



## Gift and Endowment Sources – Worksheet #4

Following is a description of an existing Foundation gift account. Review the account description, then use the information provided in the Foundation & Endowment Accounting slides to answer questions 1 through 8.

**Account Name:** William and Linda Vance Friend Endowment

**Account Purpose:** The spending allocation made available from this endowment will be used for the general support of Ohio University.

**Account Administration:** This endowment is held by the Foundation. It follows the Foundation's normal endowment management and spending policies.

**Source ID:** 1259

**Organization:** 700900 Foundation Central Accounting

### Question #1:

### Answers

A donor makes a gift to this endowment. Which entity is used to record the gift?

52

### Question #2:

A donor makes a gift to this endowment. Which source is used to record the gift?

761259

### Question #3:

When investment income is added to the endowment principal, which entity is used?

52

### Question #4:

When investment income is added to the endowment principal, which source is used?

581259

### Question #5:

The annual spending allocation is made available on July 1. Which entity holds the endowment distribution?

50

### Question #6:

The annual spending allocation is made available on July 1. Which source holds the endowment distribution?

151259

### Question #7:

Which digit(s) of the source segment indicate(s) the type of restriction?

3<sup>rd</sup> digit=1

### Question #8:

What is this account's source type (i.e. the restriction category)?

1=discretionary