



Community
Foundation of
Wabash County

We're here for giving. We're here for good.

How to Read Your Fund Statement

<u>Beginning Balance</u>	This is the balance of the fund on January 1.
<u>Gifts and Other Additions</u>	
Contributions	These are gifts to the fund in the current year.
Gifts and Bequests Interfund	These are gifts to the fund from another fund held at the Community Foundation.
Interest and Dividends	Interest and dividends are received from securities held in the Community Foundation's investment pool.
Realized Gains/Losses	Realized gains and losses are generated from the actual selling of investments needed to manage the Community Foundation's investment pool.
Unrealized Gains/Losses	Unrealized gains and losses are generated from the change in market value of the securities in the Community Foundation's investment pool.
Investment Activity	*For non-permanent funds, investment activity combines interest and dividends, realized gains/losses, and unrealized gains/losses.
<u>Expenses and Disbursements</u>	
Administrative Fees	For endowments, these fees are charged quarterly by the Community Foundation to administer the fund. For non-permanent funds, fees are assessed upon receipt of the gift to the fund. More information can be found in the Community Foundation's spending policy.
Grants / Scholarships Paid	These are distributions awarded from the fund during the current year.
Grants Voted Interfund	Grants voted interfund are distributions awarded from the fund to another fund held at the Community Foundation
Investment Fees	These fees are investment management, custodial, and consultant fees incurred for professional management of the Community Foundation's investment pool.
Ending Balance	The ending balance is the beginning fund balance plus the net change to balance.
<u>Historic Contributed Value</u>	*For endowments - This is the value of the endowment when it was established.
<u>Available to Grant</u>	*For endowments - This is the amount available from the endowment 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. The amount includes the spendable balance for the current year, plus any spendable balance remaining from the prior year.