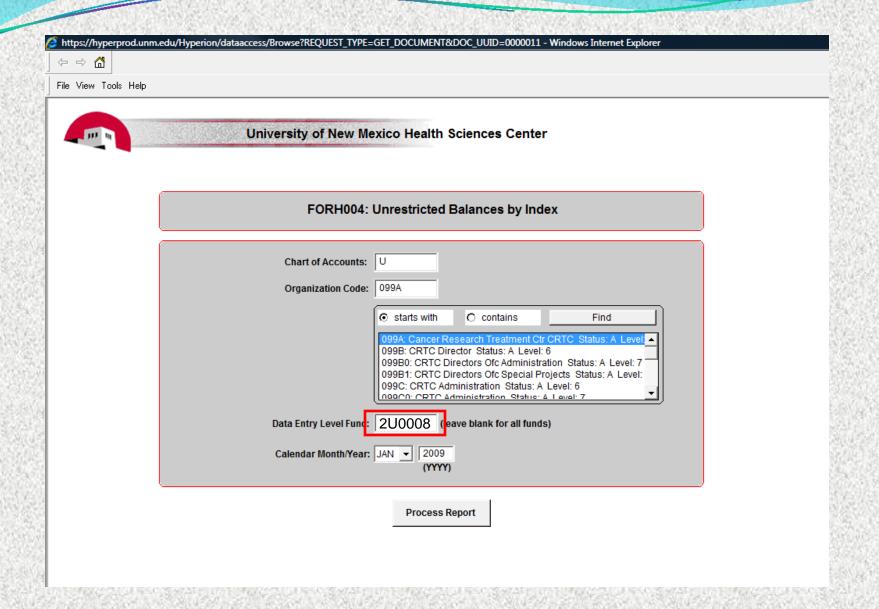
#### Run FORH004

• This Hyperion report, when run for your department by Organization code, will list your Endowed (and Non Endowed) spending indices under their respective funds.





|        |                                 | Org    | Prog   | Activity | Revenue      | Balance<br>Forward | Transfers    | •           | - Net<br>Balance | Commit-<br>ments | Balance<br>Availabl |
|--------|---------------------------------|--------|--------|----------|--------------|--------------------|--------------|-------------|------------------|------------------|---------------------|
| 3U0003 | 3 - HU Endowed Sper             | nding  | Educa  | ation    |              |                    |              |             |                  |                  |                     |
| 0990CQ | CRTC FIG Award - L Felton       | 099Q05 | P3E074 | 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     | 099Q60 | P3E074 | 099QAI   | (\$7,839.67) | \$40,000.00        | \$0.00       | \$7,646.74  | \$24,513.59      | \$22,886.09      | \$1,627.50          |
| 0990CV | CRTC FIG Award - I Rabinowitz   | 099Q36 | P3E074 | 099QAI   | \$0.00       | \$30,000.00        | \$0.00       | \$1,293.38  | \$28,706.62      | \$5,037.15       | \$23,669.47         |
| 0990CY | CRTC FIG Award - AM Wallace     | 099Q84 | P3E074 | 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 | P3E074 | 099QAI   | \$0.00       | \$13,250.00        | \$0.00       | \$8,622.19  | \$4,627.81       | \$4,387.50       | \$240.31            |
| 099249 | 470026-CRTC Dean E. UHL Scho    | 099H1  | P2E114 | 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  | P3E074 | GNACTV   | \$272,242.63 | (\$160,450.00)     | \$0.00       | \$200.99    | \$111,591.64     | \$0.00           | \$111,591.64        |
| 099265 | 470445-CRTC Budke Endowment     | 099H1  | P3E086 | GNACTV   | \$53,340.44  | (\$0.00)           | (\$8,963.22) | \$0.00      | \$44,377.22      | \$0.00           | \$44,377.22         |
| 099268 | 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         |
| 099269 | 471801-Newman Endowed Fellows   | 099H1  | P3E053 | GNACTV   | \$31,639.18  | \$0.00             | \$0.00       | \$0.00      | \$31,639.18      | \$0.00           | \$31,639.18         |
| 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  | P3E210 | 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        |



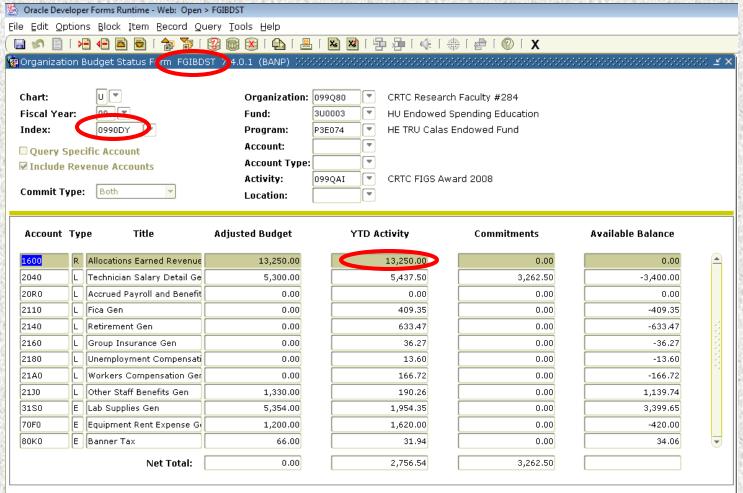
### Other uses for FORH004

- Locating all your Endowed and Non Endowed Spending Indices
- On the report, look for the funds that hold your Endowed and Non Endowed funds (see page 5 of the Manual for list).
- All the indices listed under these funds, when the FORH004 is run for your organization code, are spending indices for your department.

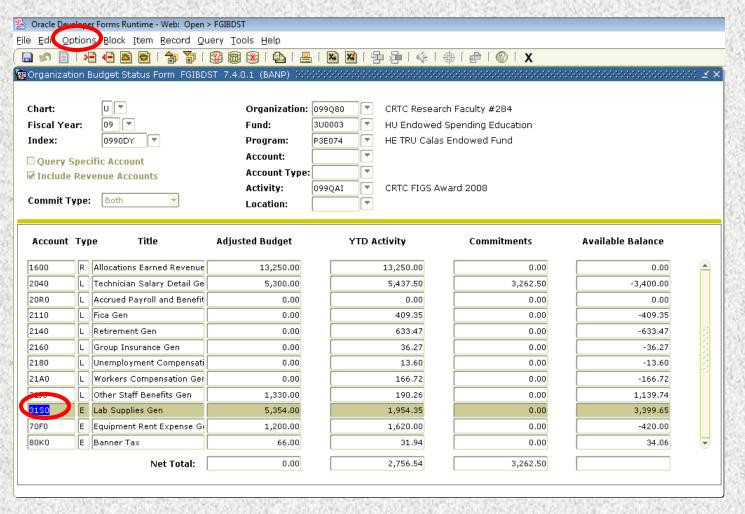
## The same information in Banner

|        |                                 | Org    | Prog   | Activity | / Revenue    | Balance<br>Forward | Transfers    | •           | - Net<br>Balance | Commit-<br>ments | Balance<br>Available | е |
|--------|---------------------------------|--------|--------|----------|--------------|--------------------|--------------|-------------|------------------|------------------|----------------------|---|
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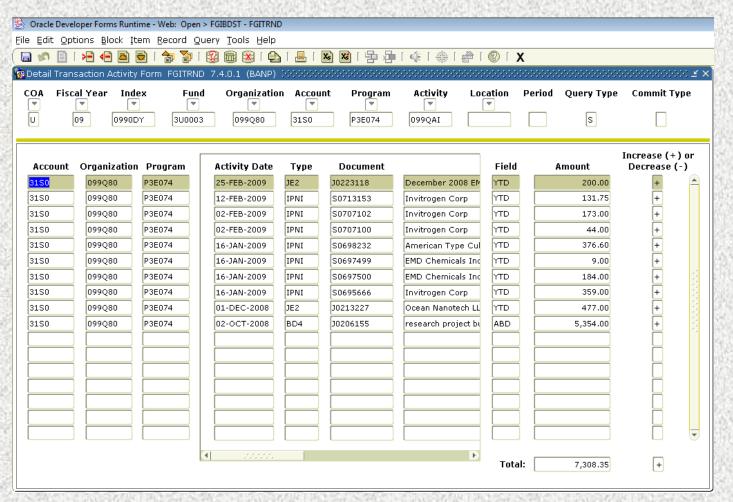
## Banner and Endowed Funds



### Banner and Endowed Funds



### Banner and Endowed Funds

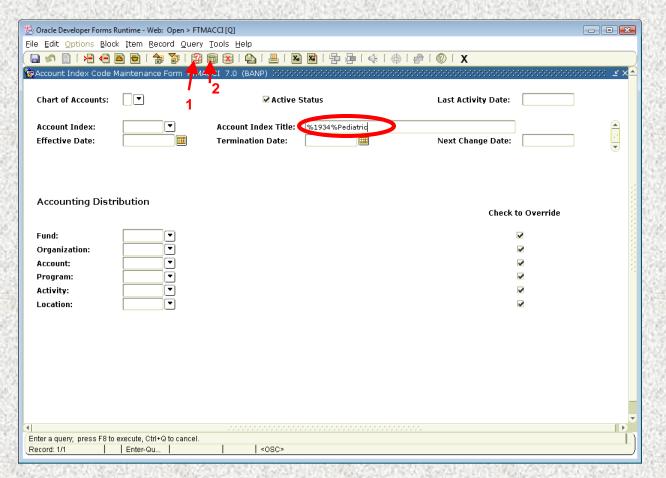


## Relating Banner Reports to Foundation Reports

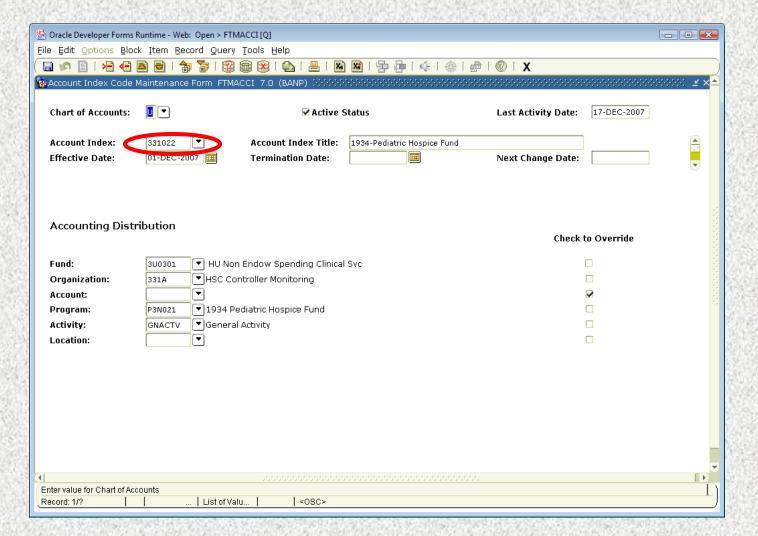
UNM Foundation Normal Trial Balance 6400 - Child Hosp-Hazel Tull-Leach From 7/1/2008 Through 7/31/2008

| Account<br>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      |

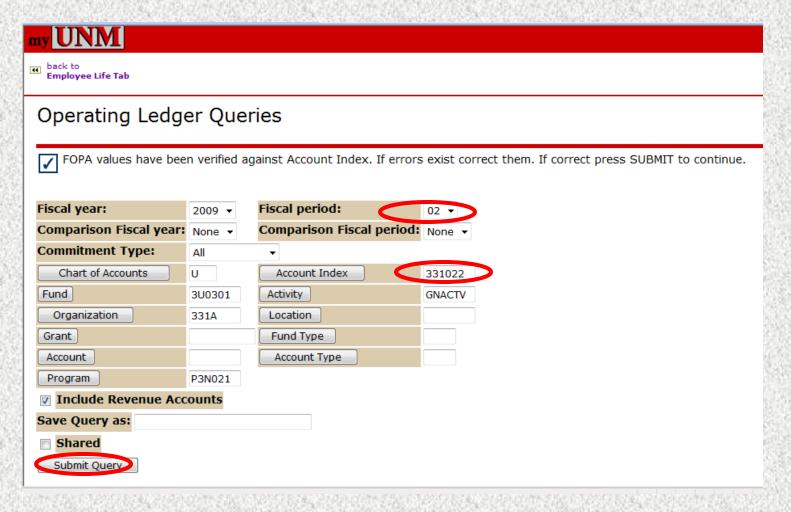
## **FTMACCI**



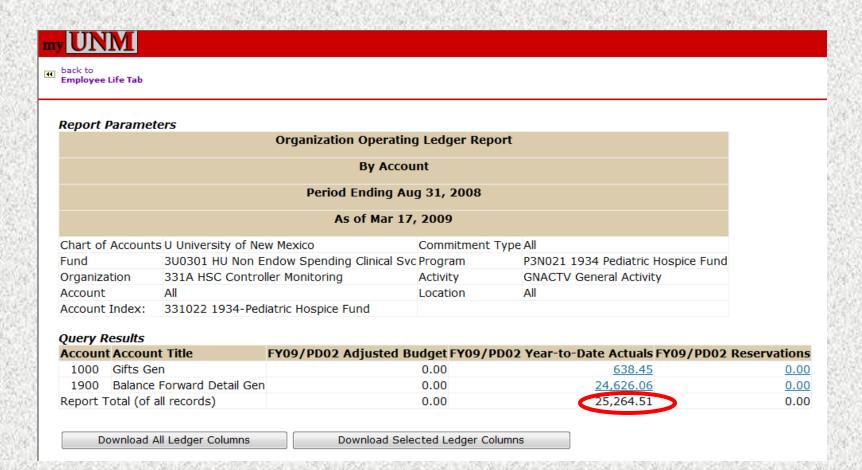
### And the Index is...



## Self Service Operating Ledger



### And the Revenue Matches!



## Foundation Report Revenue

#### UNM Foundation Normal Trial Balance 6400 - Child Hosp-Hazel Tull-Leach

From 7/1/2008 Through 7/31/2008

| Account<br>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      |

- Finance Self Service can also be utilized to access the same information
- Sign into MyUNM at URL <u>https://my.unm.edu/cp/home/displaylogin</u>

e-mail calendar groups

help logout

Home Employee Life Campus Life Library UNM E-Mail

February 4, 2009

#### **Banner Applications**



Transaction and Real-time Query Systems

- Internet Native Banner
- LohoWeb
- LoboMart
- UNMInhs
- Workflow

#### Reportina

- E-Print
- Hyperion

#### Banner Resources

- Banner Authorization Requests
- · Report a Duplicate Person/Nonperson

#### What's New In Finance General Annoucements



Financial Services Connection Newsletter

#### Finance Alerts

Volume 4.

New Hyperion Finance Reports available Click here for more information. See the News & Events Section.

#### Need Assistance?

Contact the Financial Services Support Center (FSSC) at 277-3457 to speak with a Finance expert, visit our website for important Financial Services information or chat with a Finance agent via FastInfo.

#### Training Opportunities

#### LoboWeb For Employees



No current announcements.

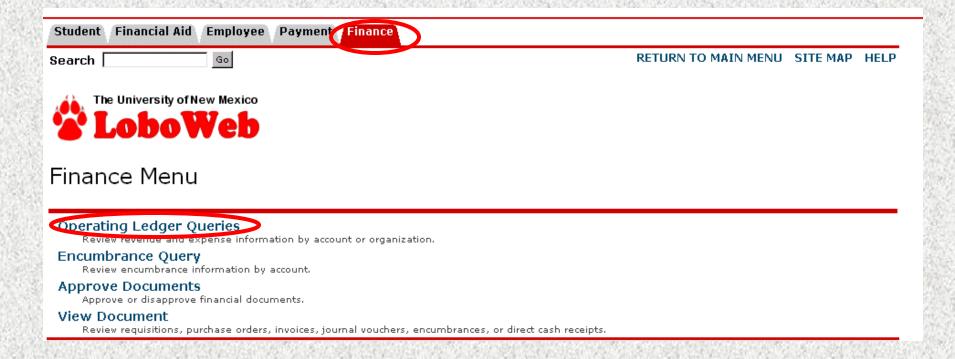


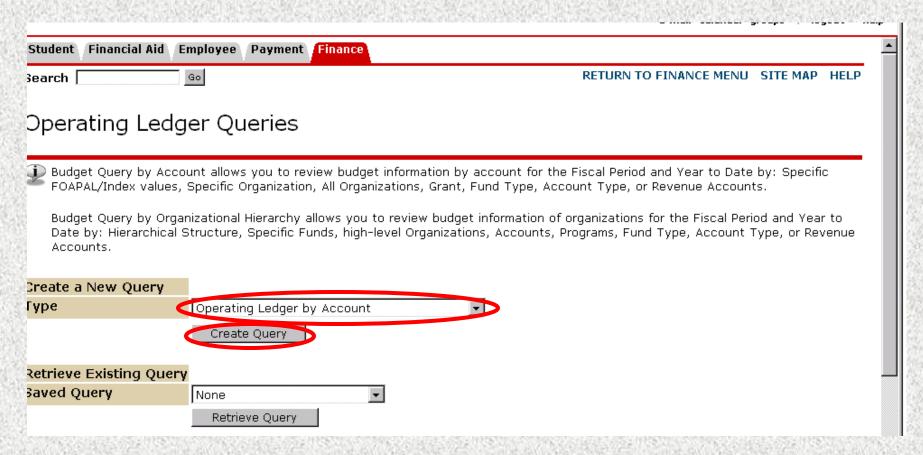
#### What is LoboWeb?

LoboWeb is the place for employees to view/update personal information, benefits and deductions, pay information, tax forms and more.

#### Enter LoboWeb

Due to scheduled backups, LoboWeb/LoboPhone is unavailable Saturday 7:00 pm - 9:30 pm.





## Select the elements for your report:

| Stu | ıdent Financial Aid Emp    | loy | ee Payment Finance          |                        |          |  |  |  |
|-----|----------------------------|-----|-----------------------------|------------------------|----------|--|--|--|
| Sea | arch Go                    |     |                             | RETURN TO FINANCE MENU | SITE MAP |  |  |  |
| O   | Operating Ledger Queries   |     |                             |                        |          |  |  |  |
| Sel | ect the Operating Ledger D | ata | columns to display on the I | report.                |          |  |  |  |
|     | Adopted Budget             | 굣   | Year-to-Date Actuals        |                        |          |  |  |  |
|     | Budget Adjustments         |     | Encumbrances                |                        |          |  |  |  |
| 굣   | Adjusted Budget            | 哮   | Reservations                |                        |          |  |  |  |
|     | Temporary Budget           |     | Commitments                 |                        |          |  |  |  |
| П   | Accounted Budget           | 굣   | Balance                     |                        |          |  |  |  |
| Sav | ve Query as:               |     |                             |                        |          |  |  |  |
| П   | Shared                     |     |                             |                        |          |  |  |  |
| С   | ontinue                    |     |                             |                        |          |  |  |  |

## Enter your index:

| 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 Acc   | ounts  |                           |        |  |  |  |  |  |
| Save Query as:          |        |                           |        |  |  |  |  |  |
| Shared                  |        |                           |        |  |  |  |  |  |
| Submit Query            |        |                           |        |  |  |  |  |  |

## The FOPA is validated:

| FOPA values have been   | n verified ag | ainst 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           |                                |  |

## Org Operating Ledger Report:

You may add "user calculated columns" to a query. You may add, subtract, multiply, divide, or get a percent of (variance) any two Operating Ledger Columns, and choose where they should be displayed. These columns may be removed, saved, or added from a query or template at any time.

#### Report Parameters

#### Organization Operating Ledger Report

By Account

Period Ending Jun 30, 2009

#### As of Mar 10, 2009

Chart of Accounts U University of New Mexico Commitment Type All

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 All Location All

Account Index: 0990DY CRTC FIGS Award - H. Hathaway

#### Query Results

| Account | Account Title                  | FY09/PD14 Adjusted Budget | FY09/PD14 Year-to-Date Actuals | FY09/PD14 Reservations |
|---------|--------------------------------|---------------------------|--------------------------------|------------------------|
| 1600    | Allocations Earned Revenue Gen | 13,250.00                 | 13,250.00                      | 0.00                   |
| 2040    | thnician Salary Detail Gen     | 5,300.00                  | <u>5,437.50</u>                | 0.00                   |
| 20R0    | Accrued Payroll and Benefits   | 0.00                      | 0.00                           | 0.00                   |
| 2110    | Fica Gen                       | 0.00                      | 409.35                         | <u>0.00</u>            |
| 2140    | Retirement Gen                 | 0.00                      | 633.47                         | 0.00                   |
| 2160    | Group Insurance Gen            | 0.00                      | 36.27                          | 0.00                   |
| 2180    | Unemployment Compensation Ger  | n 0.00                    | 13.60                          | 0.00                   |
| 21A0    | Workers Compensation Gen       | 0.00                      | <u>166.72</u>                  | 0.00                   |
| 21J0    | Other Staff Benefits Gen       | 1,330.00                  | 190.26                         | 0.00                   |
| 31S0    | Lab Supplies Gen               | 5,354.00                  | <u>1,954.35</u>                | 0.00                   |
| 70F0    | Equipment Rent Expense Gen     | 1,200.00                  | <u>1,620.00</u>                | 0.00                   |
| 80K0    | Banner Tax                     | 66.00                     | <u>31.94</u>                   | 0.00                   |
| Report  | Total (of all records)         | 0.00                      | 2,756.54                       | 0.00                   |

Download All Ledger Columns Download Selected Ledger Columns

Save Query as

Shared

Compute Additional Columns for the query

## Org Operating Ledger Detail Report:

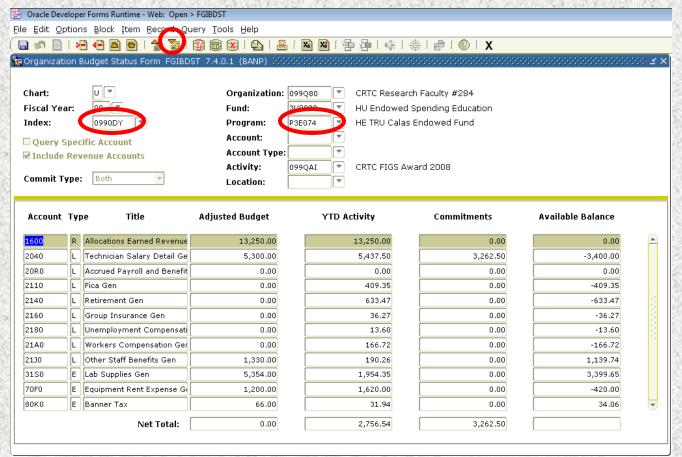
|                  | Opei                           | ating Ledge   | r Detail Report |                                  |
|------------------|--------------------------------|---------------|-----------------|----------------------------------|
|                  | Summary                        | Year to Date  | Transaction Re  | port                             |
|                  | Per                            | iod Ending    | Jun 30, 2009    |                                  |
|                  |                                | As of Mar     | 10, 2009        |                                  |
| Chart of Account | ts: U University of New Mexico |               | Commitment Typ  | pe: All                          |
| Fund:            | 3U0003 HU Endowed Spend        | ding Educatio | n Program:      | P3E074 HE TRU Calas Endowed Fund |
| Organization:    | 099Q80 CRTC Research Fac       | ulty #284     | Activity:       | 099QAI CRTC FIGS Award 2008      |
| Account:         | 2040 Te hnician Salary Deta    | ail Gen       | Location:       | All                              |
| Account Index:   | 0990DY CRTC FIGS Award         | - H. Hathawa  | У               |                                  |
| Document List    |                                |               |                 |                                  |
| Transaction Da   | te Activity Date Document Co   | ode Vendor/   | Transaction Des | cription Amount Rule Class Code  |
| Mar 06, 2009     | Mar 04, 20 9 <u>F0072023</u>   | HR Payro      | ll 2009 2R 5 0  | 375.00 HGNL                      |
| Feb 20, 2009     | Feb 18, 2009 10071310          | HR Payro      | ll 2009 2R 4 0  | 375.00 HGNL                      |
| Feb 06, 2009     | Feb 04, 2009 <u>F0070744</u>   | HR Payro      | ll 2009 2R 3 0  | 375.00 HGNL                      |
| lan 23, 2009     | Jan 21, 2009 <u>F0069539</u>   | HR Payro      | ll 2009 2R 2 0  | 375.00 HGNL                      |
| lan 09, 2009     | Jan 07, 2009 <u>F0067677</u>   | HR Payro      | ll 2009 2R 1 0  | 375.00 HGNL                      |
| Dec 23, 2008     | Dec 19, 2008 F0067083          | HR Payro      | ll 2008 2R 26 0 | 375.00 HGNL                      |
| Dec 12, 2008     | Dec 18, 2008 F0066900          | HR Payro      | ll 2008 2R 25 2 | 375.00 HGNL                      |
| Dec 09, 2008     | Dec 11, 2008 F0066308          | HR Payro      | l 2008 2R 24 2  | 375.00 HGNL                      |
| Dec 09, 2008     | Dec 11, 2008 F0066307          | HR Payro      | l 2008 2R 23 2  | 375.00 HGNL                      |
| Dec 09, 2008     | Dec 11, 2008 F0066306          | HR Payro      | l 2008 2R 22 2  | 375.00 HGNL                      |
| Dec 09, 2008     | Dec 11, 2008 F0066305          | HR Payro      | l 2008 2R 21 2  | 375.00 HGNL                      |
| Dec 09, 2008     | Dec 11, 2008 F0066304          | HR Payro      | l 2008 2R 20 2  | 375.00 HGNL                      |
| Dec 09, 2008     | Dec 11, 2008 F0066303          | HR Payro      | l 2008 2R 19 2  | 375.00 HGNL                      |
| Dec 09, 2008     | Dec 11, 2008 F0066302          | HR Payro      | ll 2008 2R 18 2 | 375.00 HGNL                      |
| Dec 09, 2008     | Dec 11, 2008 F0066301          | HR Payro      | ll 2008 2R 17 2 | 187.50 HGNL                      |
| Report Total (of | all records):                  |               |                 | 5,437.50                         |

| Payroll Labor Report |  |              |                    |            |                                    |  |  |  |  |  |
|----------------------|--|--------------|--------------------|------------|------------------------------------|--|--|--|--|--|
| Summary by Employee  |  |              |                    |            |                                    |  |  |  |  |  |
|                      | For Document F0072023 HR Payroll 2009 2R 5 0 |              |                    |            |                                    |  |  |  |  |  |
| Chart of Accounts    | : U - University                             | y of New M   | lexico             |            |                                    |  |  |  |  |  |
| Fund:                | 3U0003 - HU                                  | Endowed      | Spending Education | n Program: | P3E074 - HE TRU Calas Endowed Fund |  |  |  |  |  |
| Organization:        | 099Q80 - CR                                  | TC Resear    | ch Faculty #284    | Activity:  | 099QAI - CRTC FIGS Award 2008      |  |  |  |  |  |
| Account:             | 2040 - Techr                                 | nician Salar | y Detail Gen       | Location:  | All -                              |  |  |  |  |  |
| Account Index:       | 0990DY - CR                                  | TC FIGS A    | ward - H. Hathawa  | ау         |                                    |  |  |  |  |  |
|                      |  |              |                    |            |                                    |  |  |  |  |  |
| Banner ID Emp        | loyee Name                                   | Amount       | Hours              |            |                                    |  |  |  |  |  |
|                      |  | 375.00       | 20.00              |            |                                    |  |  |  |  |  |
|                      |  |              |                    |            |                                    |  |  |  |  |  |
| Total                |  | 375.00       | 20.00              |            |                                    |  |  |  |  |  |

## Identifying Corpus Funds and Indices

- Go to Banner form FGIBDST
- Insert the spending index number
- 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.

## Identifying Corpus Funds



## Identifying Corpus Funds

| 🙆 Oracle Deve | eloper Forms Runtime - Web: Open > FGITBAL   |                            |            |                    |       |
|---------------|--|----------------------------|------------|--------------------|-------|
| Eile Edit Op  | tions Block Item Record Query Tools Help     | )                          |            |                    |       |
|               | 🌬 🖷 🖺   🚼   🚰 🔞 📾 🔉   🤅                      | 🚹 📳 🛭 🗷 i 🔓 🚈 i            | dt [ 4b    | [ 🖆 [ 🕡 [ <b>X</b> |       |
|               | edger Trial Balance Form FGITBAL 7.4.0.1 (BA |                            |            |                    | × ×   |
| S Ochleral Ec | ager marbalance rollin rollbac 7, 1.0.1 (ba  |                            |            |                    |       |
| Chart:        | U <b>▼ Fund:</b> 3E074 HE                    | TRU Calas Endowed Fund     |            | Account Type:      |       |
| Fiscal Yea    |  | The calab Eligenies Falls  |            | necount Type.      |       |
|               | esessana                                     |                            |            |                    |       |
|               |  |                            |            |                    |       |
|               |  | Beginning                  |            | Current            |       |
| Account       | Description                                  | Balance                    | D/C *      | Balance            | D/C * |
| AOCC          | Claim On Cash                                | 570,850.39                 |            | 570,850.39         |       |
| L500          | Endowments Due To Component Units            | 0.00                       |            | 00.0               |       |
| N400          | Net Assets General                           | 570,850.39                 |            | 570,850.39         |       |
| N400          | Net Assets General                           | 570,030.39                 |            | 570,650.39         |       |
|               |  |                            | 님님         |                    |       |
|               |  |                            | HH         |                    |       |
|               |  |                            |            |                    |       |
|               |  |                            |            |                    |       |
|               |  |                            |            |                    |       |
|               |  |                            |            |                    |       |
|               |  |                            |            |                    |       |
|               |  |                            |            |                    |       |
|               |  |                            |            |                    |       |
|               |  |                            |            |                    |       |
|               |  |                            |            |                    |       |
|               |  |                            |            |                    |       |
|               | * - denotes                                  | amount is opposite of Norm | al Balance |                    |       |
| T-4-'         |  |                            |            |                    |       |
| Total:        | ALL ACCOUNTS                                 | 0.00                       |            | 0.00               |       |
|               |  |                            |            |                    |       |

## Identifying Corpus Indices

- Not recommended
- Go to FTMACCI
- Put the fund number for the Corpus in the Fund area
- Next Block
- The Corpus index will be displayed

### More Foundation Information

- Your LEARN Manual contains more detailed information about the Foundation and Endowed and Non Endowed Funds
- Read it for more details

## LEARN Manual Appendices

- Additionally, your LEARN Manual has 10 appendices
- These cover the following information:

## Appendices

- 1) Endowment Gift Agreement Form
- 2) Fund Establishment Form
- 3) Foundation Endowed Funds Account Structure
- 4) Chart-Endowed and Non Endowed funds compared

## Appendices

 5) List of UNM Policies related to Endowed and Non Endowed funds

• 6) Endowment Minimum Funding Levels

7) Terms Used - Definitions

## Appendices

 8) Identifying Banner indices from Foundation or FRS Account numbers

- 9) Foundation Reports- examples
- 10) Annual Foundation Endowment Report- example

## Questions?

