

Corpus, Book Value, Market Value Analysis

Example:

John Smith gives \$50,000 to endow accounting scholarships in the Poole College of Management.

	Corpus (Fundriver)*	Book Value (Financials)	Market Value (Fundriver)
Original Gift	50,000	50,000	50,000
I&D	-	250	250
Realized Gains/Losses	-	2,500	2,500
Unrealized Gains/Losses	-	-	1,000
Required Return to Principal	250	250	250
Assessment Fees	-	(525)	(525)
Spending Withdrawals	-	(2,000)	(2,000)
Return Unused Spending Budget to Principal	-	250	250
Ending Balances	50,250	50,725	51,725

Notes:

1. Corpus includes original and any additional gifts, as well as required returns to principal, if required by the c
 2. Difference between Book and Market is always equal to cumulative unrealized gains/losses.
 3. In Financials, we classify the CORPUS as "Permanently Restricted" and the difference between BV and Corpus is classified as "Temporarily Restricted". This is done by using different account codes within the same fund. 40985 is used to track the Permanently Restricted (Corpus) and 40987 is used to track Temporarily Restricted (Spending Reserves or "quasi" portion of endowment).
 4. Book Value always equals the total of the Permanently Restricted amount plus/minus the Temporarily Restricted amount.
- * Updated annually after posting of all year-end entries. Available by running the 'Corpus and Market Value' report from within Fundriver.

donor.