



Schedule of Fees Endowment Sub-accounting

Initial Setup Fee:

- A one-time setup fee of \$500 includes the first 100 sub-accounts.
- The fee is \$1,200 for more than 100 sub-accounts.

Annual Fees:

Sub-Accounts	Reporting Frequency			
	Monthly	Quarterly	Semiannual	Annual
1 - 10	\$ 4,370	\$2,500	\$2,080	\$1,250
11 - 25	\$ 5,930	\$3,750	\$2,710	\$1,880
26 - 50	\$ 7,490	\$5,000	\$3,540	\$2,400
51 - 100	\$ 9,050	\$6,240	\$4,370	\$3,750
101 - 200	\$11,240	\$7,490	\$5,830	\$4,580
200+ (each)	\$ 56	\$ 38	\$ 29	\$ 23

These fees are per Endowment and presume a single investment strategy for all sub-accounts.

Included Services:

- Analyzing investment statements and interpreting the gains/losses, income, fees, and additions/withdrawals for the period.
- Allocating gains/losses, income, fees, and expenses to each sub-account and booking values and units for transfers and additions/withdrawals for any sub-account with activity in the period.
- Assisting with implementation and accounting for routine spending rules.
- Delivering a roll-forward summary statement with detail about all the sub-accounts and their transactions on a frequency of your choosing (monthly, quarterly, semiannual, or annual).
- Sending detailed "one-page-per-sub-account" reports (i.e., donor reports).
- Producing the "Changes in Endowment Net Assets" audit footnote report annually.
- Reports are available in PDF and/or Excel formats.

Optional Services (not typical):

- Multiple investment strategies: 10% for each additional investment strategy offered after the first. Note: this fee does not apply for consolidated statements for the same investment strategy.
- Custom reports including general ledger upload files: start at \$500. The exact fee will be quoted once details are known. Note: simple column and row labels can be changed at no charge.
- Use of a portal or the segregation of information for different entities: call for quote.
- Distribution of reports to participating organizations via email or hard copy: call for quote.

Clients are responsible for:

- Providing sub-account starting values and details. Note: If these values are not known, PG Calc can be engaged to compute starting values using historical statements and records for a \$175 per hour fee.
- Arranging for statement access (online access is preferred) at setup.
- Sending details about new funds, changes to fund names or purposes, transfers, and gifts/distributions for each period (copies of emails for low volume are acceptable; Excel files for transactions are preferred).