

UAP 7000 Policy Overview
July 31, 2019

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](#)

<http://budgetoffice.unm.edu/categorization-of-reserves/index.html>



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

FY18 Ending Reserves:

+ FY19 Revenues

+/- FY19 Transfers/Allocations

– FY19 Expenses

= FY19 Ending Reserves

- Ending Reserves for FY19 = Beginning Reserves for FY20



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

<https://budgetoffice.unm.edu/assets/documents/uap/carcategorydefinitions.pdf>

Note: There are some Categories not used by SOM and HSC



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.
 - I.E. Reserves should not be used for expenses that you have already budgeted for
- Departments are responsible to maintain backup documentation in case it is requested from the Chancellor, College, or auditors



Purchase Order Review

- POs reduce Fund Reserve
- A PO is only a commitment if the balance of the PO will be paid in FY20 (considered a Contract, which is categorized as Committed)
- 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
- If the PO should have been cancelled in FY19, delete the PO from the Roll Forward to FY20 by adjusting it to zero
 - Additionally you should delete the PO in Banner also.

Getting Started

➤ Need Access to:

➤ MyUNM:

- LoboWeb

➤ Banner

- Department General Inquiry
- Department Budget Developer
 - FGIBDST

➤ E-Print (Note: One Day Lag)

- FZRFBDR - Deficit Reduction Rpt
- FZRFBDT - Reserve Detail Rpt
- FZRFBST - Reserve Summary Rpt

➤ MyReports

- FORUBSS

Unrestricted Balances and Savings Summary for UAP 7000

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

The screenshot shows the LoboWeb (Employees) portal. At the top, there's a navigation bar with icons for home, shopping cart, help, and UNM logo, along with a search bar. Below the navigation bar, there's a header image of a tree. The main content area is divided into several sections:

- LoboWeb (Employees)**: A section with a red paw print icon. It contains a description: "LoboWeb is the place for employees to view/update personal information, benefits and deductions, pay information, tax forms and more." Below this is a red button labeled "ENTER LOBOWEB".
- Quick links:**: A section with links to "Leave Balances", "Pay Information", "Benefits", "Finance", "Bursar Account", and "Retirement Manager".
- Reporting**: A section with links to "E-Print", "Enterprise Metrics Reporting (EMR)", "HR Reports", and "MyReports".
- Banner Resources**: A section with links to "Banner Authorization Requests", "Report a Duplicate Person/Non-person", "Search Class Schedule", "Search Course Catalog", "Electronic Forms", and "Purchasing Department Website".
- Space Management**: A section with links to "FAMIS Portal", "Space Management Website", and "Contacts: space@unm.edu or 277-3800".

Annotations (arrows) point from the text on the left to specific elements in the screenshot:

- An arrow points from "LoboWeb" under "MyUNM" to the "ENTER LOBOWEB" button.
- An arrow points from "Banner" to the "Banner Resources" section.
- An arrow points from "E-Print" to the "E-Print" link in the Reporting section.
- An arrow points from "MyReports" to the "MyReports" link in the Reporting section.

At the bottom of the screenshot, there's a "Whats New in HR" section with a green checkmark icon. It contains three articles:

- FLSA is On the Way**: A link to a news item dated Wed, 27 Jul 16 08:00:00 -0600. The text states: "In our May 2016 Newsletter we informed you that the Department of Labor released their final rule on increasing the salary threshold for white-collar exemptions from \$455 to \$913 for a 40-hour workweek. UNM must be in compliance with the new rule effective December 1, 2016."
- Policy Changes - Summer 2016**: A link to a news item dated Wed, 27 Jul 16 08:00:00 -0600. The text states: "Minor changes to five University Administrative Policies (UAP) have been made. Please read the full article to learn more."
- Benefits Tip Corner - 24/7 Nurse Advice**: A link to a news item dated Wed, 27 Jul 16 08:00:00 -0600.



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

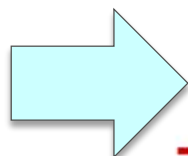
Initiate a journal voucher of budget and/or actual activity.

Budget Planner Menu

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

Categorization of Reserves

Categorize Current Unrestricted Reserves according to UAP 7000






























Initiate CAR System

- Chart of Accounts “U”
- Budget ID “BUD20”
- Budget Phase “CAR20”
- Enter Org Level Five or Six
- Submit

The screenshot displays the 'Finance' tab of a system interface. Below the navigation tabs, there is a search bar with a 'Go' button. The main section is titled 'Reserves Categorization'. The form contains several input fields: 'Chart of Accounts' with the value 'U', 'Budget ID' with the value 'BUD20', 'Budget Phase' with the value 'CAR20', and 'Organization' with the value '773A'. A 'Submit' button is located at the bottom of the form.

Student	Employee	Payment	Finance
Search <input type="text"/> <input type="button" value="Go"/>			
<h2>Reserves Categorization</h2>			
<hr/>			
Chart of Accounts		U	
Budget ID		BUD20	Budget Phase
		CAR20	<input type="button" value="Budget"/>
Organization		773A	
<input type="button" value="Submit"/>			

fin_banp - Finance Banner - Production (banp)

	Report	Description	Latest Date
   	FZRFBDOR	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](#)

FZRFBDOR ▼

MyReports

myreports.unm.edu



- ▼ 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
 - FNRCCCLK - PCard Lookup
 - FNRECDs - Effort Certification Detail and Summary Report
 - FNRECRt - Effort Certification Status Report
 - FNRFAIC - Fixed Asset Inventory Control
 - FNRGSLB - Grant Salary Labor Benefits Encumbrance 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/Indicies
 - FORBCRA - Main and Branch FYE - Actuals and Detail
 - FORDCBL - UAP7000 Deficit Compliance and Balance Reports
 - FORFAPI - FA Generated ByPI
 - FOROLDs - Operating Ledger Detail and Summary
 - FORSABL - Summary of Account Balances in Operating Ledger
 - FORSALP - Salary Projections Dashboard For Executives
 - FORUBSS - Unrestricted Balances and Saving Summary for UAP 7000**
 - FRGGR90 Closeout Workflow CG Funds Ending
 - FRRCGES - Contract and Grant Ledger Executive Summary



FORUBSS - Unrestricted Balances and Saving Summary for UAP 7000

Organization Code:

*483

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.

'483B'

Data Entry Level Fund:

(leave blank for all funds)

Calendar Month/Year:

JUN



2019



Select type of display output Use PDF for printing.

☐ PDF☐ HTML☒ Excel 07

Version 1.1

Unrestricted Balances and Saving Summary for UAP 7000

Organization: 483B - HSLIC Administration

Fund: All Unrestricted Funds

FYTD as of month end Jun 2019

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'.

MyReports

myreports.unm.edu

▼ Finance

▶ My Content

▶ Shared Content

▼ F All Campus Reports

HTML FARUNAG - Unrestricted Aging by Department Main

HTML FBRBAVL - Budget Availability Detail and Summary

HTML FGRGLDS - General Ledger Detail and Summary

HTML FGRSABL - Summary of Account Balances in General Ledger

HTML FNRCLK - PCard Lookup

HTML FNRECDs - Effort Certification Detail and Summary Report

HTML FNRECRt - Effort Certification Status Report

HTML FNRFAIC - Fixed Asset Inventory Control

HTML FNRGSLB - Grant Salary Labor Benefits Encumbrance Report

HTML FNRIFOP - Hierarchies and Index Lookup

HTML FNRLDST - Labor Distribution Report

HTML FNRMBTA - Main and Branch Transfers Allocation

HTML FNRNSFL - NSF Salary Limits

HTML FNRPCRD - PCard Transaction Report

HTML FNRRCAT - UAP7000 Reserve Categorization

HTML FNRSLBE - Salary Labor Benefits and Encumbrance Report



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

2020

No Grouping

Select type of display output



☐ PDF



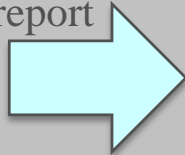
☐ HTML



☒ Excel 07



Three different ways
to look at the report



FNRRCAT

Report Type Sample Display Options

FNRRCAT - Reserve Categorization Department Summary Report							
For Fiscal Year 2020							
	Banner	Banner	Banner	Net	Department	Department	Net
	Carry	Adjusted	Adjusted	Available	Commitments	Dedications	Discretionary
	Forward	Committed	Dedicated	Reserve			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 2020					
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					



MyReports

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 - FARUNAG - Unrestricted Aging by Department Main
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 - FNRCCCLK - PCard Lookup
 - FNRECDS - Effort Certification Detail and Summary Report
 - FNRECRT - Effort Certification Status Report
 - FNRFAIC - Fixed Asset Inventory Control
 - FNRGSLB - Grant Salary Labor Benefits Encumbrance Report
 - FNRIFOP - Hierarchies and Index Lookup
 - FNRLDST - Labor Distribution Report
 - FNRMFTA - Main and Branch Transfers Allocation
 - FNRNSFL - NSF Salary Limits
 - FNRPCRD - PCard Transaction Report
 - FNRRCAT - UAP7000 Reserve Categorization
 - FNRSLE - Salary Labor Benefits and Encumbrance Report
 - FNRVEND - Vendor lookup by Banner ID
 - FORBAUF - Budget Availability for Unrestricted Funds/Indicies
 - FORBCRA - Main and Branch FYE - Actuals and Detail
 - FORDCBL - UAP7000 Deficit Compliance and Balance Reports**
 - FORFAPI - FA Generated ByPI
 - FOROLDS - Operating Ledger Detail and Summary



FORDCBL - UAP 7000 Deficit Compliance and Balance Reports

Report by: Organization Level: Level 5 Value: 014A Find Values

014A VP Health Sciences Office

Report Type: Detail Group by: Organization Report Option: All Balances

Select type of display output Use PDF for printing.

☐ PDF ☒ Excel 07
☐ HTML ☐ HTML Active Report

Fund:

Org: '014A'

Index:

Month: July Fiscal Year: 2020

Version 1.2

Different ways to look at the report

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 Thursday, August 1st**
- **SOM Department Deadline (due to Marianne)**
 - Friday, August 16th
- **Colleges/Units Deadline**
 - Friday, August 23th
- **Administration Deadline**
 - Friday, August 30st



Categorization of Reserves Lab Sessions

HSLIC Computer Lab – Room 226

- **Friday, August 2nd 1:00 pm - 4:00 pm**
- **Tuesday, August 6th 9:00 am - 12:00 pm**
- **Wednesday, August 14th 1:00 pm - 3:00 pm**



Contact Information

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FY20 CATEGORIZATION OF FUND RESERVES (CAR)

FISCAL YEAR 2020

(BALANCES AS OF JUNE 30, 2019 THAT POST TO BEGINNING FY20)

WHAT WILL WE COVER TODAY

- FY20 School of Medicine 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 19 Beginning Fund Reserve
\$36,633,100

FY19 Net Gain

\$3,716,213

FY20 Fund Reserve

\$40,349,313

What is in the Department Folders

- Unrestricted Balances by Index as of June 30, 2019
- School of Medicine Checklist
- FY20 FNRRCAT – Reserve Categorization Department Summary Report
- Report FORDCBL – Unrestricted Balance Detail – Deficits only
- June 2019 Department Report of Allocations
- Category and Category Type Definitions

Department Report of Allocations – from the Dean

➤ For each of the Department Allocations from the Dean, please categorize as:

Category – Dedicated

Category Type – ZZ – Other

Comments – Balance remaining in the Dean's Allocation # and name of Allocation.

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 (If there is an amount on the FY20 FNRRCAT (Dept Summary Report) in the Dedicated Column, that means that in FY19, you categorized future years)
- 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

STEP 1: ADDRESS PO'S THAT ARE COMMITMENTS

FORURBH - UNRESTRICTED BALANCES BY INDEX - JUNE 2019

Index	Index Title	Org	Prog	Activity	Reserves	Revenues	Transfers	Expenditures	Net Balance	Commitments	Balance Available
3U0032 - HU UNMMG Purchased Services											
0XXXXX	Description of Index	1234	P222	xxxxxx	.00	655,240.65	.00	655,240.65	.00	.00	.00
0XXXXX	Description of Index	1234	P222	xxxxxx	505,248.07	-3,606,097.99	-119,228.64	-515.40	-3,219,563.16	.00	-3,219,563.16
0XXXXX	Description of Index	1234	P222	xxxxxx	.00	42,014.99	.00	42,014.99	.00	14,773.79	-14,773.79
0XXXXX	Description of Index	1234	P222	xxxxxx	.00	24,702.92	.00	24,702.92	.00	6,190.65	-6,190.65
0XXXXX	Description of Index	1234	P222	xxxxxx	.00	18,112.98	.00	18,112.98	.00	8,999.36	-8,999.36
0XXXXX	Description of Index	1234	P222	xxxxxx	.00	-823,276.00	823,276.00	.00	.00	.00	.00
0XXXXX	Description of Index	1234	P222	xxxxxx	.00	103,536.46	.00	103,536.46	.00	2,753.37	-2,753.37
0XXXXX	Description of Index	1234	P222	xxxxxx	10,490.00	150,000.00	.00	157,839.45	2,650.55	2,736.00	-85.45
0XXXXX	Description of Index	1234	P222	xxxxxx	-218,172.00	218,172.00	.00	.00	.00	.00	.00
0XXXXX	Description of Index	1234	P171	xxxxxx	-3,988,748.75	534,833.60	.00	.00	-3,453,915.15	.00	-3,453,915.15
0XXXXX	Description of Index	1234	P222	xxxxxx	.00	1,171.60	.00	1,171.60	.00	250.00	-250.00
0XXXXX	Description of Index	1234	P222	xxxxxx	54,079.23	-764,121.71	1,144,000.00	362,558.63	71,398.89	.00	71,398.89
0XXXXX	Description of Index	1234	P222	xxxxxx	.00	5,890,381.00	-5,890,381.00	.00	.00	.00	.00
0XXXXX	Description of Index	1234	P222	xxxxxx	.00	369,204.96	.00	369,204.96	.00	.00	.00
0XXXXX	Description of Index	1234	P222	xxxxxx	1,686.78	.00	-2,724.16	-1,037.38	.00	.00	.00
*TOTAL 3U0032 - HU UNMMG Purchased Services					-3,635,416.67	3,409,616.31	-2,731,992.49	2,815,020.89	-6,363,527.62	36,608.17	-6,400,135.79

These PO's are the same PO's that are listed in the CAR system under the Column: "PER BANNER" - "COMMITTED"

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** Department Forms

Search Go

Reserves Categorization Summary

Budget ID BUD20 **Budget Phase** CAR20 **Fiscal Year** 20 **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 07/01/2019	Per Banner Committed	Dedicated	Banner Adjusted Committed	Dedicated	Avail Res	Per Department Committed	Dedicated	Remaining Reserve
5 043A - School of Medicine Deans Office													
6 043B - School of Medicine Finance													
6	043404		SOM Faculty Recognition	P3N019	1,971.06	.00	.00	.00	.00	1,971.06	.00	.00	1,971.06
6	043517		SOM - Dean's Discretionary	P3N351	404,684.26	.00	.00	.00	.00	404,684.26	.00	.00	404,684.26
6	043581		DEAN'S OFFICE/ 3rd Yr Std Scholar	P3N351	.00	.00	.00	.00	.00	.00	.00	.00	.00
6	Subtotals for 043B				406,655.32	.00	.00	.00	.00	406,655.32	.00	.00	406,655.32
6 043D - School of Medicine Development													
7 043D1 - SOM Dev Khatali Alumni													
7	043431	246520-0496	KHATALI Club Gen Activi	P3N013	130,284.63	375.15	.00	375.15	.00	129,909.48	.00	.00	129,909.48
7	043497	202398	Sandia Ortho Society Golf	P3N327	.00	.00	.00	.00	.00	.00	.00	.00	.00
7	Subtotals for 043D1				130,284.63	375.15	.00	375.15	.00	129,909.48	.00	.00	129,909.48
7 043D2 - SOM Dev Admin Operations													
7	043547		SOM Deans Discret-Advcmnt & Alumni	P3N351	.00	.00	.00	.00	.00	.00	.00	.00	.00
7	Subtotals for 043D2				.00	.00	.00	.00	.00	.00	.00	.00	.00
7 043D4 - SOM Dev La Tierra Segrada													
7	043433	246156-1241	La Tierra Sagrada GNACT	P3N015	102,509.55	.00	.00	.00	.00	102,509.55	.00	.00	102,509.55
7	043583	203077	LTSS Physical Therapy Sch	P3N641	16,329.77	.00	.00	.00	.00	16,329.77	.00	.00	16,329.77

STEP 2: ADDRESS DEFICITS IN FUNDS (REQUIRED) AND/OR INDICES

FORURBH - UNRESTRICTED BALANCES BY INDEX - JUNE 2019

Index	Index Title	Org	Prog	Activity	Reserves	Revenues	Transfers	Expenditures	Net Balance	Commitments	Balance Available
3U0032 - HU UNMMG Purchased Services											
0XXXXX	Description of Index	XXXX	P222	XXXXX	.00	655,240.65	.00	655,240.65	.00	.00	.00
0XXXXX	Description of Index	XXXX	P222	XXXXX	505,248.07	-3,606,097.99	-119,228.64	-515.40	-3,219,563.16	.00	-3,219,563.16
0XXXXX	Description of Index	XXXX	P222	XXXXX	10,490.00	150,000.00	.00	157,839.45	2,650.55	2,736.00	-85.45
0XXXXX	Description of Index	XXXX	P171	XXXXX	-3,988,748.75	534,833.60	.00	.00	-3,453,915.15	.00	-3,453,915.15
0XXXXX	Description of Index	XXXX	P222	XXXXX	54,079.23	-764,121.71	1,144,000.00	362,558.63	71,398.89	.00	71,398.89
0XXXXX	Description of Index	XXXX	P222	XXXXX	-12.37	235,913.68	.00	.00	235,901.31	.00	235,901.31
*TOTAL 3U0032 - HU UNMMG Purchased Services					-3,418,943.82	-2,794,231.77	1,024,771.36	1,175,123.33	-6,363,527.56	2,736.00	-6,366,263.56
3U0044 - HU I and G											
0XXXXX	Description of Index	XXXX	P101	GNACTV	-5,128.87	649.40	.00	.00	-4,479.47	.00	-4,479.47
0XXXXX	Description of Index	XXXX	P101	GNACTV	.00	1,383,004.66	.00	1,377,500.00	5,504.66	.00	5,504.66
0XXXXX	Description of Index	XXXX	P111	GNACTV	4.95	693,970.36	.00	693,975.32	-.01	.00	-.01
*TOTAL 3U0044 - HU I and G					-5,123.92	2,077,624.42	.00	2,071,475.32	1,025.18	.00	1,025.18



STEP 2: ADDRESS DEFICITS IN FUNDS (REQUIRED) AND/OR INDICES

FORURBH - UNRESTRICTED BALANCES BY INDEX - JUNE 2019

- **SOM POLICY REGARDING DEFICIT BALANCES:** In the CAR System ONLY, the department will need to use the POSITIVE balances in all of the Indices to cover the Indices with a DEFICIT balance.
- For those Departments that have an OVERALL DEFICIT, the ONLY Category that will be used is DEDICATED. The ONLY Category Type will be DR1-Deficit Reduction, Another Funding Source, DR2 - Deficit Reduction, Reduce Current Year Budget and/or EX - Apply to Existing Deficit in Another Index.
- For those Departments that have deficits, once the deficit balances are “covered” by the Positive balances, then the remainder of the positive balances can be categorized.
- These two scenarios above are the ONLY time that Endowed/Non-Endowed, I&G, and Hospital Funds can be used with Category Types DR1, DR2 and EX. All Other Funds should be used first to cover the deficit, then these funds.
- The Category DR-2 should be used after all of the positive balances have been exhausted.

HOW TO CATEGORIZE DEFICIT BALANCES

CATEGORY

DEDICATED

CATEGORY TYPE

EX: APPLY TO EXISTING DEFICIT
– INDEX XXXXX

AND / OR

DRI: DEFICIT REDUCTION –
ANOTHER FUNDING SOURCE –
INDEX

AND / OR

DR2: DEFICIT
REDUCTION/REDUCE CURRENT
YEAR BUDGET

REASON

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

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

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

STEP 3: CATEGORIZE I&G FUND 3U0044

FORURBH - UNRESTRICTED BALANCES BY INDEX - JUNE 2019

Index	Index Title	Org	Prog	Activity	Reserves	Revenues	Transfers	Expenditures	Net Balance	Commitments	Balance Available
3U0044 - HU I and G											
0XXXXX	Description of Index	XXXX	P101	GNACTV	-5,128.87	649.40	.00	.00	-4,479.47	.00	-4,479.47
0XXXXX	Description of Index	XXXX	P111	GNACTV	.31	555,690.55	.00	555,690.86	.00	.00	.00
0XXXXX	Description of Index	XXXX	P101	GNACTV	.00	1,383,004.66	.00	1,377,500.00	5,504.66	.00	5,504.66
0XXXXX	Description of Index	XXXX	P111	GNACTV	4.95	693,970.36	.00	693,975.32	-.01	.00	-.01
*TOTAL 3U0044 - HU I and G					-5,123.61	2,633,314.97	.00	2,627,166.18	1,025.18	.00	1,025.18

POSITIVE BALANCE IN
FUND –
COMMITTED – ST
APPROPRIATIONS

Index	Index Title	Org	Prog	Activity	Reserves	Revenues	Transfers	Expenditures	Net Balance	Commitments	Balance Available
3U0044 - HU I and G											
0XXXXX	Description of Index	XXXX	P101	GNACTV	-5,128.87	649.40	.00	.00	-4,479.47	.00	-4,479.47
0XXXXX	Description of Index	XXXX	P111	GNACTV	.31	555,690.55	.00	555,690.86	.00	.00	.00
0XXXXX	Description of Index	XXXX	P091	GNACTV	-7,800.00	153,083.53	-153,083.53	.00	-7,800.00	.00	-7,800.00
0XXXXX	Description of Index	XXXX	P101	GNACTV	-15,000.00	1,383,004.66	.00	1,377,500.00	-9,495.34	.00	-9,495.34
0XXXXX	Description of Index	XXXX	P111	GNACTV	4.95	693,970.36	.00	693,975.32	-.01	.00	-.01
*TOTAL 3U0044 - HU I and G					-27,923.61	2,786,398.50	-153,083.53	2,627,166.18	-21,774.82	.00	-21,774.82

NEGATIVE BALANCE IN
FUND –
DEDICATED – DR2 –
DEFICIT REDUCTION
REDUCE CURRENT YR
BUDGET

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

STEP 4: CATEGORIZE ENDOWED/NON ENDOWED FUNDS

FORURBH - UNRESTRICTED BALANCES BY INDEX - JUNE 2019

Index	Index Title	Org	Prog	Activity	Reserves	Revenues	Transfers	Expenditures	Net Balance	Commitments	Balance Available
3U0002 - HU Non Endowed Spending Education											
XXXXXX	Description of Index	XXXXX	P3N432	GNACTV	1,370.00	.00	.00	.00	1,370.00	.00	1,370.00
XXXXXX	Description of Index	XXXXX	P3N451	GNACTV	23,236.81	5,950.00	.00	23,335.19	5,851.62	.00	5,851.62
XXXXXX	Description of Index	XXXXX	P3N019	GNACTV	4,639.96	5,500.00	.00	8,168.90	1,971.06	.00	1,971.06
XXXXXX	Description of Index	XXXXX	P3N013	GNACTV	119,523.52	56,026.96	.00	45,265.85	130,284.63	375.15	129,909.48
XXXXXX	Description of Index	XXXXX	P3N015	GNACTV	123,144.60	100,095.95	-58,760.00	61,971.00	102,509.55	.00	102,509.55
XXXXXX	Description of Index	XXXXX	P3N351	GNACTV	392,538.34	12,145.92	.00	.00	404,684.26	.00	404,684.26
*TOTAL 3U0002 - HU Non Endowed Spending Education					664,453.23	179,718.83	-58,760.00	138,740.94	646,671.12	375.15	646,295.97
3U0003 - HU Endowed Spending Education											
XXXXXX	Description of Index	XXXXX	P3E063	GNACTV	25,835.86	6,211.81	.00	.00	32,047.67	.00	32,047.67
XXXXXX	Description of Index	XXXXX	P3E140	GNACTV	2,788.23	.00	.00	.00	2,788.23	.00	2,788.23
XXXXXX	Description of Index	XXXXX	P3E266	GNACTV	16,644.67	18,969.16	-8,322.00	8,322.00	18,969.83	.00	18,969.83
XXXXXX	Description of Index	XXXXX	P3E154	GNACTV	96,727.36	8,550.00	21,784.57	31,000.00	96,061.93	.00	96,061.93
XXXXXX	Description of Index	XXXXX	P3E309	GNACTV	381.88	.00	.00	.00	381.88	.00	381.88
XXXXXX	Description of Index	XXXXX	P3E104	GNACTV	11,928.69	558.86	.00	.00	12,487.55	.00	12,487.55
XXXXXX	Description of Index	XXXXX	P3E326	GNACTV	2,058.24	2,416.11	.00	2,058.00	2,416.35	.00	2,416.35
XXXXXX	Description of Index	XXXXX	P3E371	GNACTV	3,112.83	805.70	.00	500.00	3,418.53	.00	3,418.53
XXXXXX	Description of Index	XXXXX	P3E403	GNACTV	9,171.79	9,201.97	.00	11,502.22	6,871.54	.00	6,871.54
*TOTAL 3U0003 - HU Endowed Spending Education					168,649.55	46,713.61	13,462.57	53,382.22	175,443.51	.00	175,443.51
3U0081 - HU Endowed Spending Research											
XXXXXX	470032-TRUE ENDOW	XXXXX	P3E059	GNACTV	873,202.94	-524,685.10	321,524.19	.00	670,042.03	.00	670,042.03
XXXXXX	470059-TRUE ENDOW	XXXXX	P3E081	GNACTV	20,283.38	-4,544.94	.00	.00	15,738.44	.00	15,738.44
XXXXXX	470060-TRUE ENDOW	XXXXX	P3E075	GNACTV	26,279.46	1,062.23	.00	.00	27,341.69	.00	27,341.69
XXXXXX	470066-TRUE ENDOW	XXXXX	P3E083	GNACTV	212,446.87	-10,178.15	.00	.00	202,268.72	.00	202,268.72
XXXXXX	470074-TRUE ENDOW	XXXXX	P3E090	GNACTV	5,820.26	245.92	.00	.00	6,066.18	.00	6,066.18
*TOTAL 3U0081 - HU Endowed Spending Research					1,138,032.91	-538,100.04	321,524.19	.00	921,457.06	.00	921,457.06

Categorize as
Committed –
Donor
Designated

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

STEP 5a: CATEGORIZE HOSPITAL – FUND 3U0034

FORURBH - UNRESTRICTED BALANCES BY INDEX - JUNE 2019

Index	Index Title	Org	Prog	Activity	Reserves	Revenues	Transfers	Expenditures	Net Balance	Commitments	Balance Available
3U0034 - HU UNMH SOM General											
0XXXXX	MOU with Hosp - Sal Agrmts	XXXX	P222	GNACTV	2,000.00	50,000.00	.00	48,550.00	3,450.00	.00	3,450.00
0XXXXX	MOU with Hosp - Sal Agrmts	XXXX	P223	GNACTV	150.00	75,750.00	.00	75,000.00	900.00	.00	900.00
0XXXXX	Dean's Allocations	XXXX	P224	GNACTV	.00	100,000.00	.00	85,000.00	15,000.00	.00	15,000.00
0XXXXX	Dean's Allocations	XXXX	P225	GNACTV	32,555.75	51,580.96	.00	45,000.00	39,136.71	.00	39,136.71
0XXXXX	Dean's Allocations	XXXX	P222	GNACTV	.00	17,976.06	.00	16,150.00	1,826.06	.00	1,826.06
*TOTAL 3U0034 - HU UNMH SOM General					34,705.75	295,307.02	.00	269,700.00	60,312.77	.00	60,312.77

MOU Between Dept and
Hospital – Categorize as
Dedicated – Other
Detail of MOU in Comments

Dean's Allocations to the
Department - Categorize as
Dedicated – Other
Detail of Allocation #

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.

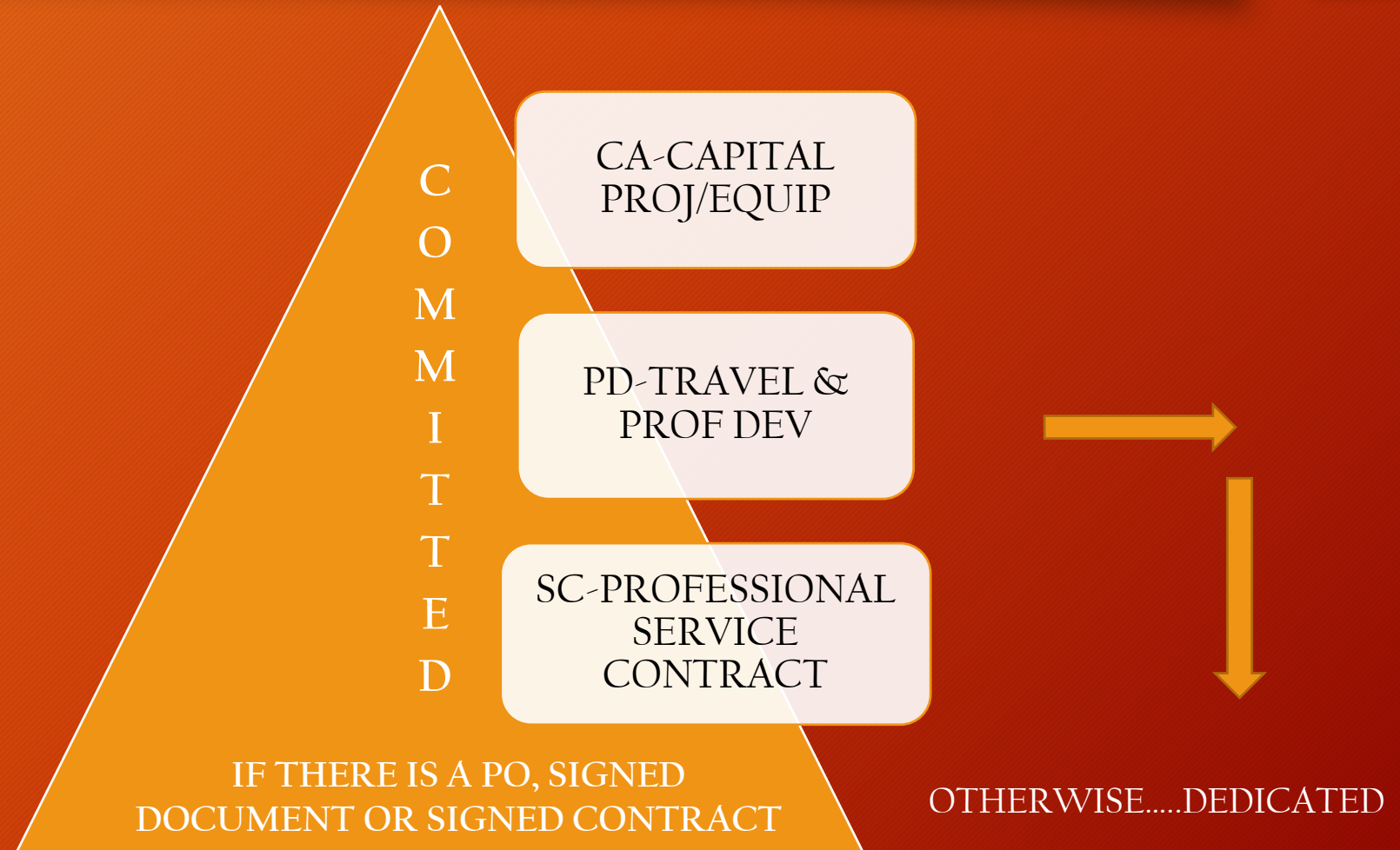
★ FUNDS WITH POSITIVE BALANCES

STEP 5b: CATEGORIZE HOSPITAL – FUND 3U0034 for GEO MED DIRECTOR ANNUAL LEAVE ACCRUAL

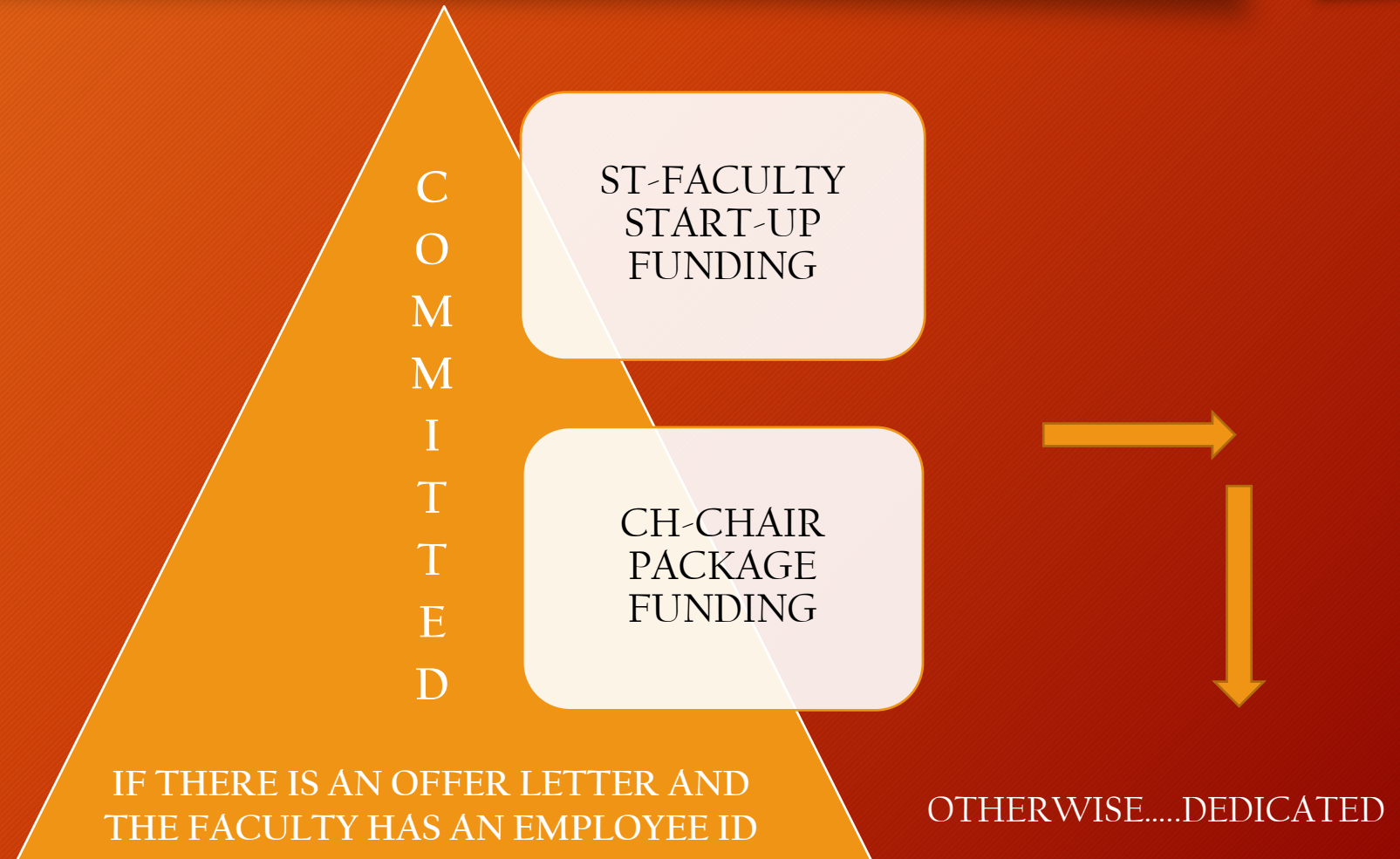
In FY19 All of the Geographical Medical Indices were “trued – up”:

- Balances from Account Code 2000 for Compensation that were overspent/underspent were zeroed out with the offset to the Dean
- Balances from Account Code 21J0 for Fringe were “covered” by the Dean’s Index for fringe over the 20% and/or for those Indices with fringe below 20%, the balance was recovered by the Dean
- **The Remaining Balances in the Geo Med Dir Indices are for the Annual Leave Accrual. At this time, these balances will remain and should be Categorized as: DEDICATED - DR2 REDUCE CURRENT YEAR BUDGET**

CATEGORY TYPES THAT ARE UNDER BOTH COMMITTED AND DEDICATED CATEGORY



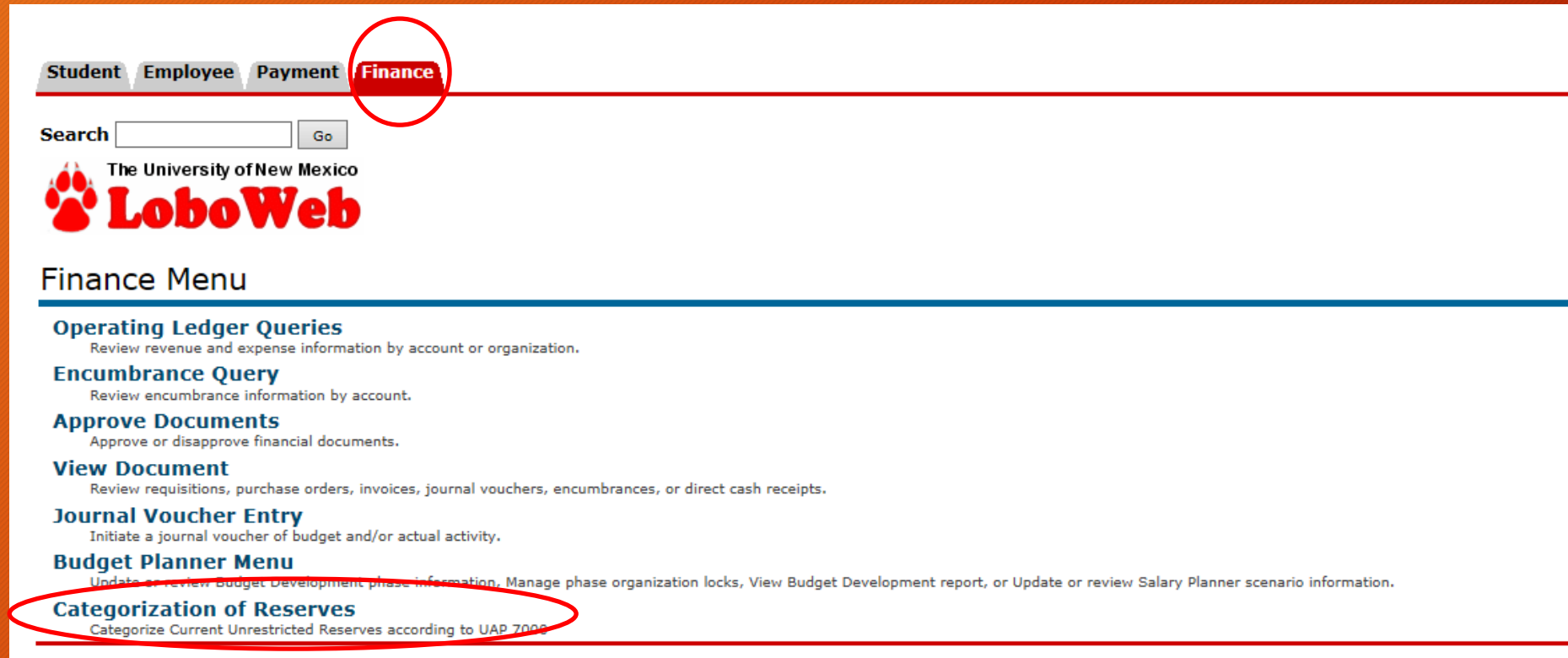
CATEGORY TYPES THAT ARE UNDER BOTH COMMITTED AND DEDICATED CATEGORY



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 with a red circle. Below the navigation bar is a search bar with the text 'Search' and a 'Go' button. The LoboWeb logo, featuring a red paw print and the text 'The University of New Mexico LoboWeb', is displayed. 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. The description for 'Categorization of Reserves' is 'Categorize Current Unrestricted Reserves according to UAP 7000'.

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

Search Go

 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** Department Forms

Search Go

Reserves Categorization

Chart of Accounts

Budget ID **Budget Phase** Budget

Submit

CHOOSE FUND LEVEL THREE TO CATEGORIZE

Student **Employee** **Payment** **Finance** **Department Forms**

Search

Reserves Categorization

Budget ID BUD20 **Budget Phase** CAR20 **Fiscal Year** 20 **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](#)

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

[Hide Banner Items](#)

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		View
Total			7,299.51		

Remaining Reserve: .00

Viewing I&G Balances:

Category Type	State Appropriations	Fiscal Year	18	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 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** 3U0023 (HU Research General)

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](#)

Categorized as Dedicated at Fund
Level 3 – 3U0023 -

Testing your knowledge of Category and Category Type and Other Pertinent Questions



SO, HOPEFULLY, YOU HAVE BEEN PAYING
ATTENTION!

I AM GOING TO ASK SOME QUESTIONS, SO RAISE
YOUR HAND AND I WILL CALL ON YOU. I WILL TRY
TO SEE WHO PUTS THEIR HANDS UP FIRST

GOOD LUCK!!

Testing your knowledge of Category and Category Type

➤ DR1-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 ➤ ZZ-Other
➤ SS-Scholarships ➤ Ex-Apply to Existing Deficit
 in Another Index

➤ SC-Professional Service Contract

➤ DR2-Deficit Reduction Reduce Current Year Budget

QUESTION.....

ANSWER.....

➤ COMMITTED

➤ DEDICATED

CATEGORY: COMMITTED OR DEDICATED?
WHAT CATEGORY TYPE ?

At FY19 Year End, State I&G Index has a negative balance of
(\$1,520).

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(FY20) BUDGET

Testing your knowledge of Category and Category Type

➤ DR1-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

➤ Ex-Apply to Existing Deficit
in Another Index

QUESTION.....

ANSWER.....

➤ 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.

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



What Report in MyReports can the Department use to see a snapshot of the Department's FY20 Fund Reserve Balances?

ANSWER.....

MYREPORTS: F HSC FORURBH
UNRESTRICTED BALANCES BY INDEX

Testing your knowledge of Category and Category Type



Are there specific FUNDS that are ALWAYS Categorized in the same manner each year (except when the department has an overall deficit)? If so, which Funds are they?

ANSWER.....

Yes. If the Fund has a POSITIVE Balance:
Endowed/Non Endowed Funds – 3U0001, 3U0002, 3U0003, 3U0301, 3U0302, 3U0081
Instruction and General (I&G) Fund 3U0044
Hospital Funding – Allocations from the Dean's Office and MOU between Hospital and Department for Salary Agreements

Testing your knowledge of Category and Category Type

- DR1-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 Ex-Apply to Existing Deficit in Another Index

QUESTION.....

ANSWER.....

- COMMITTED
- DEDICATED

CATEGORY: COMMITTED OR DEDICATED?
WHAT CATEGORY TYPE?

In the Hiring Process, the new Chair of a Department will receive funding for a lab. Faculty will start work in April 2020.

CATEGORY: DEDICATED
CATEGORY TYPE: ST – FACULTY START-UP
REASON: FACULTY HIRED AFTER BEG OF FY20, NO EMPLOYEE ID IN SYSTEM YET

Testing your knowledge of Category and Category Type

➤ DR1-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 ➤ ZZ-Other

➤ SS-Scholarships ➤ Ex-Apply to Existing Deficit
in Another Index

➤ SC-Professional Service Contract

➤ DR2-Deficit Reduction Reduce Current Year Budget

➤ COMMITTED

➤ DEDICATED

QUESTION.....

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 1, 2019. 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



How should you handle a PO that carried over into FY20 in the CAR System?

If the PO balance pertains to FY19 expenditures and will be paid in FY20, then the PO should remain in the system. You should adjust the amount to the actual amount that will be paid

ANSWER.....

If the PO balance is for a PO that was set up at FY19 fiscal year end, and is for FY20 expenditures, then the PO should be zeroed out in the CAR system

Testing your knowledge of Category and Category Type



You classified index 997XXX as DR1 – Deficit Reduction/Another Funding Source for \$800 from index 997444. What should you do once your Categorization of Reserves is completed?

ANSWER..... Submit JV to move \$800 of 1903 funds from Index 997444 to Index 997XXX

Testing your knowledge of Category and Category Type

➤ DR1-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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➤ BR-Bridge Funding

➤ AW-RAC/TAC Awards

➤ CS-Cost Share ➤ ZZ-Other

➤ SS-Scholarships ➤ Ex-Apply to Existing Deficit
in Another Index

➤ SC-Professional Service Contract

➤ DR2-Deficit Reduction Reduce Current Year Budget

➤ COMMITTED

➤ DEDICATED

QUESTION.....

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 \$15K during the fiscal year, leaving a balance of \$35K.

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

➤ DR1-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 ➤ ZZ-Other

➤ SS-Scholarships ➤ Ex-Apply to Existing Deficit
in Another Index

➤ SC-Professional Service Contract

➤ DR2-Deficit Reduction Reduce Current Year Budget

➤ COMMITTED

➤ DEDICATED

QUESTION.....

CATEGORY: COMMITTED OR DEDICATED?
WHAT CATEGORY TYPE?

Grant funding has terminated at the end of FY19, but a new award is anticipated to start in Oct of FY20. PY gains will be used to pay for employees salaries until the new funding is received in Oct.

ANSWER.....

CATEGORY: DEDICATED

CATEGORY TYPE: BR – BRIDGE FUNDING

**REASON: PER GUIDELINES DESCRIPTION.
CAN ONLY BE DEDICATED.**

Testing your knowledge of Category and Category Type

➤ DR1-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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➤ 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



Ex-Apply to Existing Deficit
in Another Index

QUESTION.....

ANSWER.....

➤ COMMITTED

➤ DEDICATED

CATEGORY: COMMITTED OR DEDICATED?
WHAT CATEGORY TYPE?

One of the Department Indices has a deficit balance of \$75K in Fund 3U0032 - FOM. Department categorizes their Fund Reserve by Index.

CATEGORY: DEDICATED

CATEGORY TYPE: DR1 – ANOTHER FUNDING SOURCE AND /OR DR2 – REDUCE CURRENT YEAR BUDGET

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

➤ DR1-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 ➤ ZZ-Other

➤ SS-Scholarships ➤ Ex-Apply to Existing Deficit
in Another Index

➤ SC-Professional Service Contract

➤ DR2-Deficit Reduction Reduce Current Year Budget

➤ COMMITTED

➤ DEDICATED

QUESTION.....

CATEGORY: COMMITTED OR DEDICATED?
WHAT CATEGORY TYPE?

During FY19, 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, 2019.

ANSWER.....

CATEGORY: DEDICATED

**CATEGORY TYPE: PD – TRAVEL/PROFESSIONAL
DEVELOPMENT**

**REASON: PER GUIDELINES AND CATEGORY TYPE
DESCRIPTION**

Testing your knowledge of Category and Category Type

➤ DR1-Deficit Reduction Another Funding Source

➤ AP-State Appropriations

➤ DD-Donor Designated

➤ ST-Faculty Startup

➤ PD-Travel/Professional Development

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➤ CS-Cost Share

➤ SS-Scholarships

➤ SC-Professional Service Contract

➤ DR2-Deficit Reduction Reduce Current Year Budget

➤ ZZ-Other
Ex-Apply to Existing Deficit
in Another Index

QUESTION.....

ANSWER.....

➤ 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 FY19, the balance in Fund 3U0034 is \$305.

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.

TAKE AWAYS FROM LAST YEAR'S (FY19) CATEGORIZATION OF RESERVES

- Departments with Overall Deficits – DO NOT Categorize Endowed/Non Endowed and I&G Positive Balances as Committed. All of the Positive balances need to be applied to the Overall Negative Balance
- Proper Detail is important in Comments for Chair Packages and Faculty Start-Up Packages. If for a current faculty member-Committed; if for a future faculty member – Dedicated with detail
- For Chair Packages and/or Start-Up Packages, indicate in comments if this is new funding or balances carried over

TAKE AWAYS FROM LAST YEAR'S (FY19) CATEGORIZATION OF RESERVES

- Great way to Categorize Fund 3U0033 – UNMG Special Arrangements: Dedicated – PS – Professional Service Contract with Detail in the Comments
- If the department has categorized a Large Amount of Balances to “OTHER”, the department will be contacted to “clean-up” these balances and resubmit for review
- Comments, Comments, Comments.....these are so important when I review the Dept CAR!
- Only Categorize Fund Reserve for “PROGRAM EXPENDITURES” if the balance will be used as a type of BRIDGE FUNDING. DO NOT categorize if the fund reserve is for OPERATING EXPENSES OF THE PROGRAM.
- For those Departments in an OVERALL DEFICIT, when your Categorization is complete, there will only be a NEGATIVE AMOUNT CATEGORIZED as DEDICATED.

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 FY19 Categorization of Reserves so that FY20 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 FY2020 UAP 7000 Policy Summary Memo and attachment (will be sent after FY20 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 16



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