



Your Fund Statement shows activity for your fund at the Community Foundation of Boone County (CFBC). Your report highlights the market value of your assets, the dollars available from your fund for grantmaking, and your fund's grantmaking history. This guide is intended to help you fully understand your statement.

1 Beginning Fund Balance is the balance of the fund on January 1.

2 Gifts to Principal are contributions received for the fund that are applied to the principal.

3 Gifts to Spendable are contributions received specifically to increase the amount to be granted only that year. They are not invested.

4 Investment Return accounts for interest/dividends and realized/unrealized gains and losses on the invested principal.

5 CFBC Management Fees are fees assessed by the Community Foundation to administer the fund.

7 Grants are distributions awarded from the fund and are listed in detail at the bottom of the report.

8 Ending Fund Balance is the beginning fund balance plus the net change to balance.

9 Available to Spend is the amount available from the fund balance to award for grants. This amount is calculated based on a percentage of assets in the fund as determined by the Community Foundation's Spending Policy. You can always consider awarding your remaining spendable to the Community Foundation's operations. You can also choose to return your spendable amount to the fund's principal, which allows the fund to grow. \$250 is the minimum grant amount that may be awarded from a fund. Distributions are encouraged and may be taken in any amount \$250 or above, based on the stated spendable amount.

10 Grant History is the detail of your fund's grant activity for this period, including the dates that grants were made and recipients. It does not reflect activity after the end of the period.

11 Gift History is the detail of your fund's gift activity for this period, including the dates that gifts were received and from whom. It does not reflect activity after the end of the period.

HOW TO READ YOUR FUND STATEMENT

Below you will find the statement for the Sample Fund, as of December 31, 2020.		
Beginning Fund Balance (on January 1, 2020)		→ 1 \$20,851.76
<u>Plus:</u>		
Gifts to Principal		→ 2 \$165.00
Gifts to Spendable		→ 3 \$0.00
Interfund Gifts		\$0.00
Investment Return		→ 4 \$961.59
TOTAL:		\$1,126.59
<u>Less:</u>		
CFBC Management Fees		→ 5 \$318.95
Investment Management Fees		→ 6 \$37.34
Grants		→ 7 \$400.00
TOTAL:		\$756.29
Ending Fund Balance (on December 31, 2020)		→ 8 \$21,222.06
Available to Spend		→ 9 \$15.00

Date	Grantee	Amount
07/15/2020	Purdue University	\$400.00
	***Total Grants:	\$400.00

Date	Donor	Amount
09/22/2020	John Smith	\$165.00
	***Total Grants:	\$165.00