

Glossary of Terms for Fund Activity Report

Financial Summary

Beginning Fund Value: Total balance of the fund as of beginning of the period (ties to the ending fund value as of the last quarter report)

- Current Expenditure Funds = Available Balance
- Endowed Funds = Available Balance + Endowed Investment at Market Value from most recent report

Contributions: New gifts received for the reporting period

Administrative Fee: Gift fee deducted from contributions

Interfund Transfers: Transfers between UCLA Foundation funds

Expenditures (University Transfers): Monies transferred to the campus linked fund for program and scholarship expenses + Credit card fees for contributions

Payout: Endowed funds only. Investment income allocated to the fund for the period. Payout is added to Available Balance unless requested to be reinvested in the Principal balance. Payout is based on an investment spending rate approved annually by the UCLA Foundation's Board of Directors.

Net Investment Gain/Loss (less Payout): Endowed funds only. Unrealized Gain/(Loss) + Realized Gain/(Loss) + Investment Related Expenses – Payout

Fund Value (Report Date): Available Balance + Endowed Investment Market Value on current report

Fund Balance Detail at (End of Report Period)

Available: Monies available for the benefitting department to spend

Unavailable: Monies on hold, to be invested in the endowment

Other Investments: Consists of unsold securities or other separately held investments

Endowed Investment at Market Value: Value of Principal Balance in the current market. What the fund would be worth if all investments were sold as of the date of the report.

Endowed Investment Information at (End of Report Period)

Number of Endowed Pool Units Held: Number of units the fund has in the endowment pool.

Endowed Pool Unit Value: Amount each Pool Unit is worth (Number of Pool Units Held x Pool Unit Value = Endowed Investment at Market Value)

Gifts that have not yet purchased units: Contributions that have yet to be invested

Endowed Investment (Corpus): Principal balance that is invested