Accounting Services

Information Session:
ChartField Maintenance, Gift & Endowment,
and Other General Topics

Thursday March 20\textsuperscript{th} 2014 – Chicago Campus
Tuesday March 25\textsuperscript{th} 2014 – Evanston Campus
• ChartField Maintenance
• Gift & Endowment Processing
• Other General Topics
ChartField Maintenance
ChartField Maintenance Topics

- Chart of Accounts (COA)
- AuthorizedSubmitter/Approver
- Request a New Chart-Field Value
- Inactivate a ChartField Value or ChartString
- Frequently Asked Questions
- Resources
• The Chart of Accounts (COA) is a string of informational fields that identifies, segregates, and categorizes transactional and budget data. It provides the organizing framework for both financial and management reporting within the financial system.

• **ChartFields** are individual valid values (e.g. Fund) used in unique combinations called **ChartStrings** (e.g. Fund + Department) to capture data for management and financial accounting.

• **ChartField Maintenance** is the activity of managing the structure of the COA and establishing the valid values used to record financial transactions.
• Chart **Field** Categories
  - Fund
    • The Fund code is the first three (3) digits of a chart string and indicates the type of funding for a transaction or budget. Example fund types include: unrestricted (e.g. 110, 171, 172, etc.), gift (e.g. 320, etc.), grant (e.g. 610, etc.), and others (e.g. 450, 710, etc.).
  
  - Department ID
    • The Department ID (seven (7) digits) identifies the financial entity, or management unit, that is responsible for the activity. Also called DeptID, the first two digits identify the grouping of units within which DeptIDs belong. This is **different** than the 6-digit HR Department ID.
• Chart **Field** Categories (continued)
  
  – Project ID
    • The Project ID (eight (8) digits) is used to identify financial activity for a distinct unrestricted or restricted purpose. The first digit of the Project ID is particular to the fund; for example, Project IDs used with fund 100s starts with a 1, Project IDs used with fund 300s starts with a 3; there are exceptions such as Project IDs start with 6 for fund 191, 192 or 193.

  – Activity ID
    • The Activity ID (two (2) digits) is required when a Project ID is used. Generally, 01 is used; certain Grants and Plant funds Project IDs may use other activity ids to represent the grant year or phase of construction.
• Chart Field Categories (continued)
  – Program Code
    • The Program Code (four (4) digits) can be used to unite collaborative activities across units (e.g. conference hosted by two schools and Office of Research); it provides multiple user access and reporting. *For example, Program Code 1087 – Basic Sciences Seminar.*
  – ChartField 1
    • The ChartField1 value is for the activity within the unit (e.g. it provides the granularity for reporting or analysis). *For example, CF1 value 1134 – Faculty #1.*
• Chart **Field** Categories Categories (continued)
  – Account Code
    • The Account Code (five (5) digits) classifies a transaction as revenue, expense or balance sheet.
    • Most commonly used account groupings:
      – 40000's Revenues (from external entities)
      – 50000's Internal revenues (intra-university sales)
      – 60000’s Personnel Expenses (e.g. salary and benefits)
      – 70000's Non-personnel expenses (e.g., services and supplies)
      – 80000's Transfers (intra-university movement of funds)
    • The Account Code Guide *(p.k.a. ‘Guide to Accounts’)* tool provides a detailed listing of account codes available for use. See Resources.
• **Authorized Submitter/Approver**
  – Each school or unit must identify a Submitter who will be pre-registered to submit ChartField maintenance requests and will be responsible for submitting on behalf of their management area. A Dean or Senior Administrator approval is required to register.
  – Subsequent submissions from a registered Submitter are assumed to be approved by their management area. Other non-registered department administrators may complete the form, but it must be reviewed and approved by the registered submitter.
  – Chartfield Maintenance Submitter Registration Form
    [http://www.northwestern.edu/financial-operations/policies-procedures/forms/CF_Maint_Reg_Form.pdf](http://www.northwestern.edu/financial-operations/policies-procedures/forms/CF_Maint_Reg_Form.pdf)
  – Chartfield Maintenance Registered Submitter List - an authorized submitter list is available from Chartfield maintenance. Please email [ChartField_request@northwestern.edu](mailto:ChartField_request@northwestern.edu).
• **Request a New Chart-Field Value**
  
  – A new ChartField is requested when an existing ChartField value does not meet a need to capture unique financial activity for appropriate monitoring or financial accounting purposes.
  
  • **Best Practice** - Before requesting a new chartfield, review available information to determine if a chartfield value already exists.
  
  – A ChartField request form is required for new Department IDs, (non-Grant) Project IDs, Program Code, ChartField 1 Code, Account Code, and Inactivation request. See Resources for a link to the NU Portal for the latest forms.
  
  – Combo Chartstring Inactivations – use the template excel form and follow the specific instructions. (available on the Accounting Services webpage and by request to ChartField_request@northwestern.edu)
  
  – Certain other chartfield related requests do not require the completion of a specific form - an Email to the ChartField Maintenance inbox should be sent instead, e.g. name or description changes, modify dates, reactivations, etc.
  
  – Contact OSR/ASRSP for Grants Project IDs and opening accounts on Grants Project IDs. Construction Project IDs need to be reviewed and routed through FM and the Budget Office, along with a Construction Project Budget Template/Form.
Overview of the Typical ChartField Maintenance Workflow

<table>
<thead>
<tr>
<th>Type</th>
<th>ChartField Form</th>
<th>Authorized Department Submitter / Approval</th>
<th>Send to ChartField Maintenance (CF) Review</th>
<th>CF sends to Gift &amp; Record Services for review</th>
<th>CF send to Budget Office for review</th>
<th>ChartField Maintenance Final Approval</th>
<th>Financial Operations IT Processing &amp; Completion Email</th>
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<tr>
<td>Project ID</td>
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<td>✓</td>
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<td>✓</td>
<td>if applicable</td>
<td>if applicable</td>
<td>✓</td>
<td>✓</td>
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</table>

*Notes – (1) additional approvals or exceptions may be applicable depending on the request; (2) an excel spreadsheet from a department that has multiple requests for any standard request is acceptable as long as all the fields found on a PDF form are included and completed on the spreadsheet; (3) Recharge Center Department IDs must also include an approval from the Office of Cost Studies.
• Inactivation of ChartField Values
  – To inactivate a Department ID, Project ID, etc. from use across any chartstring (e.g. program no longer in use).
  – Use the standard PDF form, or Excel form for multiple Project IDs.
  – ChartField value must have zero balance for any combination that the value is associated with; use of GL005 or similar COGNOS reports should be included with submission.
  – After the Project ID is inactive, you can choose to limit COGNOS searches to active only.

• Inactivation of ChartString Combinations (see specific process guidance)
  – To inactivate a chartstring which is comprised of any combination of chartfield values (e.g. Fund + Department, Fund + Department ID + Project ID).
  – Does not inactivate use on any particular value, only on the specific combination of values.
  – ChartString must have a zero balance; use of GL005 or similar COGNOS reports should be included with submission.
  – ChartString combo will be viewable on COGNOS until the following fiscal year.
Common Processing Issues

- Use the latest form available on the NU Portal.
- Check to see whether there is an existing value in NU Financials.
- Email/Request Subject Line – Emails should be submitted with the new request type and short description, e.g. “Project ID – Designated ABC Program”.
- Incomplete forms & approvals – all sections of the form should be complete, where applicable, and reviewed/signed and/or submitted by an authorized user.
- Manager Name and/or Employee ID missing from the form; this is the chartfield manager (e.g. Project ID or Department ID). We offer departments the service of adding a manager at the time of set-up; including the employee id will help when searching in NU Financials for common names. Schools/Units can also manage this within NU Financials > NU Interfaces and Processes> ChartField Managers/Attributes.
Frequently Asked Questions
(continued)

• Common Processing Issues (continued)
  – Gift Project IDs should include a copy of the gift check, a gift agreement, gift transmittal form, and/or other documents supporting the intended use and receipt of gift.
  – Inactivations – departments should provide a GL005 or equivalent showing that balances are not zero at time of submission – balance must be zero for closing a chartfield value or combo chartstring.
  – Reason to Create new Value – This should describe the intended purpose or activity on the new Project ID, Department ID, etc. It’s not uncommon to see “setup to track expenses and revenue”, “set-up for new professor”, or other similar general notations which is not specific enough. While the submitter may know what its for, this drives how we determine Class (i.e. function code; see description in next section) for reporting purposes so we need to see the detail.
Frequently Asked Questions
(continued)

• Common Processing Issues (continued)
  – Department ID, use only with Project ID – if you would like to set-up a new Department ID but do not want a budget set-up, please check the appropriate option in the budget section.
  – Notify List – we will only notify those listed in the notify section; the person listed as form requester on the first page does not get the completion email unless they are listed the notify section.
  – Processing Time/’Rush’ Requests – our general turnaround time is 5-7 days from submission to completion, but we are always trying to get requests completed more quickly. If you truly have a need for a rush, you can let us know in the Email subject line or by calling Accounting Services.
• General Questions & Answers

  - **What is the Class and is there a guide available to assist in choosing the appropriate Class?**
    Class (formerly known as function code) indicates the type of activity that is supported by the chartfield. This code is assigned at the time the chartfield is created and generally is not changed. Class is a required field on the Department ID and Project ID forms. There is a job aid available to help determine the appropriate functional coding.

    The Purpose category must also be chosen for Project ID requests; while this should be generally similar to the Class code chosen, departments do have more flexibility in choosing the Purpose category as long as the subheading for Purpose matches the Project ID type (e.g. Designated/Self Supporting should choose from the same category under Purpose).

    Accounting Services will make the final determination for the appropriate Class (and Purpose).

    Class Code Guide (see also Resource)
• General Questions & Answers

– **Is the process the same for all type of requests?** Gift project requests should be followed by gift transmittal form, copy of the check and a copy of the gift agreement. All gift chartfield request forms have to be approved by GRS in OARD.

For Endowment, all Endowment chartfield requests should come from Cathy Frasunek in OARD and a copy of the fund memo should be attached to it.

The Budget Office approves all the Self Supporting project setup as well as any specific budget template we receive before the projects are setup. The Budget Office also approves all new department setup.

New Recharge Centers require approval from the Office of Cost Studies.

– **Who sets up the chartstring/budget?** Financial Operations IT within the ChartField Maintenance group sets up the initial budgeted chartstring combination during setup. In the activation form there is a section for budget setup, which has to be checked. If the establish original specific budget per attached template is checked then the user has to submit a completed budget template along with the request form.

Any future changes should be handled by the department and/or the Budget Office, this includes errors on the original form and moving Project IDs under a different Department ID, etc.
• **General Questions & Answers**

  – **How do we add or change the Manager Name on a Department ID or Project ID?** Departments/Schools have the ability to update attributes on Project ID or Department ID as needed. See “ChartField Managers Guide”. Note - only active individuals in FASIS are allowed to be listed as Manager.

  – **How do we make changes to our department tree?** Send an Email to chartfield maintenance with the description of the change, reason for the change, and tree with requested changes. If there is a request to change the Department ID tree, the Budget Office must review and approve it. As a general rule, we do not want ‘cherry picking’ - department ids to move between ranges; it’s best to keep ranges intact and instead inactivate the current department id and create a new one in the applicable range. Chartfield Maintenance will work with Project Café to update the tree.

  – **Why can’t I view the report for the chartstring from the chartfield just created?** Department/School users need to have access to their area (or applicable range of values) to review recently created Department and/or Project ID chartstrings. This includes COGNOS reporting, transaction workflow, etc. Project Café Security information is available at [http://cafe.northwestern.edu/security/index.html](http://cafe.northwestern.edu/security/index.html).
• **General Questions & Answers**
  • *I received an error when processing a transaction...*
    – *No Budget Exists* – verify that you entered the appropriate chartstring information and verify if the original request and completion notes a budget was set-up, either zero dollar or specific. If it was not requested at the time of the submission, work with your area’s business administrator and the Budget Office to set one up. If it was requested and we made an error or did not add the budget at set-up, please let ChartField Maintenance know.
    – *Project ID does not exist* – verify that you entered the appropriate Project ID; check to see that you chose the PC Business Unit on the transaction line which is required for Project IDs; check the chartstring construction rules to make sure you are using the correct Fund with the Project ID.
    – *Invalid Combo Error* – occasionally, users may get an error that the Project ID and Activity combo is not valid. This may be due to error in set-up of a Project ID. Contact ChartField Maintenance for assistance.
    – *Opening an account on the chartstring* – in general, all active account codes are available for use. If it’s a Grant Project ID, please contact ASRSP. If non-Grants, verify to make sure a budget exists on the chartstring in question.
Resources

• **Resources Available on the Web**
  
  – Chart of Accounts (COA) – General Information & Procedures
    • [http://www.northwestern.edu/financial-operations/policies-procedures/coa/chartofaccounts.html](http://www.northwestern.edu/financial-operations/policies-procedures/coa/chartofaccounts.html)
  
  – ChartField Maintenance Forms – NU Portal> Financial> Resources and Forms
    • [https://cafejava.northwestern.edu/new_portal_links/chartFieldHome.jsp](https://cafejava.northwestern.edu/new_portal_links/chartFieldHome.jsp)
  
  – Chart of Accounts Quick Reference
  
  – Chart String Construction Rules
  
  – Fund Descriptions
    • [http://www.northwestern.edu/financial-operations/policies-procedures/coa/Fund_Descriptions.pdf](http://www.northwestern.edu/financial-operations/policies-procedures/coa/Fund_Descriptions.pdf)
  
  – Class Functional Coding
  
  – Guide to Accounts
Gift & Endowment Topics

- Types of gifts NU receives
- Overview of how NU’s endowment fund operates
- Roles and responsibilities of Gift Administration and Contribution Processing
- Fiduciary responsibilities for department’s restricted funds
- Resources and contacts available to help administer restricted chartstrings
Types of Gifts Received

• **Unrestricted**: Gifts that can be used for any purpose
  – Example: donor transfers 400 shares of XYZ stock to Northwestern University “without further restriction” or “to support the areas of greatest need”.

• **Restricted**: Donor designates a gift for a specific purpose
  – Example: “to support scholarships at the Kellogg School of Management”.

• **Endowment**: Gifts that the donor designates to be invested and held in perpetuity with only the investment returns available to be spent
  – Example: “to establish an endowed fund to be known as XYZ Foundation Fellowship Fund....expendable income from the “fund” shall be use to provide support for a fellowship in Hematology/Oncology.”
Endowment Benefits & Obligations

• Endowments provide Northwestern with a significant and permanent source of funds to support professorships, research, financial aid, capital projects, Schools, Departments, Institutes, Centers, and more.

• Endowments impose upon Northwestern contractual, legal, ethical, financial, management and reporting responsibilities.

• The proper management and administration of our endowment accounts helps maintain and enhance the confidence of Northwestern’s constituents, especially its donors.
How Endowments Work for Northwestern?

- Generate income that provides annual support for a wide range of University purposes.
- By providing this dedicated stream of income, an endowment gift ensures stability (e.g., scholarship fund or professorship).
- Endowing an existing program frees up money that Northwestern can redirect to other areas of need.
- As of August 31, 2013, Northwestern’s Long Term Balanced Pool stood at approximately $7.8 billion of managed assets and is comprised of approximately 3,000 unit-holders/projects.
Endowments: Top 15 Schools
Source: 2013 NACUBO Endowment Study

<table>
<thead>
<tr>
<th>Rank</th>
<th>Institution</th>
<th>State/Province</th>
<th>2013 Endowment Funds ($000s)</th>
<th>2012 Endowment Funds ($000)</th>
<th>*Change in Market Value (%)</th>
</tr>
</thead>
<tbody>
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<td>1</td>
<td>Harvard University</td>
<td>MA</td>
<td>32,334,293</td>
<td>30,435,375</td>
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<td>2</td>
<td>Yale University</td>
<td>CT</td>
<td>20,780,000</td>
<td>19,345,000</td>
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<td>3</td>
<td>University of Texas System</td>
<td>TX</td>
<td>20,448,313</td>
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<td>CA</td>
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<td>Princeton University</td>
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<td>18,200,433</td>
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<td>Massachusetts Institute of Technology</td>
<td>MA</td>
<td>11,005,932</td>
<td>10,308,274</td>
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<td>7</td>
<td>Texas A&amp;M University System and Foundations¹</td>
<td>TX</td>
<td>8,732,010</td>
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<td>University of Michigan</td>
<td>MI</td>
<td>8,382,311</td>
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<td>NY</td>
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<td>Duke University</td>
<td>NC</td>
<td>6,040,973</td>
<td>5,555,196</td>
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</table>

*Note: The change in market value does NOT represent the rate of return for the institution’s investments. Rather, the change in the market value of an endowment from FY 2012 to FY 2013 reflects the net impact of:

1) withdrawals to fund institutional operations and capital expenses;
2) the payment of endowment management and investment fees;
3) additions from donor gifts and other contributions; and
4) investment gains or losses.
Types of Endowments

• True Endowment
  – Permanent endowment established by a donor-restricted gift.
  – Original gifts are preserved.
  – Spending distribution provides a permanent stream of funds for Northwestern.

• Quasi-Endowment
  – Typically, funds that Northwestern, internally, decides to treat as an endowment, without having a legal obligation to do so.
  – Principal may be spent in accordance with Northwestern policy and procedure.
  – Three-year rule to invade principal.
Role and Responsibilities for Department Gift Administrators

- Familiarize yourself with donor documents and restrictions of all funds within your department.
- Distribute Fund Memos, which detail donor restrictions, to those involved in administering.
- Need to make sure that all expenses comply with donor restrictions.
- Assist with the preparation of any donor reporting for which your area is responsible.
Each unit is responsible for:

• Ensuring that the expenditure of endowment funds complies with:
  – Terms of the gift agreement
  – Applicable legal and accounting standards
  – University policy

• Fulfilling any reporting and stewardship obligations - The unit benefiting from endowments will work with Development to facilitate voluntary reporting to donors on the use of endowment funds as needed.

• Attaining proper approvals and maintaining documentation.

• Asking questions about interpretation and scope terms and restrictions as needed:
  – Office of Gift Planning
  – Accounting Services
Compliance with Endowment Fund Restrictions – Pooling

- Expenses incurred for endowment purposes should be charged, whenever practical, directly to the applicable spending account.

- Pooling or aggregation of funds from different endowment accounts should be avoided.

- Situations where pooling may occur:
  - Pooling endowment accounts restricted to the same purpose may be appropriate after a thorough review of the restrictions of each fund.
Exercise - When can income from endowment funds be pooled?

Fund A: Fund to support research in breast cancer.
Fund B: Fund to support research in liver cancer.
Fund C: Fund to support research in cancer.
Fund D: Fund to support medical research.

1) Which of these funds can be pooled?
2) Why can’t they all be pooled?
Each school and/or department is responsible for monitoring fund balances.

A deficit in one or more spending accounts must be covered by moving expense to another chartstring of appropriate designation.

Endowment spending accounts should be expended regularly.

Options of surplus spending:
- Support the next fiscal year’s activities
- Commit the funds for the future planned and approved programs that conform to donor restrictions
- Reinvestment- consult with your Budget Office contact and Accounting Services
Exercise: Gift Purposes

“If I can't use the gift exactly for the purposes specified in the gift agreement, what can I do?”

a) Use it for a purpose that echoes the spirit of the gift?

b) Use it for a different purpose that is really important?

c) Use it for a different purpose because the donor is deceased?

d) Not use it and just forget about it?

e) Consult with the Office of Gift Planning about whether the purposes might be modified?
Potential Consequences of Non-Compliance are Serious

- Non-Compliance...
  - Lawsuits and Investigations
    - Initiated by Attorney General
    - Private Right of Action
    - Regulatory Entities
  - May be forced to return funding
  - Jeopardize opportunities for future gifts
  - Damage to Northwestern’s institutional reputation

Compliance

Spending in accordance with donor intent and University policy and process
• **FUNDIVER** - a web based Endowment Administration Application designed to manage, track and report on Endowment Funds.

• **COGNOS - GL062** - combines activity of both Endowment Principal and spending chartstrings

• **Fund Memo’s**

• **Financial Operations website**
  – Links to monthly endowment unit price
  – Links to monthly projected income distribution post dates and Fundriver report availability dates
  – Links to this presentation and other training materials
FUNDRIVER Reporting, Income Distribution schedule, Unit Price Links available on the Financial Operations website

**Northwestern University**

**Endowment Distribution & Reporting Schedule for FY 2014**

**Fundriver Reports:**
This schedule will provide a timeline of when Fundriver reports will be available. For the month of January, accounting period 9, January reports will be accessible by March 14, 2014 via Fundriver.

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<th>Accounting Period</th>
<th>Month</th>
<th>Date Available</th>
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<td>TBD</td>
</tr>
</tbody>
</table>

**Endowment Income:**
This schedule will provide a date of when the Endowment Income will be posted to the NUFinancials. For example, in the month of January, accounting period 9, December's income will be posted in NUFinancials by January 30, 2014.

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Posting Period</th>
<th>Income Distribution for:</th>
<th>Posting Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td>1</td>
<td>**</td>
<td>October 18</td>
</tr>
<tr>
<td>2014</td>
<td>2</td>
<td>September</td>
<td>October 18</td>
</tr>
<tr>
<td>2014</td>
<td>3</td>
<td>October</td>
<td>November 22</td>
</tr>
<tr>
<td>2014</td>
<td>4</td>
<td>November</td>
<td>December 20</td>
</tr>
<tr>
<td>2014</td>
<td>5</td>
<td>December</td>
<td>January 20</td>
</tr>
<tr>
<td>2014</td>
<td>6</td>
<td>January</td>
<td>February 21</td>
</tr>
<tr>
<td>2014</td>
<td>7</td>
<td>February</td>
<td>March 21</td>
</tr>
<tr>
<td>2014</td>
<td>8</td>
<td>March</td>
<td>April 18</td>
</tr>
<tr>
<td>2014</td>
<td>9</td>
<td>April</td>
<td>May 21</td>
</tr>
<tr>
<td>2014</td>
<td>10</td>
<td>May</td>
<td>June 20</td>
</tr>
<tr>
<td>2014</td>
<td>11</td>
<td>June</td>
<td>July 18</td>
</tr>
<tr>
<td>2014</td>
<td>12</td>
<td>July</td>
<td>August 20</td>
</tr>
<tr>
<td>2014</td>
<td>12</td>
<td>August</td>
<td>September 12</td>
</tr>
</tbody>
</table>

**Fiscal Year 2014 Monthly Unit Pricing for Long Term Merged Pool - 750**

<table>
<thead>
<tr>
<th>Month</th>
<th>Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>September 30</td>
<td>$217.2407</td>
</tr>
<tr>
<td>October 31</td>
<td>$223.6504</td>
</tr>
<tr>
<td>November 30</td>
<td>$226.2559</td>
</tr>
<tr>
<td>December 31</td>
<td>$227.5096</td>
</tr>
<tr>
<td>January 31</td>
<td>$224.2221</td>
</tr>
<tr>
<td>February 28</td>
<td></td>
</tr>
<tr>
<td>March 31</td>
<td></td>
</tr>
<tr>
<td>April 30</td>
<td></td>
</tr>
<tr>
<td>May 31</td>
<td></td>
</tr>
<tr>
<td>June 30</td>
<td></td>
</tr>
<tr>
<td>July 31</td>
<td></td>
</tr>
<tr>
<td>August 31</td>
<td></td>
</tr>
</tbody>
</table>

**Fiscal 2014 Annual Spend rate per unit $8.93**
Example, COGNOS GL062-Gift and Endowment Detail Report
Example, Endowment Fund Memo

Northwestern University

FUND MEMO

Date: December 4, 2013

To: President
Provost
Sr. Vice President for Business & Finance
Controller
Assoc. Vice President for Budget Planning
Craig Johnson, Vice Dean, Finance, FSM
Meredith Howell, Development, FSM

Accounting Services
Office of General Counsel
Gift & Records Services
Fiduciary Services
Development Communications
Marsha McClellan, Finance, FSM
Gift Processing, Development, FSM

From: Office of Development

By: Robert E. McQuinn, Vice President for Alumni Relations and Development

Fund # 410
ProjID# 5011000

Name of Fund: The Scholarship Fund
Donor: XXXXXX
Amount: $1,000,000.00

X Cash
Securities
Other

Date of Gift: December 2013
Use of: Principal: Hold as permanent endowment
Capital Gains: Expendable*
Income: The purpose of this fund is to provide undergraduate scholarship support within Feinberg School of Medicine.
Should you have any questions, please do not hesitate to reach out:

- **Accounting Services**
  - Jennifer Wander: 847.491.4726 j-helms@northwestern.edu
  - Liz McSpadden: e-hudson@northwestern.edu
  - For FUNDRIVER access related questions, please contact
    - David Ackermann d-ackermann@northwestern.edu

- **Gift & Record Services and Alumni Relations & Development**
  - For Gift Processing and CATracks inquiries, please contact
    - Catherine Eliasik c-eliasik@northwestern.edu
  - For Endowment project spending chartstring set up, please contact
    - Cathy Frasunek c-frasunek@northwestern.edu
Other General Topics
• Journal processing updates:
  – Attachments available on all actuals journals
  – Approval map is horizontal (prev. vertical) for easier viewing, Accounting Services is now visible in the electronic workflow, and Journals post hourly/automatically after all approvals complete.
  – New AGENCY journal replaces entry via ISJ (accounts 7 series expense with 4 series revenue); you may use Upload Journal for AGENCY if 15 lines or more but you must let Upload Journal know in the Email.
  – New BALANCE SHEET journal available for use (accounts starting with 1 or 2); review/access approval must also be Accounting Services.
  – Improved Recharge Center Processing (source RCG versus ITN, UVS, etc.) and now journal begins with ITN, UVS, etc.
• Other Updates:
  
  – Cash Receipt Ticket (CRTs) now includes budget checking with immediate feedback for any errors (invalid chartfield combination and deposits to revenue accounts for sponsored projects), CRT creator contact information, and help/guide link.
  
  – Visit the Project Café webpages to review all the changes that went into effect in December 2013, including COGNOS report updates, new/updates to AP functionality (incl. attaching signed expense report), new/updates to requisitions and POs, and other new/updated functionality.

http://cafe.northwestern.edu/announcements/upgrade.html
• Accounting Services Functional Areas & Contact Information

• Policies & Procedures
  – http://www.northwestern.edu/financial-operations/policies-procedures/index.html

• Forms
  – http://www.northwestern.edu/financial-operations/policies-procedures/forms/index.html

• General Email
  – accounting@northwestern.edu
Questions?