

UAP 7000 Policy Overview
July 31, 2018

Categorization Of Reserves

UAP 7000

- University Administrative Policy (UAP) 7000: Budgets and Reserves

<http://policy.unm.edu/university-policies/7000/7000.html>

- Applies to budget management and use of reserves for current unrestricted funds
- Authorized by UNM Regents Policy 7.20 “Budgets and Fund Balances” and requires all departments responsible for current unrestricted funds to categorize and report their reserves at the end of each fiscal year
- Report of Fund Balances is presented to the Board of Regents each year
- CAR process is completed using the LoboWeb Categorization of Reserves application for the fiscal year just started

Office of Planning, Budget and Analysis

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Categorization of Reserves

[Overview](#)

UAP 7000 Categorization of Reserves [Presentation](#)

FY 2017-18 Reports
Coming Soon!

Categorization of Reserves

Each year departments responsible for current unrestricted funds categorize their reserves as outlined in the [University Administrative Policies and Procedures 7000 \(UAP7000\)](#).

[Main and Branch Campus Fiscal Year End 2019 UAP 7000 Policy Review](#)
[Main and Branch Campus--VP Unit Fiscal Year End 2019 UAP 7000 Policy Review](#)

Main Campus/Branch Campuses

[FY19 UAP 7000 Policy Section 4 Deficit Compliance Exemption Template](#)
[Department FY19 UAP 7000 Policy Summary Memo](#)
[Student Affairs/Foundation/Colleges/Branches - FY19 UAP 7000 Policy Summary Memo](#)
[EVP Provost Office/EVP Administration Office - FY19 UAP 7000 Policy Summary Memo](#)

FY19 Categorization of Reserves Deadlines

- Departments **August 17, 2018**
- Student Affairs/ Foundation/Colleges/Branches **August 24, 2018**
- EVP Provost/EVP Administration **August 31, 2018**

Standard Operating Procedures (SOPs)

[Categorization of Reserves \(CAR\) Navigation](#)

[Category and Category Type Definitions](#)

[Department Checklist](#)

[Student Affairs / Foundation / Colleges / Branch Checklist](#)

[EVP Provost/EVP Administration Checklist](#)

[Deficit Compliance and Balance Reports](#)

[Categorization of Reserves \(CAR\) E-Print Reports](#)

Reserves Defined

- At fiscal year end, remaining funds or deficit fund balances roll into the new fiscal year and are posted to the 1900 (Reserves) account code

FY17 Ending Reserves:
+ FY18 Revenues
+/- FY18 Transfers/Allocations
- FY18 Expenses
= FY18 Ending Reserves

- Ending Reserves for FY18 = Beginning Reserves for FY19

Reserve Categories

Committed

Includes funds where a formal, written commitment has been completed for their use.

- Purchase Orders
- Signed offer letters for start-up funds
- Documented cost share requirements
- State appropriations for a special project
- All Endowed and Non-Endowed funds

Reserve Categories

Dedicated

Includes funds with a clear, focused purpose and documented description that identifies the entity or individual initiating the dedication.

- F&A Reserves dedicated by the dean for a specific purpose, such as funding a lab renovation
- Student paid course fees accumulated and dedicated by the dean to fund the purchase of equipment
- Bridge Funding - funds set aside to sustain research programs through a funding gap period giving investigators an opportunity to regain external grant funding

Reserve Categories

Discretionary

Includes remaining reserves after accounting for all committed and dedicated funds.

For a complete list and description of all Committed and Dedicated category options, see SOP CAR-102-Category and Category Type Definitions

<http://budgetoffice.unm.edu/categorization-of-reserves/car-category-definitions.pdf>

Negative Reserve

Addressing Deficits in the CAR System

- Categorized as Dedicated
- Departments must notify their Dean or Director as soon as they are aware of a projected deficit
- Departments must develop a plan for resolving the cause of the deficit
 - May involve reducing the current year expenditure budget, funding the deficit from another index or a combination of both strategies
 - May be achieved in one year or over multiple years

Negative Reserve

Addressing Deficits in the CAR System

- “Apply to Existing Deficit” and “Deficit Reduction/Another Funding Source-Index” categories require an “offset” index
 - Apply to Existing Deficit = index with positive reserve
 - Deficit Reduction/Another Funding Source-Index = index with negative reserve
- Reflect APPROVED DEFICIT REPAYMENT PLAN in the comments section
- Departments are responsible to maintain backup documentation in case it is requested from the Chancellor, College, or auditors.

Points of Emphasis

➤ **GENERAL OPERATING**

- HSC Does Not use this category.
- It is not allowable to use Fund Reserves for recurring expenditures such as salaries and fringe, supplies, cellular or long distance charges
- Reserve dollars are for Non Recurring expenses

➤ **OTHER**

- ONLY USE THIS CATEGORY IF THERE IS NOT ANOTHER ESTABLISHED CATEGORY
 - Can ONLY use this Category under “DEDICATED”
 - Departments may be asked for additional information to support use of this category
- **Do not include items as Dedicated or Committed if they will be covered by future revenues**

Purchase Order Review

- POs reduce Fund Reserve
- A PO is only a commitment if the balance of the PO will be paid in FY19 (considered a Contract, which is categorized as Committed)
- If the PO should have been cancelled in FY18, delete the PO from the Roll Forward to FY19 by adjusting it to zero
- If it is a true commitment, leave the PO categorized as it has rolled forward or adjust (lower) the amount to actual to be paid

Getting Started

The screenshot shows the LoboWeb portal interface. At the top right, there are navigation icons for home, shopping cart, help, and search, along with the UNM logo and a search bar. Below the header, there are two main sections: 'LoboWeb (Employees)' and 'UNM Business Applications'. The 'LoboWeb (Employees)' section includes a description, a red 'ENTER LOBOWEB' button, and a 'Quick links' section with links for Leave Balances, Pay Information, Benefits, Finance, Bursar Account, and Retirement Manager. A note indicates that LoboWeb is unavailable on Saturdays from 7:00 pm to 8:30 pm. The 'UNM Business Applications' section lists various systems and resources, including Transaction and Real-time Query Systems, Reporting, and Banner Resources. Three green arrows point from the text on the left to specific elements in the screenshot: one to the 'ENTER LOBOWEB' button, one to the 'Reporting' section, and one to the 'Banner Resources' section.

➤ Need Access to:

➤ MyUNM:

- LoboWeb

➤ Banner

- Department General Inquiry
- Department Budget Developer
 - FGIBDST

➤ E-Print (Note: One Day Lag)

- FZRFBDR - Deficit Reduction Rpt
- FZRFBTD - Reserve Detail Rpt
- FZRFBSD - Reserve Summary Rpt

➤ MyReports

➤ FORUBSS

Unrestricted Balances and Savings Summary for UAP 7000

- FNRRCAT (UAP7000 Reserve Categorization)
- FORDCBL (UAP7000 Deficit Compliance and Balance Reports)

Student

Employee

Payment

Finance

Search

Go

[RETURN TO MAIN M](#)



Finance Menu

Operating Ledger Queries

Review revenue and expense information by account or organization.

Encumbrance Query

Review encumbrance information by account.

Approve Documents

Approve or disapprove financial documents.

View Document

Review requisitions, purchase orders, invoices, journal vouchers, encumbrances, or direct cash receipts.

Journal Voucher Entry

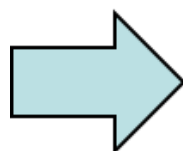
Initiate a journal voucher of budget and/or actual activity.

Budget Planner Menu

Update or review Budget Development phase information, Manage phase organization locks, View Budget

Categorization of Reserves

Categorize Current Unrestricted Reserves according to UAP 7000



Initiate CAR System




























- Chart of Accounts “U”
- Budget ID “BUD19”
- Budget Phase “CAR19”
- Enter Org Level Three or Five
- Submit

The screenshot shows a web interface with a navigation bar at the top containing tabs for 'Student', 'Employee', 'Payment', and 'Finance'. The 'Finance' tab is highlighted in red. Below the navigation bar is a search field with a 'Go' button. The main content area is titled 'Reserves Categorization' and contains a form with the following fields:

- Chart of Accounts**: U
- Budget ID**: BUD19
- Budget Phase**: CAR19
- Organization**: 773A

A 'Budget' button is located to the right of the Budget Phase field, and a 'Submit' button is at the bottom of the form.

fin_banp - Finance Banner - Production (banp)

	<u>Report</u>	<u>Description</u>	<u>Latest Date</u>
   	FZRFBDR	Categorization of Reserves Deficit Reduction	Fri Sep 21, 2012 7:59pm
   	FZRFBDT	Categorization of Reserves Detail	Fri Sep 21, 2012 7:59pm
   	FZRFBSM	Categorization of Reserves Summary	Fri Sep 21, 2012 7:59pm
  	FZRGAUD	Grant Setup Audit Report	Tue Apr 23, 2013 07:05am
  	FZRGRNT	UNM Allow Deferred Grant Calc	Tue Nov 28, 2006 4:40pm
  	FZRIDPG	Incomplete Document Purge Listing	Sun Jun 30, 2013 7:38pm
  	FZRLBDV	Labor Distribution Validation	Sun Jun 30, 2013 7:54pm
  	FZRLEGI	UNM Legacy Interface to Banner	Fri Jun 28, 2013 4:07pm

Previous

FZRFBDR

WebFOCUS

Resources

Filter

Content

Finance

My Content

Shared Content

F All Campus Reports

- FARUNAG - Unrestricted Aging by Department Main
- FBRBAVL - Budget Availability Detail and Summary
- FGRGLDS - General Ledger Detail and Summary
- FGRSABL - Summary of Account Balances in General Ledger
- FNRECRT - Effort Certification Status Report
- FNRIFOP - Hierarchies and Index Lookup
- FNRLDST - Labor Distribution Report
- FNRMBTA - Main and Branch Transfers Allocation
- FNRNSFL - NSF Salary Limits
- FNRPCRD - PCard Transaction Report
- FNRRCAT - UAP7000 Reserve Categorization
- FNRSLBE - Salary Labor Benefits and Encumbrance Report
- FNRVEND - Vendor lookup by Banner ID
- FORBAUF - Budget Availability for Unrestricted Funds/Indices
- FORBCRA - Branch FYE - Actuals Summary and Detail
- FORDCBL - UAP7000 Deficit Compliance and Balance Reports
- FORFAPI - F&A Generated By PI
- FOROLDS - Operating Ledger Detail and Summary
- FORSALP - Salary Projections Dashboard For Executives
- FORUBSS - Unrestricted Balances and Saving Summary for UAP 7000



WebFOCUS

Welcome to Web

FORUBSS - Unrestricted Balances and Saving Summary for UAP 7000

Organization Code:

Find Values

483A	HS Library and Informatics Ctr
483B	HSLIC Administration
483B0	Administrative Support
483B1	HIPAA Privacy Office
483B2	IHSC
483C	TECHS
483C0	Technology Support
483D	Library and Education Services
483D0	Collection Resources

Enter all or part of an Organization Code in the box and click find to list all codes starting with or containing that portion of the Organization Code. Click on a listed record to continue. The Organization Code selected will appear in the lower section of the dashboard. Enter a Data Entry Level Fund to report by that Fund only if preferred. Select the type of display output and process the report.

Data Entry Level Fund:

(leave blank for all funds)

Calendar Month/Year:

JUN

2018

Select type of display output Use PDF for printing.



PDF



HTML



Excel 07



Version 1.1

PRESENTATION SAMPLE - FICTIONAL AMOUNTS

Unrestricted Balances and Saving Summary for UAP 7000

Organization: 483B - HSLIC Administration

Fund: All Unrestricted Funds

FYTD as of month end Jun 2018

Index	Index Title	Org	Revised Budget	Reserves	Revenues	Transfers	Expenditures	Net Balance Amount	% of Budget	Annual Sav Amount	% of Budget
483A - HS Library and Informatics Ctr											
3U0002 - HU Non Endowed Spending Education											
483xxx	Index Title	483xx	.00	500.00	1,000.00	.00	800.00	700.00		200.00	
483xxx	Index Title	483xx	.00	500.00	2,000.00	.00	1,975.00	525.00		25.00	
Total: 3U0002			.00	1,000.00	3,000.00	.00	2,775.00	1,225.00	.0%	225.00	.0%
3U0023 - HU Research General											
483xxx	Index Title	483xx	5,550.00	94,800.50	.00	11,619.75	4,230.50	102,189.75	1841.3%	7,389.25	133.1%
Total: 3U0023			5,550.00	94,800.50	.00	11,619.75	4,230.50	102,189.75	1,841.3%	7,389.25	133.1%
3U0029 - HU Clinical Residuals											
483xxx	Index Title	483xx	2,000.00	15,242.68	.00	.00	.00	15,242.68	762.1%	.00	.0%
Total: 3U0029			2,000.00	15,242.68	.00	.00	.00	15,242.68	762.1%	.00	.0%
3U0044 - HU Land G											
483xxx	Index Title	483xx	200,000.00	60,000.00	220,251.00	(5,282.00)	222,980.94	51,988.06	26.0%	(8,011.94)	(4.0%)
483xxx	Index Title	483xx	.00	.00	300.00	(300.00)	.00	.00		.00	
483xxx	Index Title	483xx	.00	.00	10,250.00	(10,250.00)	.00	.00		.00	
483xxx	Index Title	483xx	18,188.00	16,118.18	19,148.00	.00	13,704.60	21,561.58	118.5%	5,443.40	29.9%
483xxx	Index Title	483xx	10,056.00	9,059.10	15,056.00	.00	14,555.13	9,559.97	95.1%	500.87	5.0%
Total: 3U0044			324,536.00	760,656.63	354,251.00	(390,832.00)	337,910.04	386,165.59		(374,491.04)	
Grand Total			332,086.00	871,699.81	357,251.00	(379,212.25)	344,915.54	504,823.02		(366,876.79)	

Parameters:

Chart of Accounts = U

Organization Code = 483B - HSLIC Administration

Fund = All Unrestricted Funds

Fund Type Level 1 = 00 - Current Unrestricted

Program does not end with 'C'.

WebFOCUS

- Resources
- Filter
- Content
 - Finance
 - My Content
 - Shared Content
 - F All Campus Reports
 - FARUNAG - Unrestricted Aging by Department Main
 - FBRBAVL - Budget Availability Detail and Summary
 - FGRGLDS - General Ledger Detail and Summary
 - FGRSABL - Summary of Account Balances in General Ledger
 - FNRECRT - Effort Certification Status Report
 - FNRIFOP - Hierarchies and Index Lookup
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 - FNRMBTA - Main and Branch Transfers Allocation
 - FNRNSFL - NSF Salary Limits
 - FNRPCRD - PCard Transaction Report
 - FNRRCAT - UAP7000 Reserve Categorization**



FNRRCAT - UAP7000 Reserve Categorization

Report By:

Organization

Level

Level 5

Search Term:

702A

Find

Search Results:

HSC Budget Office | 5.00 | 702A

Selected Values:

ORGANIZATION_LEVEL_5=702A

Report Type:

- Department Summary
- Department Detail
- Executive Summary

Fiscal Year

2019

No Grouping

Select type of display output



PDF



HTML



Excel 07



FNRRCAT

Report Type Sample Display Options

FNRRCAT - Reserve Categorization Department Summary Report							
For Fiscal Year 2019							
	Banner Carry Forward	Banner Adjusted Committed	Banner Adjusted Dedicated	Net Available Reserve	Department Commitments	Department Dedications	Net Discretionary Reserve
702A HSC Budget Office	xxx.xx	xxx.xx	xxx.xx	xxx.xx	xxx.xx	xxx.xx	xxx.xx
Grand Total:	xxx.xx	xxx.xx	xxx.xx	xxx.xx	xxx.xx	xxx.xx	xxx.xx

Page 1 of 1 Date/Time: 07/31/2014 9:00 AM
 Report Parameters:
 For Fiscal Year 2014
 Selections: ORGANIZATION_LEVEL_5=702A

FNRRCAT - Reserve Categorization Department Detail Report					
For Fiscal Year 2019					
Rollup Organization	Category	Department Commitments	Department Dedications	Total	
702A HSC Budget Office	PS-Professional Service Contracts	xxx.xx	xxx.xx	xxx.xx	
Grand Total:		xxx.xx	xxx.xx	xxx.xx	

Page 1 of 1 Date/Time: 07/31/2014 9:00 AM
 Report Parameters:
 For Fiscal Year 2014
 Selections: ORGANIZATION_LEVEL_5=702A

WebFOCUS

Resources

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Finance

My Content

Shared Content

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- FARUNAG - Unrestricted Aging by Department Main
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- FNRECRT - Effort Certification Status Report
- FNRIPOP - Hierarchies and Index Lookup
- FNRLDST - Labor Distribution Report
- FNRMBTA - Main and Branch Transfers Allocation
- FNRNSFL - NSF Salary Limits
- FNRPCRD - PCard Transaction Report
- FNRRCAT - UAP7000 Reserve Categorization
- FNRSLBE - Salary Labor Benefits and Encumbrance Report
- FORBAUF - Budget Availability for Unrestricted Funds/Indices
- FORBCRA - Branch FYE - Actuals Summary and Detail
- FORDCBL - UAP7000 Deficit Compliance and Balance Reports



FORDCBL - UAP 7000 Deficit Compliance and Balance Reports

Report by: Level: Value:

014A VP Health Sciences Office

Report Type: Group by: Report Option:

Select type of display output Use PDF for printing.

- PDF
- Excel 07
- HTML
- HTML Active Report



Fund:

Org:

Index:

Month: Fiscal Year:

Version 1.2

UAP 7000 Unrestricted Balance Detail

All Balances

Through the month July 2019

Organization(s): 014A

Fund	Fund Desc	Org	Index	Index Desc	1901 Budgeted Use of Reserves	1900 Reserves	1903 Change In Reserves	Unbudgeted Net Reserves
AF-VP Health Sciences Center								
AFA-VP HSC Administration								
014A-VP Health Sciences Office								
3U0023								
3U0023	HU Research General	014A	014XXX	Index Title	\$ -	\$ 15,000.00	\$ -	\$ 15,000.00
Total: 3U0023					\$ -	\$ 15,000.00	\$ -	\$ 15,000.00
3U0029								
3U0029	HU Clinical Residuals	014A	014XXX	Index Title	\$ 100,000.00	\$ 500,000.00	\$ -	\$ 400,000.00
Total: 3U0029					\$ 100,000.00	\$ 500,000.00	\$ -	\$ 400,000.00
3U0044								
3U0044	HU I and G	014A	014XXX	Index Title	\$ 50,000.00	\$ 100,000.00	\$ -	\$ 50,000.00
Total: 3U0044					\$ 50,000.00	\$ 100,000.00	\$ -	\$ 50,000.00
3U0303								
3U0303	HU Clinical Service General	014A	014XXX	Index Title	\$ (40,000.00)	\$ 100,000.00	\$ -	\$ 140,000.00
Total: 3U0303					\$ (40,000.00)	\$ 100,000.00	\$ -	\$ 140,000.00
Total 014A-VP Health Sciences Office					\$ 110,000.00	\$ 700,000.00	\$ -	\$ 590,000.00
Total AFA-VP HSC Administration					\$ 110,000.00	\$ 700,000.00	\$ -	\$ 590,000.00
Total AF-VP Health Sciences Center					\$ 110,000.00	\$ 700,000.00	\$ -	\$ 590,000.00
Report Summary:					\$ 110,000.00	\$ 700,000.00	\$ -	\$ 590,000.00

Important Dates

- **System Opens Wednesday, August 1st**
- **SOM Department Deadline (due to Marianne)**
 - Friday, August 17th
- **Colleges/Units Deadline**
 - Friday, August 24th
- **Administration Deadline**
 - Friday, August 31st

Categorization of Reserves Lab Sessions

HSLIC Computer Lab – Room 226

- **Friday, August 3rd 9:00 am - 12:00 pm**
- **Thursday, August 9th 1:00 pm - 3:00 pm**
- **Tuesday, August 14th 10:00 am - 12:00 pm**

Contact Information

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FY19 CATEGORIZATION OF FUND RESERVES (CAR)

FISCAL YEAR 2019

(BALANCES AS OF JUNE 30, 2018 THAT POST TO BEGINNING FY19)

WHAT WILL WE COVER TODAY

FY19 Fund Reserve Balance

Department Folders

Recommended Steps for CAR (Checklist in folder)

Specific Rules for Specific Funds

How to Categorize Deficits

Categories NOT used by the SOM

Navigating the CAR System

Testing Your Knowledge

SOM FUND RESERVES – HOW MUCH DO WE HAVE

Where did we start

FY 18 Beginning Fund Reserve
\$33,066,070

FY18 Net Gain

\$3,567,030

FY19 Fund Reserve

\$36,633,100

What is in the Department Folders

- School of Medicine Checklist
- Unrestricted Balances by Index as of June 30, 2018
- PY – FY18 Department CAR Summary by Committed, Dedicated, Discretionary
- PY – FY18 Department CAR Summary by Fund Level 3
- Category and Category Type Definitions
- FY18 Future Categorization (if applicable)
- June 2018 Department Report of Allocations (if applicable)
- Examples of Committed/Dedicated and Category Types

School of Medicine Checklist Steps to Follow

Recommended

- Address Purchase Orders (PO's) that have been Committed in the System
- Categorize Deficit Balances in Funds (Required) and/or By Index (Required)
- Categorize Fund 3U0044 – Instruction and General
- Categorize All Non Endowed and Endowed Funds (3U0001,3U0002,3U0301,3U0003, 3U0081,3U0302)
- Categorize Fund 3U0034 – UNMH
- Categorize remaining positive fund/index balances
- Update Future Year Categorization with current balances
- Let me know when you have completed your categorization. Print out reports for your backup as well as make sure you have left a good audit trail in the comments.

UNRESTRICTED BALANCES BY INDEX

Index	Index Title	Org	Prog	Activity	Reserves	Revenues	Transfers	Expenditures	Net Balance	Commitments	Balance Available
3U0003 - HU Endowed Spending Education											
XXX052	470079-TRUE ENDOWMENT-General Activ	772F	P3E099	GNACTV	8,310.54	403.70	.00	.00	8,714.24	.00	8,714.24
3U0023 - HU Research General											
XXX036	220568-Sample Dept-Crosswalk Uni	772F	P162	GNACTV	12,416.85	1,126.20	.00	2,581.39	10,961.66	.00	10,961.66
3U0032 - HU UNMMG Purchased Services											
XXX018	235840-UPA FOM UCP EXCESS	772B	P222	GNACTV	-176,948.55	3,636,000.00	-5,714.00	3,108,012.71	345,324.74	2,425.00	342,899.74
XXX023	235840-UPA FOM UCP EXCESS	772G	P222	GNACTV	31,796.49	510,296.94	.00	520,426.35	21,667.08	.00	21,667.08
*TOTAL 3U0032 - HU UNMMG Purchased Services					-145,152.06	4,146,296.94	-5,714.00	3,628,439.06	366,991.82	2,425.00	364,566.82



SHOW FUNDS AT FUND LEVEL 3



SHOWS INDICES WITHIN THE FUNDS



STARTING POINT OF BALANCES YOU WILL BE CATEGORIZING

HOW TO CATEGORIZE SPECIFIC FUNDS

- *Endowed/Non Endowed Funds - 3U0001, 3U0002, 3U0003, 3U0081, 3U0301, 3U0302*
- *Instruction and General (I&G) Funds - 3U0044*
- *UNM Hospital Funding SOM General – 3U0034*
- *Deficit Balances at Organization Level 5, Fund Level 3, and/or Index level*

ENDOWED/NON ENDOWED FUNDS – ★ 3U0001, 3U0002, 3U0003, 3U0081, 3U0301, 3U0302

CATEGORY

CATEGORY TYPE

REASON

COMMITTED

DD – DONOR DESIGNATED

Endowed and Non Endowed Funds are from Private Support (Donors). These funds are received by the UNM Foundation and are designated by the donor as to what department the funds are to go to. Sometimes, there are more specifications as to how the donations are to be spent.

Because of this, these funds are considered COMMITTED.

★ FUNDS WITH POSITIVE BALANCES

INSTRUCTION AND GENERAL (I&G) FUND 3U0044 ★

CATEGORY

CATEGORY TYPE

REASON

COMMITTED

AP – STATE APPROPRIATIONS

These funds are received from the State for specific purposes. This funding has a variety of guidelines, and is subject to laws that control how it is spent.

★ FUNDS WITH POSITIVE BALANCES

UNMH SOM GENERAL FUND 3U0034 ★

CATEGORY

CATEGORY TYPE

REASON

DEDICATED

ZZ - OTHER

This is funding from the Hospital, either directly to the Department, or through the Dean's office as an Allocation. Since the funding is for a specific purpose, but does not have a legal binding document, it needs to be categorized as Dedicated.

★ FUNDS WITH POSITIVE BALANCES

HOW TO CATEGORIZE DEFICIT BALANCES

CATEGORY

CATEGORY TYPE

REASON

DEDICATED

EX: APPLY TO EXISTING DEFICIT
– INDEX XXXXX

If there is a Deficit for the Organization (Level 5), the Department is required to address the Deficits.

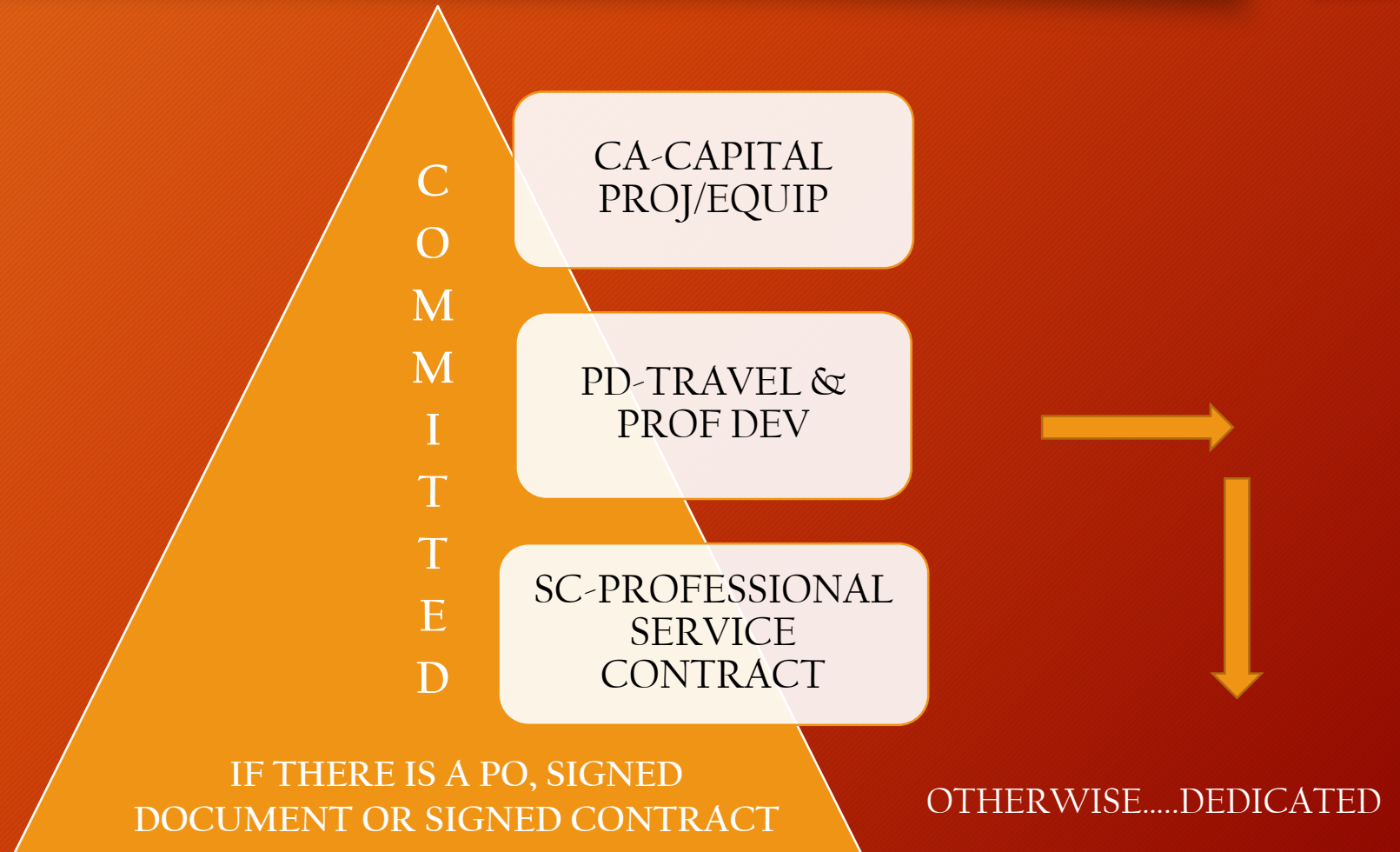
DRI: DEFICIT REDUCTION –
ANOTHER FUNDING SOURCE –
INDEX

If there is a Deficit at Fund Level 3, the Department is required to address the Deficit.

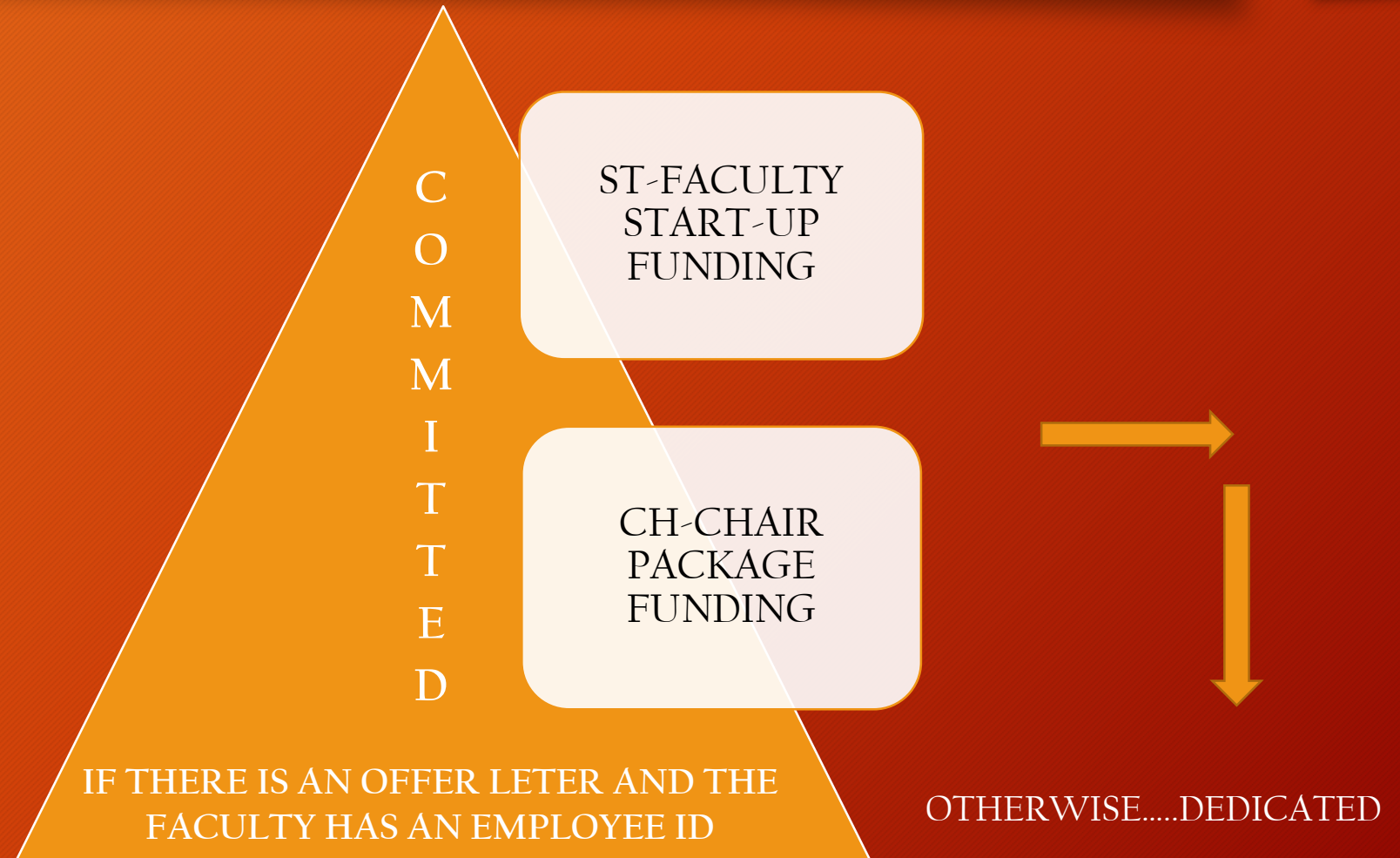
DR2: DEFICIT
REDUCTION/REDUCE CURRENT
YEAR BUDGET

If the Department categorizes by Index, each deficit must be addressed.

CATEGORY TYPES THAT ARE UNDER BOTH COMMITTED AND DEDICATED CATEGORY



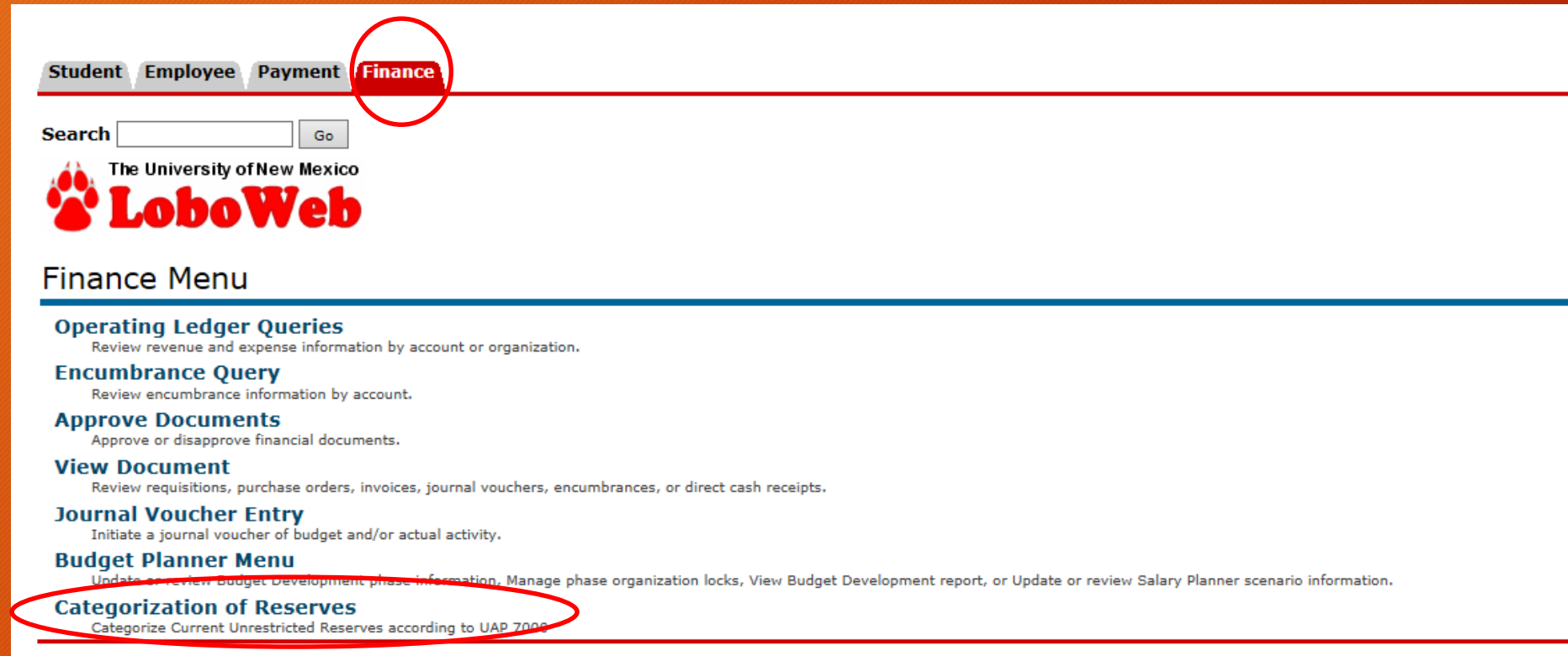
CATEGORY TYPES THAT ARE UNDER BOTH COMMITTED AND DEDICATED CATEGORY



Categories Not Used by the School of Medicine

- Committed: DC – Deferred Comp
- Committed: DS – Debt Service
- Dedicated: DD – Donor Designated (only as Committed)
- Dedicated: OP – General Operating
- Dedicated: RC – Rescission Set Aside


ACCESS CAR MODULE IN LOBOWEB



The screenshot shows the LoboWeb interface. At the top, there is a navigation bar with tabs for 'Student', 'Employee', 'Payment', and 'Finance'. The 'Finance' tab is highlighted in red and circled with a red circle. Below the navigation bar is a search box with a 'Go' button. The LoboWeb logo is displayed, featuring a red paw print and the text 'The University of New Mexico LoboWeb'. Below the logo is the 'Finance Menu' section, which lists several options: 'Operating Ledger Queries', 'Encumbrance Query', 'Approve Documents', 'View Document', 'Journal Voucher Entry', 'Budget Planner Menu', and 'Categorization of Reserves'. The 'Categorization of Reserves' option is circled in red. A red horizontal line is drawn across the page, separating the navigation and search area from the main content area.

Student **Employee** **Payment** **Finance**

Search

 The University of New Mexico
LoboWeb

Finance Menu

- Operating Ledger Queries**
Review revenue and expense information by account or organization.
- Encumbrance Query**
Review encumbrance information by account.
- Approve Documents**
Approve or disapprove financial documents.
- View Document**
Review requisitions, purchase orders, invoices, journal vouchers, encumbrances, or direct cash receipts.
- Journal Voucher Entry**
Initiate a journal voucher of budget and/or actual activity.
- Budget Planner Menu**
Update or review Budget Development phase information. Manage phase organization locks, View Budget Development report, or Update or review Salary Planner scenario information.
- Categorization of Reserves**
Categorize Current Unrestricted Reserves according to UAP 7000

ENTER BUDGET ID, BUDGET PHASE, ORG LVL 5

Student Employee Payment **Finance**

Search Go

Reserves Categorization

Chart of Accounts

Budget ID **Budget Phase** Budget

Submit



CHOOSE FUND LEVEL THREE TO CATEGORIZE

Student **Employee** **Payment** **Finance**

Search

Reserves Categorization

Budget ID BUD19 **Budget Phase** CAR19 **Fiscal Year** 19 **Chart of Accounts** U
Organization 043A (School of Medicine Deans Office)

Fund 3U0002 - HU Non Endowed Spending Education
3U0003 - HU Endowed Spending Education
3U0004 - HU Medical Investigator Billing
3U0023 - HU Research General
3U0029 - HU Clinical Residuals

All the funds that have balances are listed. Choose one fund at a time to Categorize

* User-entered data exists for this fund/organization

Show level 5 organizations only (no index data)

If box not checked, all the indices within the fund will be listed.

[Return to Organization Selection](#)

CATEGORIZE PO'S AND EACH INDEX

PO's are rolled over from PY and are automatically categorized as COMMITTED.

To Adjust a PO, click on RED .00 in the PER BANNER Committed Column.

To Categorize an Index, click on RED .00 in either the PER DEPT Committed or Dedicated Column.

Student Employee Payment **Finance**

Search Go

Reserves Categorization Summary

Budget ID BUD18 Budget Phase CAR18 Fiscal Year 18 Chart of Accounts U
 Organization 043A (School of Medicine Deans Office) Fund 3U0002 (HU Non Endowed Spending Education)

Working in Query Only mode.

Org	Lev	Index	Title	Prog	Carry Fwd 07/01/2017	Per Banner		Banner Adjusted		Avail Res	Per Department		Remaining
						Committed	Dedicated	Committed	Dedicated		Committed	Dedicated	Reserve
5			043A - School of Medicine Deans Office										
6			043B - School of Medicine Finance										
6	043404		SOM Faculty Recognition	P3N019	4,644.25	.00	.00	.00	.00	4,644.25	.00	.00	4,644.25
6	043517		SOM - Dean's Discretionary	P3N351	376,905.43	.00	.00	.00	.00	376,905.43	.00	.00	376,905.43
6			Subtotals for 043B		381,549.68	.00	.00	.00	.00	381,549.68	.00	.00	381,549.68
6			043D - School of Medicine Development										
7			043D1 - SOM Dev Khatali Alumni										
7	043431	246520-0496	KHATALI Club Gen Activi	P3N013	74,529.96	400.00	.00	.00	.00	74,529.96	.00	.00	74,529.96
7	043497	202398	Sandia Ortho Society Golf	P3N327	.00	.00	.00	.00	.00	.00	.00	.00	.00
7			Subtotals for 043D1		74,529.96	400.00	.00	.00	.00	74,529.96	.00	.00	74,529.96
7			043D2 - SOM Dev Admin Operations										
7	043547		SOM Deans Discret-Advcmnt & Alumni	P3N351	.00	93.60	.00	.00	.00	.00	.00	.00	.00
7			Subtotals for 043D2		.00	93.60	.00	.00	.00	.00	.00	.00	.00
7			043D4 - SOM Dev La Tierra Segrada										
7	043433	246156-1241	La Tierra Sagrada GNACT	P3N015	109,579.38	.00	.00	.00	.00	109,579.38	.00	.00	109,579.38
7			Subtotals for 043D4		109,579.38	.00	.00	.00	.00	109,579.38	.00	.00	109,579.38
6			Subtotals for 043D		184,109.34	493.60	.00	.00	.00	184,109.34	.00	.00	184,109.34

WHAT INPUT IS REQUIRED TO CATEGORIZE

Drop down Menu to choose CATEGORY TYPE. Category Type is tied to which CATEGORY you have chosen (i.e. Committed or Dedicated).

Required to Add FISCAL YEAR and AMOUNT

Required to Add DESCRIPTION and COMMENTS

DON'T FORGET TO SAVE YOUR WORK!

Reserves Categorization Input

Committed expenditures for Organization 043A School of Medicine Deans Office
Working in Query Only mode.

[Return to Summary Page](#)
Carry Forward: 7,299.51

Banner Committed			Banner Dedicated		
Doc Num	Description	Adjusted Amount	Doc Num	Description	Adjusted Amount
Total		.00	Total		.00

Entered Committed Items

FSYR	Description	Type	Amount	On Index	
18	I&G Balances	AP	7,299.51		<input type="button" value="View"/>
Total			7,299.51		

Remaining Reserve: .00

Viewing I&G Balances:

Category Type	State Appropriations	<input type="button" value="v"/>	Fiscal Year	18	<input type="button" value="v"/>	Amount	7299.51
Description	I&G Balances						
Comments	I&G Balances						

[Return to Summary Page](#)

This is the balance to categorize.

This is the balance that is remaining after categorization has been done

CATEGORIZE BY FUND LEVEL 3

Student **Employee** **Payment** **Finance**

Search

Reserves Categorization

Budget ID BUD18 **Budget Phase** CAR18 **Fiscal Year** 18 **Chart of Accounts U**
Organization 043A (School of Medicine Deans Office)

Fund 3U0002 - HU Non Endowed Spending Education
3U0003 - HU Endowed Spending Education
3U0004 - HU Medical Investigator Billing
3U0023 - HU Research General
3U0029 - HU Clinical Residuals*

* User-entered data exists for this fund/organization

Show level 5 organizations only (no index data)

[Return to Organization Selection](#)

All the funds that have balances are listed. Choose one fund at a time to Categorize

If box is checked, only the FUND balance will show.

FUND (NOT INDICES IN FUND) CATEGORIZED AS DEDICATED

Student Employee Payment **Finance**

Search

Reserves Categorization Summary

Budget ID BUD18 **Budget Phase** CAR18 **Fiscal Year** 18 **Chart of Accounts** U
Organization 043A (School of Medicine Deans Office) **Fund** 3U0023 (HU Research General)

Categorized as Dedicated at Fund
Level 3 - 3U0023 -

Working in Query Only mode.

Org	Carry Fwd	Per Banner		Banner Adjusted		Avail Res	Per Department		Remaining
Lev Organization	07/01/2017	Committed	Dedicated	Committed	Dedicated		Committed	Dedicated	Reserve
5 Totals for 043A	32,428.80	.00	.00	.00	.00	32,428.80	.00	32,428.80	.00

[Return to Organization Selection](#) [Return to Fund Selection](#)

Testing your knowledge of Category and Category Type

- DRI-Deficit Reduction Another Funding Source
- AP-State Appropriations
- DD-Donor Designated
- ST-Faculty Startup
- PD-Travel/Professional Development
- SF-Seed Funding
- FI-FOM FIBCI Incentive Pay/Travel/Equipment
- CA-Capital Projects/Equipment
- CH-Chair Packages
- BR-Bridge Funding
- AW-RAC/TAC Awards
- CS-Cost Share
- SS-Scholarships
- SC-Professional Service Contract
- DR2-Deficit Reduction Reduce Current Year Budget

➤ ZZ-Other

- COMMITTED
- DEDICATED

CATEGORY: COMMITTED OR DEDICATED?
WHAT CATEGORY TYPE?

Hiring Agreement between the new Faculty and the Chair of a Department to provide funding for a lab.
Faculty will start work on August 1, 2018.

ANSWER.....

CATEGORY: DEDICATED

CATEGORY TYPE: CH – CHAIR PACKAGE

REASON: NOT COMMITTED BECAUSE OF FAC HIRE DATE AND
FACULTY DOES NOT YET HAVE AN EMPLOYEE ID

Testing your knowledge of Category and Category Type

- DRI-Deficit Reduction Another Funding Source
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- SS-Scholarships
- SC-Professional Service Contract
- DR2-Deficit Reduction Reduce Current Year Budget

➤ ZZ-Other

- COMMITTED
- DEDICATED

CATEGORY: COMMITTED OR DEDICATED?
WHAT CATEGORY TYPE?

Per the contract between the department and the new faculty member, department has promised to provide funding for start-up costs in the amount of \$25K. New faculty started on June 15, 2018. As of FYE, there have been no expenditures.

ANSWER.....

CATEGORY: COMMITTED

CATEGORY TYPE: ST – FACULTY START-UP

REASON: FACULTY HIRED DURING FY, HAS EMPLOYEE ID

Testing your knowledge of Category and Category Type

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- BR-Bridge Funding
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- CS-Cost Share
- SS-Scholarships
- SC-Professional Service Contract
- DR2-Deficit Reduction Reduce Current Year Budget

➤ ZZ-Other

- COMMITTED
- DEDICATED

CATEGORY: COMMITTED OR DEDICATED?
WHAT CATEGORY TYPE ?

At FY18 Year End, State I&G Index has a negative balance of (\$1,520).

ANSWER.....

CATEGORY: DEDICATED

CATEGORY TYPE: DR2- REDUCE CY BUDGET

REASON: PER SOM GUIDELINES, ALL DEFICITS HAVE TO BE CATEGORIZED UNDER DR-1 AND/OR DR2. BECAUSE THIS IS I&G FUNDING, IT CAN ONLY BE COVERED BY REDUCING CY(FY19) BUDGET.

Testing your knowledge of Category and Category Type

- DRI-Deficit Reduction Another Funding Source
- AP-State Appropriations
- DD-Donor Designated
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- PD-Travel/Professional Development
- SF-Seed Funding
- FI-FOM FIBCI Incentive Pay/Travel/Equipment
- CA-Capital Projects/Equipment
- CH-Chair Packages
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- CS-Cost Share
- SS-Scholarships
- SC-Professional Service Contract
- DR2-Deficit Reduction Reduce Current Year Budget

➤ ZZ-Other

- COMMITTED
- DEDICATED

CATEGORY: COMMITTED OR DEDICATED?
WHAT CATEGORY?

Dept is in the process of establishing a new program that will not be able to pay for itself at least in the first year, but is expected to be self-sustaining early in its 2nd year. Dept will dedicate \$250K to get this program off the ground.

ANSWER.....

CATEGORY: DEDICATED

CATEGORY TYPE: SF- SEED FUNDING

REASON: PER GUIDELINES. CAN ONLY BE DEDICATED AND MATCHES THE DESCRIPTION OF WHAT SEED FUNDING IS.

Testing your knowledge of Category and Category Type

- DRI-Deficit Reduction Another Funding Source
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- DD-Donor Designated
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- PD-Travel/Professional Development
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- SS-Scholarships
- SC-Professional Service Contract
- DR2-Deficit Reduction Reduce Current Year Budget

➤ ZZ-Other

- COMMITTED
- DEDICATED

CATEGORY: COMMITTED OR DEDICATED? WHAT CATEGORY TYPE?

Faculty had \$50K credited to his individual FOM index during the fiscal year. The \$50K was specifically stated in the FIBCI contract for performance based incentive. Faculty received incentive of \$25K during the fiscal year, leaving a balance of \$25K.

ANSWER.....

CATEGORY: COMMITTED

CATEGORY TYPE: FI-FOM FIBCI

REASON: PER GUIDELINES. CAN ONLY BE COMMITTED. PART OF FACULTY CONTRACT. WILL NEED TO ENTER FACULTY ID IN SYSTEM.

Testing your knowledge of Category and Category Type

- DRI-Deficit Reduction Another Funding Source
- AP-State Appropriations
- DD-Donor Designated
- ST-Faculty Startup
- PD-Travel/Professional Development
- SF-Seed Funding
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- BR-Bridge Funding
- AW-RAC/TAC Awards
- CS-Cost Share
- SS-Scholarships
- SC-Professional Service Contract
- DR2-Deficit Reduction Reduce Current Year Budget

➤ ZZ-Other

- COMMITTED
- DEDICATED

CATEGORY: COMMITTED OR DEDICATED?
WHAT CATEGORY TYPE?

Grant funding has terminated at the end of FY18, but a new award is anticipated to start in Sept of FY19. PY gains will be used to pay for employees salaries until the new funding is received in Sept.

ANSWER.....

CATEGORY: DEDICATED

CATEGORY TYPE: BR – BRIDGE FUNDING

REASON: PER GUIDELINES DESCRIPTION. CAN ONLY BE DEDICATED.

Testing your knowledge of Category and Category Type

- DRI-Deficit Reduction Another Funding Source
- AP-State Appropriations
- DD-Donor Designated
- ST-Faculty Startup
- PD-Travel/Professional Development
- SF-Seed Funding
- FI-FOM FIBCI Incentive Pay/Travel/Equipment
- CA-Capital Projects/Equipment
- CH-Chair Packages
- BR-Bridge Funding
- AW-RAC/TAC Awards
- CS-Cost Share
- SS-Scholarships
- SC-Professional Service Contract
- DR2-Deficit Reduction Reduce Current Year Budget

➤ ZZ-Other

- COMMITTED
- DEDICATED

CATEGORY: COMMITTED OR DEDICATED?
WHAT CATEGORY TYPE?

One of the Department Indices has a deficit balance of \$257K in Fund 3U0032 - FOM. Department categorizes their Fund Reserve by Index.

ANSWER.....

CATEGORY: DEDICATED

CATEGORY TYPE: DR1 AND OR DR2 – DEFICIT REDUCTION

REASON: PER SOM GUIDELINES, MUST CATEGORIZE DEFICITS BY INDEX IF CATEGORIZING BY INDEX FOR THE DEPARTMENT AS A WHOLE

Testing your knowledge of Category and Category Type

- DRI-Deficit Reduction Another Funding Source
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- DD-Donor Designated
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- PD-Travel/Professional Development
- SF-Seed Funding
- FI-FOM FIBCI Incentive Pay/Travel/Equipment
- CA-Capital Projects/Equipment
- CH-Chair Packages
- BR-Bridge Funding
- AW-RAC/TAC Awards
- CS-Cost Share
- SS-Scholarships
- SC-Professional Service Contract
- DR2-Deficit Reduction Reduce Current Year Budget

➤ ZZ-Other

- COMMITTED
- DEDICATED

CATEGORY: COMMITTED OR DEDICATED? WHAT CATEGORY TYPE?

During FY18, the Department has allocated funding to their faculty to be used during the year for professional development and travel. Most of the faculty have balances remaining in their individual indices as of June 30, 2018.

ANSWER.....

CATEGORY: DEDICATED

CATEGORY TYPE: PD – TRAVEL/PROFESSIONAL
DEVELOPMENT

REASON: PER GUIDELINES AND CATEGORY TYPE
DESCRIPTION

Testing your knowledge of Category and Category Type

- DRI-Deficit Reduction Another Funding Source
- AP-State Appropriations
- DD-Donor Designated
- ST-Faculty Startup
- PD-Travel/Professional Development
- SF-Seed Funding
- FI-FOM FIBCI Incentive Pay/Travel/Equipment
- CA-Capital Projects/Equipment
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- AW-RAC/TAC Awards
- CS-Cost Share
- SS-Scholarships
- SC-Professional Service Contract
- DR2-Deficit Reduction Reduce Current Year Budget

➤ ZZ-Other

- COMMITTED
- DEDICATED

CATEGORY: COMMITTED OR DEDICATED? WHAT CATEGORY TYPE?

The Department receives UCP Hospital Funding in fund 3U0034 for line item positions. This funding is reported on the Department Report of Allocations and is received by the department through Dean's Allocations. At the end of FY18, the balance in Fund 3U0034 is \$65,000.

ANSWER.....

CATEGORY: DEDICATED

CATEGORY TYPE: ZZ - OTHER

REASON: PER SOM GUIDELINES. ONLY TIME ZZ CATEGORY TYPE REQUIRED TO BE USED. BALANCES IN HOSPITAL FUNDING ARE FOR SPECIFIC DEDICATED PURPOSES.

Testing your knowledge of Category and Category Type

- DRI-Deficit Reduction Another Funding Source
- AP-State Appropriations
- DD-Donor Designated
- ST-Faculty Startup
- PD-Travel/Professional Development
- SF-Seed Funding
- FI-FOM FIBCI Incentive Pay/Travel/Equipment
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- CS-Cost Share
- SS-Scholarships
- SC-Professional Service Contract
- DR2-Deficit Reduction Reduce Current Year Budget

➤ ZZ-Other

- COMMITTED
- DEDICATED

CATEGORY: COMMITTED OR DEDICATED? WHAT CATEGORY TYPE?

Department has 10 indices in Fund 3U0002-Non Endowed Spending Education. 7 of the indices have deficit balances that total (\$7,000) and the remaining indices have balances that total \$25K. The department Non Endowed Sp Ed Fund has a year end reserve balance of \$18K.

ANSWER.....

CATEGORY: COMMITTED

CATEGORY TYPE: DD – DONOR DESIGNATED

REASON: PER SOM GUIDELINES. ALL ENDOWED AND NON
ENDOWED FUNDS WITH POSITIVE BALANCES MUST BE
CATEGORIZED, BY FUND, IN THIS MANNER

PLEASE KEEP IN MIND THE FOLLOWING

PRIOR TO CATEGORIZATION

- If the Accountant/Administrator is doing the Categorization, make sure you have met with the Department Administrator/Department Chair so that there is agreement about the Categorization for your department
- Look at FY18 Categorization of Reserves so that FY19 CAR is consistent. Make changes where necessary

DURING THE CATEGORIZATION PROCESS

- By adhering to the suggested Process, there will be consistency within the SOM
- The real focus of the Departmental Categorization starts AFTER the REQUIRED Categorization of PO's, Deficits, I&G, Endowed/Non Endowed and Hospital Funds
- Make sure Department Deficit Reduction Plan is included in Comments (if applicable)
- Must have specific grants/program name spelled out for Bridge Funding
- Must have specific language as to what program Seed Funding is Dedicated to
- Required backup documentation – examples are included in your Dept Folder

PLEASE KEEP IN MIND THE FOLLOWING

AFTER CATEGORIZATION IS COMPLETE

- Signed FY2019 UAP 7000 Policy Summary Memo and attachment (will be sent after FY19 CAR closes)
- Very important to have backup documentation for **Committed** Fund Reserve
- **Run Reports** to review your CAR, making sure you have followed the requirements. **MyReports: Finance; F All Campus Reports; FNRRCAP (UAP7000 Reserve Categorization)**
- Review all of the **Category Type ZZ-Other** to determine if there is a better category, and if not a better category, should the amount really be Discretionary?
- Let Marianne know when you have completed your CAR
- **Due Date** is FRIDAY, AUGUST 17



Thank you for attending!
Please call with questions....