

## Endowment Transactions Matrix

Transaction Type	Activity Type	Impacts Historical Gift?	Impacts Book Value?	Impacts MV/Cash/Pool Recon?	Impacts Units?
<b>Common Fund Transactions</b>					
<b>Gift</b>	Gifts	Yes	Yes	Yes	Yes
<b>Pledge Payment</b>	Gifts	Yes	Yes	Yes	Yes
<b>Distribution</b>	Distributions	No	Yes	Yes	Yes
<b>Expense</b>	Expenses	No	Yes	Yes	Yes
<b>Administrative Fees</b>	Expenses	No	Yes	Yes	Yes
<b>Earnings / Investment Activity</b>					
<b>Income</b>	Income	No	No	Yes	No*
<b>Investment Fees</b>	Income	No	No	Yes	No*
<b>Realized Gains</b>	Realized Gains	No	No	Yes	No*
<b>Unrealized Gains</b>	Unrealized Gains	No	No	Yes	No*
<b>Transfers</b>					
<b>Cash Historical Gift Transfer</b>	Transfers	Yes	Yes	Yes	Yes
<b>Income to Principal</b>	Transfers	Yes	Yes	Yes	Yes
<b>External Transfer In</b>	Transfers	No	Yes	Yes	Yes
<b>External Transfer Out</b>	Transfers	No	Yes	Yes	Yes
<b>Internal Transfer</b>	Transfers	No	Yes	Yes	Yes
<b>Due To/From Transfer</b>	Transfers	No	No	Yes	Yes
<b>Non-Cash Historical Gift Transfer</b>	Transfers	Yes	Yes	No	No
<b>Non-Unitized Asset Transfer</b>	Transfers	No	Yes	No	No

<b>Book Value Transfer In</b>	Transfers	No	<b>Yes</b>	No	No
<b>Book Value Transfer Out</b>	Transfers	No	<b>Yes</b>	No	No
<b>Pledges &amp; Distributions</b>					
<b>Pledge</b>	—	No	No	No	No
<b>Pledge Write-Off</b>	—	No	No	No	No
<b>Estimated Spending Amount</b>	Distributions	No	No	No	No
<b>Estimated Spending (Reinvested)</b>	Distributions	No	No	No	No
<b>Estimated Spending (Fiscal Year + 1)</b>	Distributions	No	No	No	No

\* **Note on Units:** Impacts units when entered as a fund-level transaction; impacts unit price when entered in the Investment Activity tab.  
**Note on Distribution and Expense Type transactions:** These are entered as positive amounts but have a negative impact on the pool reconciliation.

### Customizing Your Transaction Settings

**During Implementation:** Transaction settings — including which balances that a transaction type impacts and how units are handled — can be configured during your implementation process in coordination with your implementation team.

**Post-Implementation Changes:** After go-live, changes to transaction settings require a support ticket. Contact support with the transaction type(s), desired impact field settings, and the activity report parameters.