

## Endowment Transactions

Transaction Type	Description	Impacts Historical Gift/Corpus/Principal	Impacts Market Value	Impacts Book Value	Impacts Cash/Pool Reconciliation	Impacts Units or Unit Price	Enter as a Positive or Negative value on Accounting Page	Donor Report Presentation	Notes
<b>Common Fund Transactions</b>									
<b>Gift</b>	Used to record gifts to a fund	X	X	X	X	X	Positive	Contributions	
<b>Distribution</b>	Used to record distributions taken from a Fund for spending purposes.		X	X	X	X	Positive	Withdrawals	Balance will automatically subtract the amount from the Fund balance.
<b>Expense</b>	Used to record any internal expenses charged to a Fund.		X	X	X	X	Positive	Investment Performance	Balance will automatically subtract the amount from the Fund balance.
<b>Transfers</b>									
<b>Book Value Transfer In</b>	Used to record an adjustment to the book value of a fund (less commonly tracked)			X			Positive		
<b>Book Value Transfer Out</b>	Used to record an adjustment to the book value of a fund (less commonly tracked)			X			Positive		
<b>Cash Historical Gift Transfer</b>	Used to record an adjustment to the Historical Gift balance. Moves both gift balance AND earnings.	X	X	X	X	X	Positive if adding to Fund; Negative if subtracting from Fund	Transfers	
<b>Due To/From Transfer</b>	Used to record an adjustment to a Due To Due From Fund. This transaction type should only be used with a DTFD Fund.		X		X		Positive if money has not been deposited with the Investments; Negative if money has not been withdrawn from the Investments.	Transfers	ONLY use this transaction type for DTFD Funds. Other transaction types should not be used with a DTFD Fund.
<b>External Transfer In</b>	Used to record transfers to/from a Fund to/from an external source or to/from another Pool within the database.		X	X	X	X	Positive	Transfers	Use the deactivate fund feature found in the Fund Profile section if you are closing the Fund. Balance will automatically create the necessary transactions.
<b>External Transfer Out</b>	Used to record transfers to/from a Fund to/from an external source or to/from another Pool within the database.		X	X	X	X	Positive	Transfers	Use the deactivate fund feature found in the Fund Profile section if you are closing the Fund. Balance will automatically create the necessary transactions.
<b>Income to Principal</b>	Used to record a reinvest of a distribution to the Funds Historical Gift or Corpus balance.	X	X	X	X	X	Positive	Transfers	
<b>Internal Transfer</b>	Used to record transfers between Funds within the same Pool. This transaction impacts 2 Funds. **Do not use if closing or merging funds**		X	X		X	Positive	Transfers	Balance will automatically subtract the amount from "transfer from" Fund balance, and add it to the "transfer to" fund balance.
<b>Non-Cash Historical Gift Transfer</b>	Used to record an adjustment to the Historical Gift balance ONLY. Will NOT move earnings.	X		X			Positive if adding to Fund; Negative if subtracting from Fund.		
<b>Non-Unitized Asset Transfer</b>	Used to record an adjustment to any non endowed portion of a fund.						Positive if adding to the non-unitized asset balance; negative if subtracting from the non-unitized asset balance.		Use only for Non Unitized Funds or Funds that have a Non Unitized Asset component (Not a usual occurrence).
<b>Spending Bucket Transfer</b>	Used to treat the available spending balances like a budget						Positive		The amount allocated to the spending bucket is still part of the Market Value of the original parent fund.
<b>Earnings</b>									
<b>Administrative Fees</b>	Used to record an administrative fee that is charged to pooled funds		X	X	X	X	Positive	Investment Performance	
<b>Income</b>	Used to record income to a specific fund.		X	X	X	Impacts units when input as a transaction. Impacts units price when entered in the Investment Activity tab.	Positive if adding to Fund; Negative if subtracting from Fund.	Investment Performance	Investment Income (Interest & Dividends) that are to be spread across the entire Pool should be entered in the Investment Activity tab.
<b>Investment Fees</b>	Used to record an investment fee to a specific fund.		X	X	X	Impacts units when input as a transaction. Impacts units price when entered in the Investment Activity tab.	Positive	Investment Performance	Investment Fees that are to be spread across the entire Pool should be entered in the Investment Activity tab.
<b>Realized Gains</b>	Used to record realized gain/loss to a specific fund.		X	X	X	Impacts units when input as a transaction. Impacts units price when entered in the Investment Activity tab.	Positive if adding to Fund; Negative if subtracting from Fund.	Investment Performance	Realized gains/losses that are to be spread across the entire Pool should be entered in the Investment Activity tab.
<b>Unrealized Gains</b>	Used to record unrealized gain/loss to a specific fund.		X		X	Impacts units when input as a transaction. Impacts units price when entered in the Investment Activity tab.	Positive if adding to Fund; Negative if subtracting from Fund.	Investment Performance	Unrealized gains/losses that are to be spread across the entire Pool should be entered in the Investment Activity tab.
<b>Pledges</b>									
<b>Pledge</b>	Used to record a pledge made to a Fund						Positive		Pledge Activity is tracked on the Pledge Balances Report
<b>Pledge Payment</b>	Used to record a payment against an outstanding pledge balance	X	X	X	X	X	Positive	Contributions	Pledge Activity is tracked on the Pledge Balances Report
<b>Pledge Write-Off</b>	Used to record a write off of an uncollectible pledge.						Positive		Pledge Activity is tracked on the Pledge Balances Report