

THE UNIVERSITY OF NEW MEXICO

UNDERSTANDING ENDOWED & NON ENDOWED SPENDING INDICES

Presented by
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11/17/15

Presentation Goals:

After this presentation you will be able to:

- State the difference between Endowed and Non Endowed gifts
- Know the difference (or how to find out) between gifts and Contracts or Grants
- Find your Endowed Spending Indices with MyReports
- Find your Non-endowed Spending Indices with MyReports
- Know about Foundation Reports:
 - What do they send?
 - How often do they send it?
 - What information does it have?

What makes Foundation funds different from most UNM Funds?

- Endowed and Non Endowed funds are funded by **gifts** to the University.
- Most UNM funding is from other sources.
 - State Appropriations
 - Clinical Revenue
 - Tuition Revenue
 - 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
 - Quid pro Quo not allowed
- **Grants** go through Sponsored Projects



- Grants want remaining money returned at the end of the grant.
- Grants want progress and/or financial reports
- In doubt? Call or email:
 - Sponsored Projects

What do Gifts look like at UNM?

- UNM has a foundation set up to receive 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.



Gift or Contract?

- You receive a check for \$21,820 in the mail. A letter accompanies the check. The letter includes: "final payment, Y-15764"
- You receive a check of \$50,000 in the mail. A handwritten letter accompanies the check. In the letter it says, "My recently deceased husband was tenderly cared for at your hospital, and asked me to send some money to you in appreciation for all the hospital did to make him comfortable in his last days. Please use this money to make other patients comfortable."
- You receive a check for \$21,000 in the mail. A letter accompanies the check. The letter includes: "clinical trial payment for Dr. Smith's research on Fosimilox progression."
- You receive a letter (no check) saying "This is to notify Dr. Smith, we will be sending \$42,000 next week."

How is the \$ Handled?

- You receive a check for \$27,800 in the mail. A letter accompanies the check. The letter includes: "Final payment: YYB764"
- You receive a check of \$50,000 in the mail. A handwritten letter accompanies the check. In the letter it says, "My recently deceased husband was tenderly cared for at your hospital, and asked me to send some money to you in appreciation for all the hospital did to make him comfortable in his last days. Please use this money to make other patients comfortable."
- You receive a check for \$21,000 in the mail. A letter accompanies the check. The letter includes: "Clinical payment for Dr. Smith's research on Fosimilox progression."
- You receive a letter (no check) saying: "This is to notify Dr. Smith, we will be sending \$12,000 next week."

Non Endowed or Endowed?

- **Non Endowed** funds may be spent within the limits of the donor's intent. 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 INDEX, called the spending index, receives the amount that may be spent each year.

How to Identify Endowed and Non Endowed



Type	Fund Number	Name
Endowed	3U0003	HU Endowed Spending Education
Endowed	3U0081	HU Endowed Spending Research
Endowed	3U0302	HU Endowed Spending Clinical Svc
Non Endowed	3U0002	HU Non Endowed Spending Education
Non Endowed	3U0001	HU Non Endowed Spending Research
Non Endowed	3U0301	HU Non Endowed Spending Clinical Svc

How to Identify Endowed and Non Endowed Spending Indices



- Check the Fund
 - If it is “Non Endowed”, you can spend it. All indices in Non Endowed funds are spending indices.
 - If it is “Endowed” and it appears on your FORURBH MyReport, you can spend it. It is an Endowed Spending Index. No Corpus indices are on this report.
 - Check the index on a Foundation Report. If it is in the “Spending Index” column, it is an Endowed spending Index and can be spent.

Finding Your Spending Indices



There are several ways to find Endowed and Non-Endowed spending indices. Information in your handout goes over some of the more complex ways.

The easiest ways are described here.

1. Run MyReport FORURBH for endowed funds 3U003, 3U0081, 3U0302 and non endowed funds 3U0001, 3U0002 and 3U0301.
2. For Endowed indices only, look at the indices listed on your area's most recent Endowment Activity Report or Endowment Spending Distribution Report.

Finding Your Spending Indices

FORURBH Unrestricted Balances by Index

Hyperion Report Equivalent:

FORH004 Unrestricted Balance by Index

FORH005 Deficit Balances in Unrestricted Indices

Enter the starting part of the search value, then click on Find to get the list of values. Click on an organization in the list to select.

Organization Code

914

Find

914A : SOM Student Services Level:5

914B : SOM Student Affairs Level:6

914C : SOM Admissions Level:6

914D : SOM Office of Diversity Level:5

914D0 : SOM Office of Diversity Admin Level:6

914D01 : SOM Ofc of Diversity Faculty #01 Level:6

914E : SOM Financial Aid Level:6

Calendar Month/Year

Prior Month

Prior Month's Calendar Year

☐ All Unrestricted Funds

☒ HSC Unrestricted Funds Only

☒ All Balances

☐ Deficit Balances Only

Data Entry Fund (Optional)

3U0002

Select Type of Display Output



☐ HTML



☒ PDF



☐ Excel 2007



☐ HTML Active Report



Finding Your Spending Indices

FORURBH Unrestricted Balances by Index

914A : SOM Student Services Level:5

Sep 2015

HSC Unrestricted Fund Only

Fund Limit: 3U0002

Index	Index Title	Org	Prog	Activity	Reserves	Revenues	Transfers	Expenditures	Net Balance	Commitments	Balance Available	Termed Date
3U0002 - HU Non Endowed Spending Education												
914011	3U0002-AMA-ERF	914B	P3N421	GNACTV	9,135.00	.00	.00	.00	9,135.00	.00	9,135.00	
914014	246718-1718 R TATUM MD !	914B	P3N026	GNACTV	1,070.74	.00	.00	.00	1,070.74	.00	1,070.74	
914015	246728-1708 HSSA	914B	P3N027	GNACTV	891.17	.00	.00	.00	891.17	.00	891.17	
914081	3U0002-THELMA EVANS TR!	914E	P3N431	GNACTV	1,671.26	13,500.00	.00	.00	15,171.26	.00	15,171.26	
914099	01889 SOM Student Develo!	914B	P3N439	GNACTV	1,920.23	400.00	.00	.00	2,320.23	.00	2,320.23	
914147	246129-01219 Saxton Med !	914E	P3N147	GNACTV	1,100.00	.00	.00	.00	1,100.00	.00	1,100.00	
914195	02136-The BA/MD Scholars!	914E	P3N233	914E02	6,000.00	.00	.00	.00	6,000.00	.00	6,000.00	
914328	202762 Lineberry Fdn Med!	914B	P3N535	GNACTV	.00	60,000.00	.00	.00	60,000.00	.00	60,000.00	
*TOTAL 3U0002 - HU Non Endowed Spending Education					21,788.40	73,900.00	.00	.00	95,688.40	.00	95,688.40	
TOTAL					21,788.40	73,900.00	.00	.00	95,688.40	.00	95,688.40	

1 of 1

Report generated on October 29, 2015 9:47 am

Other Useful Reports/Banner Screens

- FOROLDS Report can be run to show all the detail, by index, of your Endowed and Non-Endowed spending indices.
 - The Criteria for running the report is next, and is key
 - This report is found in the F All Campus Reports subfolder in MyReports.
- Banner screen FGIBDST. Drill down on accounts to see the documents making up the detail for each index.

FOROLDS Report Criteria

MyReports

myreports.unm.edu

UNM

FOROLDS - Operating Ledger Detail & Summary

Warning: These reports will show fiscal year activity. For inception to date activity for grants please use the FRRGLDS - Grant Ledger Detail Summary report.

Query Parameters

Report By

Level

Value

Organization

Level 5

*099A

**If running by Fund Manager, use Banner ID.

Find Values

099A - Cancer Research Treatment Ctr CRTC

Select Values

Reset Values

Org Level 5: 099A
and Level 3: 3U0001 3U0002 3U0301 3U0003 3U0081 3U0302

Grouping Options

Summary/Detail:
☒ Summary
☐ Detail

Report Grouping:
Index

Run Options

Run Report Now

Run Report Deferred

Schedule Report

Duration:
☐ Single Month
☒ Fiscal Year to Date

Period:
JUN

CalendarYear:
2015

Select Output:
(Please print on Legal size paper in Landscape orientation.)

PDF

☒ PDF

Excel

☐ Excel - Formatted

Excel

☐ Excel - Data

CSV

☐ CSV

A page from FOROLDS With above Criteria

FOROLDS

Operating Ledger Summary
Through the Month of Jun 2015

10/29/15

Organization Level 5: 099A - Cancer Research Treatment Ctr CRT

Fund Level 3: 3U0001 - HU Non Endowed Spending Research OR 3U0002 - HU Non Endowed Spending Education OR 3U0301 - HU Non Endow Spending Clinical Svc OR 3U0003 - HU Endowed Spending Education OR 3U0081 - HU End

Account Description	Budget (FYTD) Adopted	Budget (FYTD) Adjustments	Budget (FYTD) Accumulated	Actuals Current Month	Actuals Pct	Actuals Fiscal YTD	Actuals Pct	Encumbrances	Balance Available	Balance Pct
TOTAL Expense	\$11,497.00	\$0.00	\$11,497.00	\$11,554.94	100.50%	\$11,554.94	100.50%	\$0.00	(\$57.94)	(.50%)
Index: 0990Q6 - Surface Prof Gastro Spending Index	\$0.00	\$0.00	\$0.00	(\$8,332.98)	.00%	\$36,556.80	.00%	\$0.00	(\$36,556.80)	.00%
Index: 0990Q7 - Surface Prof Cancer Cell Bio Sp										
1011 - Endowment Spending Distri	\$11,649.00	\$0.00	\$11,649.00	\$3,221.96	27.66%	\$12,192.17	104.66%	\$0.00	(\$543.17)	(4.66%)
TOTAL Revenue	\$11,649.00	\$0.00	\$11,649.00	\$3,221.96	27.66%	\$12,192.17	104.66%	\$0.00	(\$543.17)	(4.66%)
Expense										
2000 - Faculty Salary Detail Gen	\$8,974.00	\$0.00	\$8,974.00	\$0.00	.00%	\$0.00	.00%	\$0.00	\$8,974.00	100.00%
2005 - Faculty Incentive	\$0.00	\$0.00	\$0.00	\$0.00	.00%	\$7,500.00	.00%	\$0.00	(\$7,500.00)	.00%
20A0 - Ga Ta Ra Pa Salaries Gen	\$0.00	\$0.00	\$0.00	\$0.00	.00%	\$0.00	.00%	\$0.00	\$0.00	.00%
20A1 - RA PA Tuition Compensation	\$0.00	\$0.00	\$0.00	\$0.00	.00%	\$0.00	.00%	\$0.00	\$0.00	.00%
2110 - Fica Gen	\$242.00	\$0.00	\$242.00	\$0.00	.00%	\$565.61	233.72%	\$0.00	(\$323.61)	(133.72%)
2140 - Retirement Gen	\$987.00	\$0.00	\$987.00	\$0.00	.00%	\$1,042.52	105.63%	\$0.00	(\$55.52)	(5.63%)
2160 - Group Insurance Gen	\$246.00	\$0.00	\$246.00	\$0.00	.00%	(\$0.02)	(.01%)	\$0.00	\$246.02	100.01%
2180 - Unemployment Compensation	\$28.00	\$0.00	\$28.00	\$0.00	.00%	\$16.46	58.79%	\$0.00	\$11.54	41.21%
21A0 - Workers Compensation Gen	\$12.00	\$0.00	\$12.00	\$0.00	.00%	\$6.77	56.42%	\$0.00	\$5.23	43.58%
21J0 - Other Staff Benefits Gen	\$1,160.00	\$0.00	\$1,160.00	\$0.00	.00%	(\$0.01)	.00%	\$0.00	\$1,160.01	100.00%
21L0 - Accrued Annual Leave Gen	\$0.00	\$0.00	\$0.00	(\$1,882.77)	.00%	(\$1,882.77)	.00%	\$0.00	\$1,882.77	.00%
TOTAL Expense	\$11,649.00	\$0.00	\$11,649.00	(\$1,882.77)	(16.16%)	\$7,248.56	62.22%	\$0.00	\$4,400.44	37.78%
Index: 0990Q7 - Surface Prof Cancer Cell Bio Sp	\$0.00	\$0.00	\$0.00	\$5,104.73	.00%	\$4,943.61	.00%	\$0.00	(\$4,943.61)	.00%
Index: 0990RE - Cristini Research Support - Surface										
1900 - Reserves	\$0.00	\$0.00	\$0.00	\$0.00	.00%	\$1,358.97	.00%	\$0.00	(\$1,358.97)	.00%
1903 - Change in Reserves	\$0.00	\$0.00	\$0.00	\$0.00	.00%	(\$1,358.97)	.00%	\$0.00	\$1,358.97	.00%

Viewing the detail - FGIBDST

File Edit Options Block Item Record Query Tools Help

Organization Budget Status Form FGIBDST 8.5 (BANP)

Chart: U
Fiscal Year: 16
Index: 0990Q7

☐ Query Specific Account
☒ Include Revenue Accounts

Commit Type: Both

Organization: 099H0 CRTC Development Office
Fund: 3U0003 HU Endowed Spending Education
Program: P3E311 HE TRU Surface Prof Cancer Cell Bio
Account:
Account Type:
Activity: 099H56 Endowed Professorship Molecular Mod
Location:

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
1011	R	Endowment Spending Distribution	12,192.00	3,097.66	0.00	9,094.34
1900	R	Reserves	0.00	4,943.61	0.00	-4,943.61
2005	L	Faculty Incentive	8,958.00	0.00	0.00	8,958.00
20SA	L	Salary Adjustments	0.00	0.00	0.00	0.00
2110	L	Fica Gen	618.00	0.00	0.00	618.00
2140	L	Retirement Gen	1,072.00	0.00	0.00	1,072.00
2160	L	Group Insurance Gen	868.00	0.00	0.00	868.00
2180	L	Unemployment Compensation Ge	26.00	0.00	0.00	26.00
21A0	L	Workers Compensation Gen	100.00	0.00	0.00	100.00
21J0	L	Other Staff Benefits Gen	318.00	0.00	0.00	318.00
49Z0	E	Other Research Costs Gen	230.00	0.00	0.00	230.00
80K0	E	Banner Tax	2.00	0.00	0.00	2.00
Net Total:			0.00	8,041.27	0.00	

Viewing the detail - FGIBDST

File Edit Options Block Item Record Query Tools Help

Budget Summary Information [FGIBSUM] Organization Encumbrances [FGIOENC] Transaction Detail Information [FGITRND] Format Display Preferences

Chart: Fiscal Year: 16 Index: 0990Q7

☐ Query Specific Account ☒ Include Revenue Accounts

Commit Type: Both

Organization: 099H0 CRTC Development Office
Fund: 3U0003 HU Endowed Spending Education
Program: P3E311 HE TRU Surface Prof Cancer Cell Bio
Account:
Account Type:
Activity: 099H56 Endowed Professorship Molecular Mod
Location:

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
1011	R	Endowment Spending Distribution	12,192.00	3,097.66	0.00	9,094.34
1900	R	Reserves	0.00	4,943.61	0.00	-4,943.61
2005	L	Faculty Incentive	8,958.00	0.00	0.00	8,958.00
20SA	L	Salary Adjustments	0.00	0.00	0.00	0.00
2110	L	Fica Gen	618.00	0.00	0.00	618.00
2140	L	Retirement Gen	1,072.00	0.00	0.00	1,072.00
2160	L	Group Insurance Gen	868.00	0.00	0.00	868.00
2180	L	Unemployment Compensation Ge	26.00	0.00	0.00	26.00
21A0	L	Workers Compensation Gen	100.00	0.00	0.00	100.00
21J0	L	Other Staff Benefits Gen	318.00	0.00	0.00	318.00
49Z0	E	Other Research Costs Gen	230.00	0.00	0.00	230.00
80K0	E	Banner Tax	2.00	0.00	0.00	2.00
Net Total:			0.00	8,041.27	0.00	

Viewing the detail - FGIBDST

Detail Transaction Activity Form FGITRND 8.4.0.3 (BANP)

COA	Fiscal Year	Index	Fund	Organization	Account	Program	Activity	Location	Period	Commit Type
U	16	0990Q7	3U0003	099H0	1011	P3E311	099H56			Both

Account	Organization	Program	Activity Date	Type	Document	De	Field	Amount	Increase (+) or Decrease (-)
1011	099H0	P3E311	22-SEP-2015	JEU	J0500548	609970Aug 31 2015 -Spendi	YTD	3,097.66	
1011	099H0	P3E311	28-APR-2015	BOX	L0000040	FY16 Original Budget	OBD	12,192.00	+

Viewing the detail - FGIBDST

Chart:	<input type="text" value="U"/>	Organization:	<input type="text" value="099H1"/>	CRTC Development Activities
Fiscal Year:	<input type="text" value="16"/>	Fund:	<input type="text" value="3U0081"/>	HU Endowed Spending Research
Index:	<input type="text" value="0991EA"/>	Program:	<input type="text" value="P3E359"/>	HE TRU Budke Chair Cancer Experimen
<input type="checkbox"/> Query Specific Account		Account:	<input type="text"/>	
<input checked="" type="checkbox"/> Include Revenue Accounts		Account Type:	<input type="text"/>	
Commit Type:	<input type="text" value="Both"/>	Activity:	<input type="text" value="099H54"/>	Maralyn S. Budke Endowed Chair Fund
		Location:	<input type="text"/>	

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
1011	R	Endowment Spending Distribution	56,045.00	14,239.29	0.00	41,805.71
10G0	R	Endowment Income Gen	0.00	48,137.95	0.00	-48,137.95
1900	R	Reserves	0.00	48,644.03	0.00	-48,644.03
2000	L	Faculty Salary Detail Gen	42,864.00	14,277.08	28,554.16	32.76
2110	L	Fica Gen	2,478.00	205.37	0.00	2,272.63
2140	L	Retirement Gen	5,817.00	1,984.51	0.00	3,832.49

Viewing the detail - FGIBDST

File Edit **Options** Block Item Record Query Tools Help

Budget Summary Information [FGIBSUM]
 Organization Encumbrances [FGIOENC]
 Transaction Detail Information [FGITRND]
 Format Display Preferences

Chart: ☐ ☐

Fiscal Year: 16

Index: 0991EA

☐ Query Specific Account
☒ Include Revenue Accounts

Commit Type: Both

Organization: 099H1 CRTC Development Activities
 Fund: 3U0081 HU Endowed Spending Research
 Program: P3E359 HE TRU Budke Chair Cancer Experimen
 Account:
 Account Type:
 Activity: 099H54 Maralyn S. Budke Endowed Chair Fund
 Location:

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
1011	R	Endowment Spending Distribution	56,045.00	14,239.29	0.00	41,805.71
10G0	R	Endowment Income Gen	0.00	48,137.95	0.00	-48,137.95

Viewing the detail - FGIBDST

Detail Transaction Activity Form FGITRND 8.4.0.3 (BANP)

COA	Fiscal Year	Index	Fund	Organization	Account	Program	Activity	Location	Period	Commit Type
U	16	0991EA	3U0081	099H1	10G0	P3E359	099H54			Both

Account	Organization	Program	Activity Date	Type	Document	Field	Amount	Increase (Decrease)
10G0	099H1	P3E359	03-NOV-2015	JIS	J0506119	Accrue Oct CC Endwd	YTD	48,137.95 +
10G0	099H1	P3E359	30-SEP-2015	JIS	J0501860	Rvrs Jul/Aug CC Endwd	YTD	-69,612.40 -
10G0	099H1	P3E359	02-SEP-2015	JIS	J0498618	Accrue Aug CC Endwd	YTD	34,806.20 +
10G0	099H1	P3E359	04-AUG-2015	JIS	J0495030	Accrue July CC Endwd	YTD	34,806.20 +

Other Indices and Methods



- Instructions on obtaining Corpus indices, how Banner index numbers relate to Foundation fund numbers, and how to find one when you have only the other are rarely needed, but included in your handout.
- We will briefly cover some of it here.
- For Endowed funds, the Corpus indices are listed next to their spending index on the Foundation Report, *Endowment Activity Report*

Foundation Reports

- The two Foundation Reports that are sent are:
 - **Endowment Activity Report**
 - Sent quarterly. (about 2 months after the quarter ends)
 - **Endowment Spending Distribution Report**
 - Sent annually. (usually near the beginning of March)
- These reports are emailed to Departments

Endowment Activity Report



UNIVERSITY OF NEW MEXICO FOUNDATION
CONSOLIDATED INVESTMENT FUND
ENDOWMENT PROGRAM - 6/30/2015
ENDOWMENT ACTIVITY REPORT

School of Medicine
Administered by the Dean's Office

Endowment Name	Purpose	UNMF Account	Principal Index	Spending Index	Fair Market Value 7/1/2014	Additions (Withdrawals)	Net Investment Earnings (Loss)	Spending Distribution	Fair Market Value 6/30/2015
Albert V. Vogel Endowed Lecture Series	Faculty Support	605000	043338	043096	15,123.01	0.00	(79.23)	0.00	15,043.78
Beth Hodgson Berkowitz Scholarship Fund	Scholarship	604360	914064	914045	173,787.98	0.00	(852.90)	(6,339.71)	166,595.37
Burton H. and Carmelita B. Bell Endowed Scholarship	Scholarship	638100	914119	914029	8,459.12	0.00	(41.71)	(303.18)	8,114.23
Carpenters' Educational Program	Program Support	658010	914096	043093	259,374.77	0.00	(1,278.63)	(9,296.27)	248,799.87
Clifford Oliver Memorial Scholarship in Cardiology	Scholarship	601550	914079	914036	17,535.72	0.00	(86.46)	(628.50)	16,820.76
Daniel E. Cordova Memorial Scholarship	Scholarship	678010	914095	914047	21,634.73	0.00	(106.62)	(775.41)	20,752.70
** Dean Uhl Memorial	Scholarship	630150	043313	043026	1,099,402.25	0.00	(5,419.63)	(39,403.76)	1,054,578.86
Diane J. Klepper, M.D. Matching Scholarship Fund	Scholarship	624250	914301	914295	0.00	583,906.95	2,986.05	(22,423.34)	564,469.66
Diane J. Klepper, M.D. Student Affairs Endowment	Program Support	610233	914321	914319	0.00	246,329.93	1,735.32	(9,093.95)	238,971.30
Diane J. Klepper, M.D. Student Affairs Endowment	Program Support	638310	914318	914319	290,813.15	0.00	(1,433.60)	(10,423.06)	278,956.49
Donald Caughran Endowed Memorial Scholarship for the School of Medicine	Scholarship	608030	914154	914155	89,888.35	0.00	(443.10)	(3,221.70)	86,223.55
Doris Barker School Endowment	Scholarship	678310	914065	914054	117,507.40	0.00	(579.24)	(4,211.59)	112,716.57
Dr. Alonzo Atencio Medical Scholarship	Scholarship	602880	914087	914046	77,080.37	0.00	(379.99)	(2,762.64)	73,937.74
Dr. and Mrs. Emil Amberg Memorial Scholarship Fund	Scholarship	638000	914104	914022	4,965.61	0.00	(24.45)	(177.97)	4,763.19
Dr. C. Pardue and Marjorie Bunch Family Scholarship	Scholarship	610226	914299	914300	1,464.50	52,625.00	136.55	(1,987.90)	52,238.15
Dr. Eric Anthony Baca Endowed Memorial Scholarship	Scholarship	604930	043335	043167	9,277.89	0.00	(48.62)	0.00	9,229.27
Dr. Eric P. Hausner Memorial	Scholarship	638020	914076	914024	48,767.85	0.00	(240.41)	(1,747.89)	46,779.55
Dr. J. R. Van Atta Memorial Scholarship Fund	Scholarship	638040	914075	914025	39,509.19	0.00	(194.75)	(1,416.05)	37,898.39
Dr. Joseph V. Scaletti Memorial Lecture Fund	Program Support	610020	043466	043467	36,879.61	5,000.00	(146.58)	(1,506.39)	40,226.64
Dr. Michael R. Spence Endowed Scholarship	Scholarship	610112	914266	914267	32,274.91	1,000.00	(152.04)	(1,193.69)	31,929.18

**Your endowment is shared with other schools/colleges or programs.

Endowment Spending Distribution Report



UNIVERSITY OF NEW MEXICO FOUNDATION
ENDOWMENT SPENDING DISTRIBUTION FOR
FY 2015

Page 1

School of Medicine
Administered by the Dean's Office

Endowment Name	Purpose	UNMF Account	Principal Index	Spending Index	FY 2014 Spending Distribution	FY 2015 Spending Distribution	Donor Required Adjustments	Net Spending Distribution	Donor Required Spending Restrictions
Albert V. Vogel Endowed Lecture Series	Faculty Support	605000	043338	043096	0.00	551.68	(551.68)	0.00	No spending until principal reaches \$50,000
Beth Hodgson Berkowitz Scholarship Fund	Scholarship	604360	914064	914045	6,035.78	6,339.71	0.00	6,339.71	No spending if underwater
Burton H. and Carmelita B. Bell Endowed Scholarship	Scholarship	638100	914119	914029	288.82	303.18	0.00	303.18	
Carpenters' Educational Program	Program Support	658010	914096	043093	8,855.88	9,296.27	0.00	9,296.27	
Clifford Oliver Memorial Scholarship in Cardiology	Scholarship	601550	914079	914036	598.72	628.50	0.00	628.50	
Daniel E. Cordova Memorial Scholarship	Scholarship	678010	914095	914047	738.68	775.41	0.00	775.41	
Dean Uhl Memorial	Scholarship	630150	043313	043026	33,537.08	35,403.76	0.00	35,403.76	**Split Distribution
Diane J. Klepper Endowed Scholarship Fund	Scholarship	610233	914294	914295	0.00	9,093.95	(9,093.95)	0.00	No spending until principal reaches \$1,000,000
Diane J. Klepper, M.D. Matching Scholarship Fund	Scholarship	624250	914301	914295	0.00	22,423.34	0.00	22,423.34	
Diane Klepper, MD Endowed Scholarship Fund	Scholarship	638310	914302	914295	(6,683.73)	10,423.06	0.00	10,423.06	
Donald Caughran Endowed Memorial Scholarship for the School of Medicine	Scholarship	608030	914154	914155	3,069.07	3,221.70	0.00	3,221.70	
Doris Barker School Endowment	Scholarship	678310	914065	914054	4,012.08	4,211.59	0.00	4,211.59	
Dr. Alonzo Atencio Medical Scholarship	Scholarship	602880	914087	914046	2,631.77	2,762.64	0.00	2,762.64	
Dr. and Mrs. Emil Amberg Memorial Scholarship Fund	Scholarship	638000	914104	914022	169.54	177.97	0.00	177.97	
Dr. C. Pardue and Marjorie Bunch Family Scholarship	Scholarship	610226	914299	914300	0.00	1,987.90	0.00	1,987.90	
Dr. Eric Anthony Baca Endowed Memorial Scholarship	Scholarship	604930	043335	043167	0.00	338.45	(338.45)	0.00	No spending until principal reaches \$15,000
Dr. Eric Hauser Memorial	Scholarship	638020	914076	914024	1,665.09	1,747.89	0.00	1,747.89	
Dr. J. R. Van Atta Memorial Scholarship Fund	Scholarship	638040	914075	914025	1,348.97	1,416.05	0.00	1,416.05	

**Your endowment is shared with other schools/colleges or programs, each participant's share is reflected by the amount shown.

If you need additional information, please e-mail Kenny Stansbury at kenny.stansbury@unmfund.org.

Identifying Corpus Fund from Banner

- Recommended:
 - Find corpus indices on the Foundation Reports
- You can find corpus indices in Banner. You need:
 - Corresponding Spending index

Identifying Corpus Funds

Spending Index	Use Banner Form	To Get Index Program	Use Banner Form/remove "P"	Put in fund field	To get Corpus Amount in A0CC – Claim on Cash
0990DY	FGIBDST or FTMACCI	P3E024	FGITBAL/3E024	Fund/3E024	\$70,850.39
914036	FGIBDST or FTMACCI	P3E044	FGITBAL/3E044	Fund/3E044	\$15,838.09

Identifying Corpus Funds

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: 3U0000 HU Endowed Spending Education

Program: P3E074 HE TRU Calas Endowed Fund

Account:

Account Type:

Activity: 099QAI 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	

Identifying Corpus Funds

[illegible]

Identifying Corpus Funds

Spending Index	Use Banner Form	Index Program	Use Banner Form	Put in fund field	Corpus Amount is in:
043167	FGIBDST or FTMACCI	P3E102	FGITBAL	3E102	AOCC – Claim on Cash

Identifying Corpus Indices

- Go to FTMACCI
- Put the fund number for the Corpus in the Fund area
- Next Block
- The Corpus index will be displayed

Identifying Corpus Indices

Account Index Code Maintenance Form FTMACCI 8.0 (BANP)

Chart of Accounts:	<input type="text" value="U"/> ▼	<input checked="" type="checkbox"/> Active Status	Last Activity Date:	<input type="text" value="17-JUN-2004"/>	
Account Index:	<input type="text" value="099676"/> ▼	Account Index Title:	<input type="text" value="060393-CALAS ENDOWED -"/>		
Effective Date:	<input type="text" value="01-JUL-1950"/>	Termination Date:	<input type="text"/>	Next Change Date:	<input type="text"/>

Accounting Distribution

Fund:	<input type="text" value="3E074"/> ▼	HE TRU Calas Endowed Fund	<input type="checkbox"/>
Organization:	<input type="text" value="099H0"/> ▼	CRTC Development Office	<input type="checkbox"/>
Account:	<input type="text"/> ▼		<input checked="" type="checkbox"/>
Program:	<input type="text" value="P504"/> ▼	Endowment Programs	<input type="checkbox"/>
Activity:	<input type="text" value="GNACTV"/> ▼	General Activity	<input type="checkbox"/>
Location:	<input type="text"/> ▼		<input type="checkbox"/>

Identifying Donor Intent

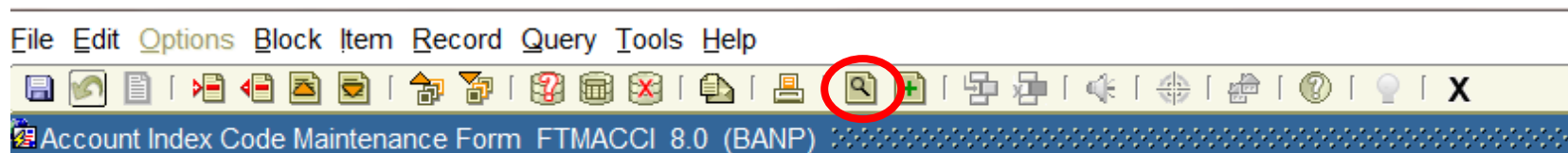


Chart of Accounts:

U ▼

☒ Active Status

Account Index:

043096 ▼

Account Index Title:

Effective Date:

17-NOV-2015

Termination Date:

Accounting Distribution

Fund:

▼

Identifying Donor Intent

File Edit View Favorites Tools Help

X Convert Select

Suggested Sites Citrix Access Gateway Help Desk HSLIC UNMH Intranet MyUNM Cisco AnyConnect Help - IT Self Service

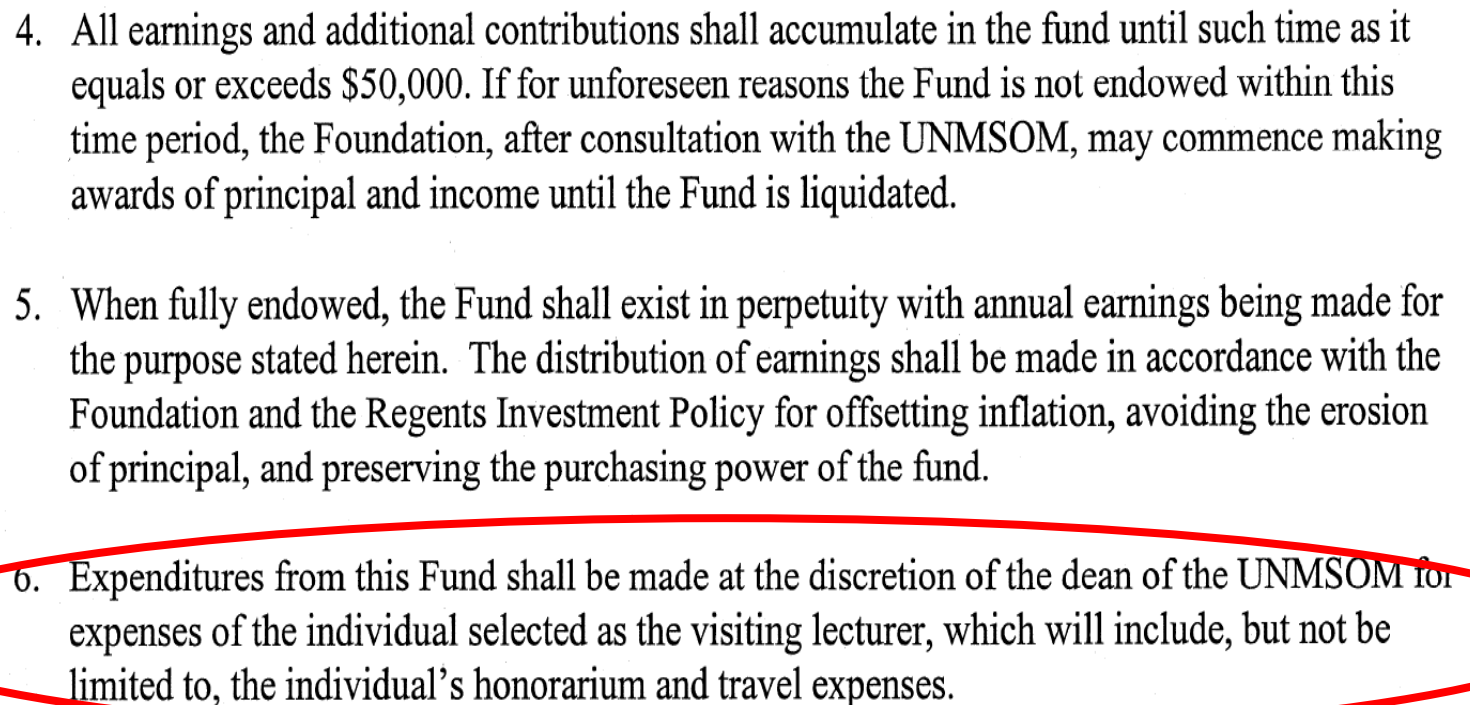
File Edit View Options Help

Query Results for Application 'B-F-INDEX'

Document 1 - 2 of 2

	INDEX CODE	INDEX DESCRIPTION	DOCUMENT TYPE	FUND CODE	ORG CODE	PROGRAM
<input type="checkbox"/>	03096	470077-TRUE ENDOWMENT-GENERAL ACTIV	FUND ESTABLISHMENT	3U0003	043D0	P3E105
<input type="checkbox"/>	043096	470077-TRUE ENDOWMENT-GENERAL ACTIV	SIGNATURE AUTHORIZATION	3U0003	043D0	P3E105

Identifying Donor Intent

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4. All earnings and additional contributions shall accumulate in the fund until such time as it equals or exceeds \$50,000. If for unforeseen reasons the Fund is not endowed within this time period, the Foundation, after consultation with the UNMSOM, may commence making awards of principal and income until the Fund is liquidated.
 5. When fully endowed, the Fund shall exist in perpetuity with annual earnings being made for the purpose stated herein. The distribution of earnings shall be made in accordance with the Foundation and the Regents Investment Policy for offsetting inflation, avoiding the erosion of principal, and preserving the purchasing power of the fund.
 6. Expenditures from this Fund shall be made at the discretion of the dean of the UNMSOM for expenses of the individual selected as the visiting lecturer, which will include, but not be limited to, the individual's honorarium and travel expenses.

Scenario:

It has been a busy, hectic week.

Your manager comes in Friday morning and says, “We need to get that broken machine in research fixed, and the cost is going to be \$250,000. Please get a PO out today.” She tosses a bunch of documents on your desk related to the expense.

Your manager adds, “use either the Jack Memorial Fund or the Jill Non-endowed fund for this expense. Pick the best one; just make SURE you don’t overspend the one you pick!”

“I have meetings today, and will see you Monday. Let me know then which you used, and why.”

Which to Choose in November?

Endowed Jack Jingle Memorial Fund

- Endowment Spending Distribution Report – FY15
 - \$300,000 in 2015, 290,000 in 2014
 - Balance on Nov 1, 2015 in “1011- Endowment Spending Distribution Account” seen in FGIBDST is \$80,000
 - Ignore retained earnings amounts for this exercise. (1900, 1901, 1903)
 - No current year spending in FGIBDST

Jill Jingle Non-endowed Fund (Run Nov 1, 2015)

- Non Endowed “1000 Gifts General” total for FY 2016, so far in FGIBDST and matching on FOROLDS (YTD Nov) MyReport, run same day
 - 17 gifts ranging from \$500 to \$25,000, totaling \$120,000
 - No current year spending in FGIBDST
 - Ignore retained earnings amounts for this exercise. (1900, 1901, 1903)

Which to Choose in November?

Endowed Jack Jingle Memorial Fund

- Endowment Spending Distribution Report – FY15
 - \$300,000 in 2015, 290,000 in 2014
 - Balance on Nov 1, 2015 in “1011- Endowment Spending Distribution Account” seen in FGIBDST is \$80,000

What Other info may you want?

- For what does the Fund Establishment form say the funds can be used? (anything useful to the department)
- What is the Budget? (FGIBDST indicates the budget is \$300,000)
- How many quarters of Spending Distribution have been distributed? (One; In September for \$80,000. $\$80 \times 4 = \$320K$)
- Ignore any amounts in 10G0-Endowment Income General

Which to Choose in November?

- Jill Jingle Non-endowed Fund (Run Nov 1, 2015)
 - Non Endowed “1000 Gifts General” total for FY 2016, so far in FGIBDST and matching on FOROLDH (YTD Oct) MyReport, run same day
 - 17 gifts ranging from \$500 to \$25,000, totaling \$120,000

What Other info may you want?

- For what does the Fund Establishment form say the funds can be used? (anything useful to the department)
- What is the Budget? (FGIBDST indicate 2016 budget is \$230,000. Last year budget was \$250,000)

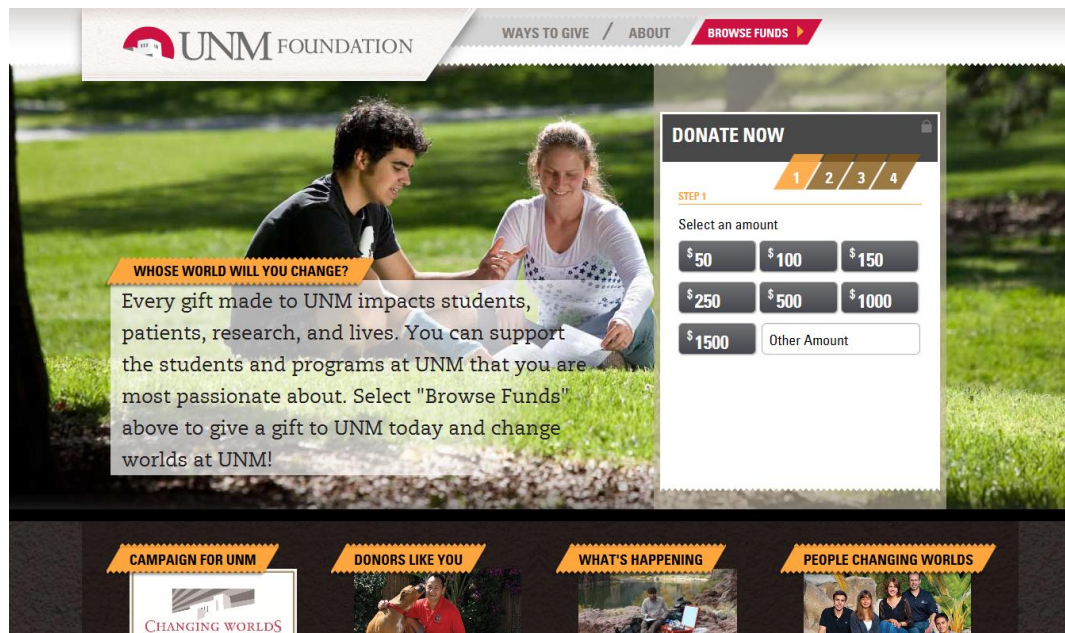
Which to Choose in November? Why?

Endowed Jack Jingle Memorial Fund

Jill Jingle Non-endowed Fund

Additional Information?

- Foundation website is at <https://www.unmfund.org/>



- Your LEARN Endowment handout has 9 appendices

You Should Now Know

- The difference between Endowed and Non Endowed gifts
- The difference between gifts and Contracts or Grants
- What MyReport to run to find your Endowed Spending Indices
- What MyReport to run to find your Non-endowed Spending Indices
- Foundation Reports:
 - What they send
 - How often they send it
 - What information it gives

What are Your Questions?

