

**University of Maryland College Park Foundation, Inc.**

**Revenue Codes**

<b>Account #</b>	<b>Account Description</b>	<b>Description</b>
<b>GIFTS (Voluntary Contributions)</b>		
4101	<b>Alumni-Unrestricted</b>	
4102	<b>Alumni</b>	
4103	<b>Alumni-Matching</b>	
4104	<b>Alumni-Gift in Kind</b>	
4105	<b>Alumni-Bequest/Estate</b>	
4111	<b>Friend</b>	
4112	<b>Friend</b>	
4113	<b>Friend-Matching</b>	
4114	<b>Friend-Gift in Kind</b>	
4115	<b>Friend-Bequest/Estate</b>	
4121	<b>Foundation-Unrestricted</b>	
4122	<b>Foundation</b>	
4123	<b>Foundation-Matching</b>	
4124	<b>Foundation-Gift in Kind</b>	
4125	<b>Foundation-Bequest/Estate</b>	
4131	<b>University-Unrestricted</b>	
4132	<b>University-Restricted or Designated</b>	
4133	<b>University-Matching</b>	
4134	<b>University-Gift in Kind</b>	
4141	<b>Association-Unrestricted</b>	
4142	<b>Association-Restricted or Designated</b>	
4143	<b>Association-Matching</b>	
4144	<b>Association-Gift in Kind</b>	
4145	<b>Association-Bequest/Estate</b>	
4151	<b>Business-Unrestricted</b>	
4152	<b>Business</b>	
4153	<b>Business-Matching</b>	
4154	<b>Business-Gift in Kind</b>	
4155	<b>Estate</b>	
4156	<b>Contribution from Deferred Giving</b>	

4157 **Contribution from Planned Gift**  
 4161 **Transfer from Affiliated Foundations**  
 4171 **Pledges-Unrestricted**  
 4172 **Pledges-Temporarily Restricted**  
 4173 **Pledges-Permanently Restricted**  
 4190 **Miscellaneous**  
 4192 **Matching Gifts**

**NON GIFTS (Donor receives value)**

4201	<b>Research Grant Private</b>	Payment for specific service or to benefit general public
4251	<b>Other Program Income</b>	Related to purpose of Program/Organization:Archeological trip
4256	<b>Journal Support</b>	Provide services- Not used
4258	<b>Educational Programs</b>	Teaching programs; Teach Swimming to adolescents
4272	<b>Give-aways</b>	Twelfth man program (Athletics)
4274	<b>Sales-Non Taxable (Out of State)</b>	Sales of goods outside Maryland
4275	<b>Sales-Tickets</b>	Raffle tickets etc.
4276	<b>Sales Taxable</b>	Sales of goods within Maryland
4278	<b>Other Income</b>	Non-event income, misc. revenues
4280	<b>Affinity Program Revenue</b>	Commission for use of logo
4282	<b>Consulting Contracts</b>	Provide services- Not used
4284	<b>Lab Services</b>	Provide services
4286	<b>Subscriptions/Newsletters</b>	Provide services- Not used
4288	<b>Ad Sales</b>	Advertising
4290	<b>Management Fees</b>	Provide management services
4293	<b>Athletic Suite Prmium</b>	Parking, tickets etc
4294	<b>Staff Activity</b>	Non-charitable portion, Retirement Dinner,
4295	<b>Athletic Support</b>	<b>Team Support: Banquet, Bus Trip, FOG</b>
4296	<b>Other Activities</b>	<b>Co-ordinated event: Banquet, Dinner, Outing</b>
4302	<b>Memberships/Dues</b>	Personal or professional fees, charges to belong to an organization
4313	<b>Royalties</b>	Payment for right to use a property
4322	<b>Journalism News Service</b>	Reserved for Journalism
4331	<b>Miscellaneous Income</b>	Various immaterial amounts; adjustments
4352	<b>Conference/Seminar</b>	Registration fees, Workshops, Consortiums

4362	<b>Fundraising Event</b>	Non-charitable portion, Gala, Dinner, Auction
4366	<b>Special Event</b>	Activity to raise funds, Monte Carlo Night

*Accounting Use Only*

4232	<b>Interest/Div Income-Operating</b>	
4242	<b>Interest/Div Income-Equity</b>	
4244	<b>Interest/Div Income-Endowments</b>	
4246	<b>Trust Income</b>	
4292	<b>Sales Tax Expense</b>	
4298	<b>Cost of Goods Sold</b>	
4332	<b>Loss-Uncollectable Debt/Receivable</b>	
4372	<b>Sales of Assets/Stocks</b>	
4373	<b>Gain (Loss) on Sale of Stock</b>	
4374	<b>Basis of Assets Sold</b>	
4422	<b>Change in Value of Split Interest Agreement</b>	
4432	<b>Cumulative Effect of Changes Market Value</b>	
4442	<b>Cumulative Effect of Change in Pledges</b>	
7202	<b>Internal Account Transfer</b>	