

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 in Transaction Entry Screen	Donor Report Presentation	Notes
<b>Endowment Transactions</b>									
<b>Common Fund Transactions</b>									
Gift	Used to record gifts to a fund	X	X	X	X	X	Positive	Contributions	
Distribution	Used to record distributions taken from a Fund for spending purposes.		X	X	X	X	Positive	Withdrawals	Fundriver will automatically subtract the amount from the Fund balance
Expense	Used to record any internal expenses charged to a Fund.		X	X	X	X	Positive	Investment Performance	Fundriver will automatically subtract the amount from the Fund balance
<b>Transfers</b>									
Book Value Transfer In	Used to record an adjustment to the book value of a fund (less commonly tracked)			X			Positive		
Book Value Transfer Out	Used to record an adjustment to the book value of a fund (less commonly tracked)			X			Positive		
Cash Historical Gift Transfer	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	
Due To/Due From Transfer	Used to record an adjustment to a Due To Due From Fund. This transaction type should only be used with a DTDF Fund.		X		X		Positive if money has not yet been deposited with the Investments; Negative if money has not yet been withdrawn from the	Transfers	ONLY use this transaction type for DTDF Funds. Other transaction types should not be used with a DTDF Fund.
External Transfer In	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. Fundriver will automatically create the necessary transactions
External Transfer Out	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. Fundriver will automatically create the necessary transactions
Income to Principal	Used to record a reinvest of a distribution to the Funds Historical Gift or Corpus balance.	X	X	X	X	X	Positive	Transfers	
Internal Transfer	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	Fundriver will automatically subtract the amount from "transfer from" Fund balance, and add it to the "transfer to" fund balance
Non Cash Historical Gift Transfer	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		
Non Unitized Asset Transfer *Non Pooled Transfer prior to 5/25/18	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)
Spending Bucket Transfer	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>									
Administrative Fees	Used to record an administrative fee that is charged to pooled funds		X	X	X	X	Positive	Investment Performance	
Income	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 screen.	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 <i>Investment Activity</i> screen
Investment Fees	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 screen.	Positive	Investment Performance	Investment Fees that are to be spread across the entire Pool should be entered in the <i>Investment Activity</i> screen
Realized Gains	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 screen.	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 <i>Investment Activity</i> screen
Unrealized Gains	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 screen.	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 <i>Investment Activity</i> screen
<b>Pledges</b>									
Pledge	Used to record a pledge made to a Fund						Positive		Pledge Activity is tracked on the Pledge Balances Report
Pledge Payment	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
Pledge Write Off	Used to record a write off of an uncollectible pledge.						Positive		Pledge Activity is tracked on the Pledge Balances Report