# Statement of Endowment Capital, Revenue and Expenditure

## As at July 31, 2019

### Faculty/Dept.: All  -  All Organization

Credits/revenues are negative and debits/expenditures are positive. A negative balance indicates funds available and a positive balance indicates an overexpenditure.

<table>
<thead>
<tr>
<th>Fund</th>
<th>Fund Description</th>
<th>Status</th>
<th>Contributions Apr 01, 2019</th>
<th>Current Year Contributions</th>
<th>Capitalized Investment Earnings</th>
<th>Market Value Jul 31, 2019</th>
<th>Opening Balance Apr 01, 2019</th>
<th>Spending Allocation</th>
<th>Other Revenue</th>
<th>Expenditure</th>
<th>Transfer debit</th>
<th>Closing Balance after Encumbrances</th>
<th>% of spending allocation expended</th>
<th>% of unspent spending allocation</th>
<th>Compliance Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>E010</td>
<td>Brian Hook Chair</td>
<td>A</td>
<td>(1,675,100.00)</td>
<td>(1,675,100.00)</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>(1,675,100.00)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>E011</td>
<td>Science Chairs B</td>
<td>A</td>
<td>(7,274,049.53)</td>
<td>(50.38)</td>
<td></td>
<td>(7,274,099.91)</td>
<td>0.00</td>
<td>14,200.89</td>
<td>0.00</td>
<td>0.00</td>
<td>(7,274,049.53)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>E019</td>
<td>Allan Nippon Charity</td>
<td>A</td>
<td>(2,153,996.80)</td>
<td>(112.51)</td>
<td>(2,154,109.31)</td>
<td>(487,048.67)</td>
<td>(2,641,157.98)</td>
<td>(74,469.42)</td>
<td>7,438.48</td>
<td>0.00</td>
<td>(90,214.91)</td>
<td>(164,378.33)</td>
<td>306.00</td>
<td>(164,378.33)</td>
<td>7.62</td>
</tr>
<tr>
<td>E012</td>
<td>Science Chairs A</td>
<td>A</td>
<td>(2,045,030.12)</td>
<td>(50.22)</td>
<td>(2,045,080.34)</td>
<td>(392,238.23)</td>
<td>(2,437,318.57)</td>
<td>(21,078.59)</td>
<td>14,200.89</td>
<td>0.00</td>
<td>(2,437,318.57)</td>
<td>(96,996.12)</td>
<td>0.00</td>
<td>(96,996.12)</td>
<td>15.76</td>
</tr>
<tr>
<td>E013</td>
<td>Int Nurs Rs Conf Rsrch to Prac</td>
<td>A</td>
<td>(30,976.36)</td>
<td>0.00</td>
<td>(30,976.36)</td>
<td>(6,908.57)</td>
<td>(37,884.93)</td>
<td>(150.77)</td>
<td>0.00</td>
<td>0.00</td>
<td>(30,976.36)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>E014</td>
<td>Spok Lang Proc Rsrch Trav Ling</td>
<td>A</td>
<td>(24,402.80)</td>
<td>0.00</td>
<td>(24,402.80)</td>
<td>(6,200.72)</td>
<td>(30,603.52)</td>
<td>(52.82)</td>
<td>0.00</td>
<td>0.00</td>
<td>(24,402.80)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>E015</td>
<td>Intl Nursing Research Chair</td>
<td>A</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
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<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Endowments</td>
<td></td>
<td></td>
<td>(13,203,555.61)</td>
<td>(213.11)</td>
<td>(13,203,768.72)</td>
<td>(1,606,436.60)</td>
<td>(14,810,205.32)</td>
<td>(162,511.12)</td>
<td>22,473.08</td>
<td>20,000.00</td>
<td>(14,687,732.24)</td>
<td>667,639.71</td>
<td>306.00</td>
<td>(667,333.71)</td>
<td>9.41</td>
</tr>
</tbody>
</table>

**Note:**

It is expected that the annual spending allocation is expended each year (i.e. within a 12 month period) and any unexpended portion would represent a planned expenditure timing lag, which would normally be expected in the following 12 month period.

1) Contributions includes donations, capitalized first year earnings and capitalized spending allocation (per Endowment Management policy and procedure).

2) Capitalized investment earnings are investment earnings not required for spending (excess earnings), net of administrative endowment expenses, per the UEP Spending Policy. Includes realized and unrealized investment gains or losses.

3) % of spending allocation expended - N/A means expenditure + transfers + endow cap earnings (1st year) totals to $0. Note that a value of 0.00 means the endowment is dormant.

4) # of years unspent spending allocation - N/A means either the endowment spending allocation or the closing balance before encumbrances (or both) is $0. Note that a value of >1.00 means the endowment may not be meeting the spending requirement.
### nVision Report Fact Sheet

<table>
<thead>
<tr>
<th>REPORT NAME (ID)</th>
<th>Statement of Endowment Capital, Revenue and Expenditure (FSGLV16)</th>
</tr>
</thead>
<tbody>
<tr>
<td>FUNDS</td>
<td>Exxxx – Endowment funds</td>
</tr>
</tbody>
</table>
| USE | Review actual and PO commitment activity, verify transactions, and manage endowments. Other uses of this report include:  
  - Manage endowment spending.  
  - Verify contributions to endowments.  
  - Verify endowment spending allocation, expenditures, and funds available.  
Common uses of drills on this report include:  
  - Display current month actuals (Account by Period drill).  
  - Verify monthly actual transactions (Transaction Details drill on a total for the period from the Account by Period drill).  
  - Analyze activity by department, program, class, or project (Chartfield drills). |
| REPORT DATA | The following data is available for each endowment fund:  
  - Capital:  
    - Opening contributions  
    - Current year contributions  
    - Closing contributions  
    - Capitalized investment earnings  
    - Closing market value  
  - Spending:  
    - Opening balance  
    - Year-to-date actual endowment spending allocation, other revenue, expenditure and recapitalization  
    - Net revenue, expenditure, and recapitalization  
    - Current purchase order commitments  
    - Closing balance |
| MAINTAINED BY | Financial Services |

### Available Reports

<table>
<thead>
<tr>
<th>CHARTFIELD COMBINATIONS</th>
<th>REPORT REQUEST DESCRIPTION</th>
<th>SAMPLE REPORT REQUEST DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund and department rollup</td>
<td><code>&lt;Department rollup name2&gt;_FSGLV16_FN_DN</code></td>
<td>ENGINEERIN_FSGLV16_FN_DN</td>
</tr>
<tr>
<td>Fund and department</td>
<td><code>&lt;Department ID&gt;_FSGLV16_FN_DD</code></td>
<td>200400_FSGLV16_FN_DD</td>
</tr>
</tbody>
</table>

### FOOTNOTES

1. Report Request Description suffixes  
   - First letter - identifies chartfield  
   - Second letter – identifies how the chartfield values are defined  
   - `F` – Fund  
   - `D` – Department  
   - `P` – Program  
   - `C` – Class  
   - `J` – Project  
   - `A` – Account  
   - `D` – Selected detail values  
   - `P` – Detail values of selected Parents (tree nodes)  
   - `N` – Selected Tree Nodes  
   - `V` – All detail values

2. Department rollup is defined using the COA_ROLLUP_ORG tree and the department rollup name refers to the first 10 characters of the node name on this tree.