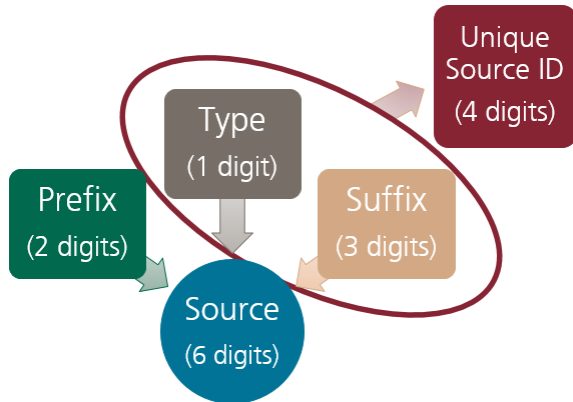




Gift and Endowment Sources

The source segment identifies how a transaction is funded and classifies data by restriction. Gift and endowment sources use smart numbering to denote the nature and type of donor-imposed restrictions.



- For donor-restricted accounts, each 6-digit source is comprised of a 2-digit prefix, a 1-digit type and a 3-digit suffix.
- The combined source type and source suffix (last four digits) are known as the source ID.
- Unique source IDs are assigned to each gift and endowment account so that distinct gift purposes may be tracked separately.
- Unique source IDs are then paired with all applicable source prefixes to further describe the origin of the funds.

Source Prefix – XXxxxx

- First two digits of the source segment.
- Used for external reporting in accordance with FASB standards.
- Denotes purpose and time restrictions imposed by donors or the Board of Trustees.
- Distinguishes spendable from non-spendable funds.
- Classifies data as unrestricted (UNR), temporarily restricted (TR), or permanently restricted (PR).
 - UNR – Funds that lack a donor restriction and can be spent for the general support of the organization. Examples include alumni event registration fees and investment income on working capital.
 - TR – Spendable funds with a purpose or time restriction. Examples include current use gifts, endowment distributions with a donor-imposed purpose restriction, and endowment appreciation.
 - PR – Funds that can never be spent. Examples include endowment corpus and pledges to endowment funds.

	Source	Entity	Description
Spendable Gifts & Distributions	100500	50	UNR OUF Undesignated
	115xxx	50	UNR OUF Operating Reserves
	1181xx	50, 51, 53	UNR OUF Fundraising Events
	1183xx	50, 51, 53	UNR OUF Alumni Events
	119xxx	50	UNR OUF Executive Discretionary Accounts
	13xxxx	10, 11, 20	UNR OU Endowment Distributions
	15xxxx	50	UNR OUF Endowment Distributions
	41xxxx	10, 11, 20	TR OU Endowment Distributions
	42xxxx	50, 51, 53	TR OUF Gifts
	43xxxx	50, 51, 53	TR OUF Endowment Distributions
Endowment Principal	446100	50, 51, 53	TR Private Foundation through OUF (Grants)
	446200	50, 51, 53	TR Private Industry through OUF (Grants)
	810000	90, 95	OUF Agency
	26xxxx	12, 52	UNR Quasi-Endowment Corpus
	27xxxx	12, 52	UNR Quasi-Endowment Net Appreciation
	56xxxx	12, 52	TR Quasi-Endowment Corpus
	57xxxx	12, 52	TR Quasi-Endowment Net Appreciation
	58xxxx	12, 52	TR Endowment Net Appreciation
59xxxx	52	TR Other (Non-Pooled Endowment)	
76xxxx	12, 52	PR Endowment Corpus	
77xxxx	12, 52	PR Endowment Net Appreciation	
79xxxx	52	PR Other (Non-Pooled Endowment)	
OUF Non-Spendable	300000	59	UNR Net Investment In Capital Assets
	52xxxx	59	TR Pledges
	53xxxx	59	TR Charitable Gift Annuities
	54xxxx	59	TR Life Insurance
	55xxxx	59	TR Charitable Trusts
	59xxxx	59	TR Other
	600000	59	TR Net Investment In Capital Assets
	72xxxx	59	PR Pledges
	73xxxx	59	PR Charitable Gift Annuities
	74xxxx	59	PR Life Insurance
75xxxx	59	PR Charitable Trusts	
79xxxx	59	PR Other	



Source Type – xxXxxx

- Third digit of the source segment.
- Segregates data into purpose restriction categories.
- Assigned by the Foundation finance office based on the terms of the donor gift agreement or Board of Trustees resolution.

Value Range*	Category Description
xx0xxx	Other (includes multi-purpose accounts)
xx1xxx	Discretionary/General Support
xx2xxx – xx3xxx	Chairs, Professorships, Lectureships
xx4xxx	Research
xx5xxx – xx7xxx	Scholarships, Fellowships, Awards (excludes match-eligible)
xx8xxx	Match-Eligible Scholarships
xx9xxx	Capital Improvement/Renovation (includes equipment funds)

*Does not apply to non-endowed UNR Sources 100xxx-119xxx.

Source Suffix – xxxXXX

- Last three digits of the source segment.
- Sequentially assigned by the Foundation finance office when new accounts are established.
- Combined with source type (3rd source digit) to denote a unique gift purpose.

Source Example #1

The Robert Feline Endowed Scholarship – xx7999

- A donor, Robert Feline, gives money to the Foundation for the purpose of creating a named scholarship endowment.
- The Foundation finance office would assign a unique source ID (7999, in this case).
- Source type 7 (third source digit) denotes that the funds are restricted by the donor as a scholarship, fellowship or award.

437999	587999	767999
<ul style="list-style-type: none"> • Entity 50 • TR • Endowment Distribution • Spendable 	<ul style="list-style-type: none"> • Entity 52 • TR • Endowment Appreciation • Not Spendable 	<ul style="list-style-type: none"> • Entity 52 • PR • Endowment Corpus • Not Spendable

Source Example #2

The Bobcat Research Support Fund – xx4999

- A donor gives money to the Foundation to support research on bobcats. The donor also pledges additional gifts for this purpose and creates a charitable trust to eventually endow the fund.
- The Foundation finance office would assign a unique source ID (4999, in this case).
- Source type 4 (third source digit) denotes that the funds are restricted to support research.

424999	524999	754999
<ul style="list-style-type: none"> • Entity 50 • TR • Current-Use Gifts • Spendable 	<ul style="list-style-type: none"> • Entity 59 • TR • Pledges Receivable • Not Spendable 	<ul style="list-style-type: none"> • Entity 59 • PR • Charitable Trusts • Not Spendable

Source Names

- Source names are generally derived from the donor gift agreement.
- Acronyms at the beginning of the source name assist with describing the nature of the restriction.

Acronym	Description	Examples
FSP	Foundation Spendable	Used with OUF unrestricted funds, restricted gifts, and endowment distributions.
TEC	True Endowment Corpus	Used with OU and OUF accounts that hold a donor-created endowment's historic gift value. Perpetual in nature.
TEA	True Endowment Appreciation	Used with OU and OUF accounts that hold a donor-created endowment's accumulated investment income. Perpetual in nature.
QEC	Quasi-Endowment Corpus	Used with OU and OUF accounts that hold a board-designated endowment's historic gift value. May be terminated by board action.
QEA	Quasi-Endowment Appreciation	Used with OU and OUF accounts that hold a board-designated endowment's accumulated investment income. May be terminated by board action.