

UNIVERSITY OF ARKANSAS FOUNDATION, INC.
REVENUE ACCOUNT NUMBERS

ASCEND REV CODE	BLACKBAUD ACCT NO.	DESCRIPTION	ACCOUNT CATEGORY	DETAIL DEFINITION TEXT
NON-GIFT				
SP	XX-43000	Sponsored Programs	OT	Fees collected for the attendance of a sponsored program. Examples: conferences, career day, continuing education programs, lectures. Should include all income from the event: cost of meals, lodging, receptions, printing, merchandise related to the program.
SL	XX-47100	Sales	OT	Income received in return for an asset not held by the Foundation. Examples: t-shirt sales, publications, video tapes.
SV	XX-47200	Services	OT	Income received for a service rendered. Examples: Honorariums and consulting fees received as an incident of normal duties, design fees, newspaper articles, tours.
MD	XX-47000	Membership Dues	OT	Dues assessed as a member of a named organization.
OT	XX-47300	Other	OT	Income of an unusual and/or non-recurring nature.
Various	XX-5XXXX	Reimbursement of expense	EX	To be used when money is returned from a previous Foundation check. Examples: travel advances, repayment of a payroll loan, equipment refunds, rebates. Since this is a reduction of a previous expense the expense account number listed on the original payment authorization is inputted, thus reducing the expense. **** See attached list of expense account numbers for payment authorizations.

Revenue codes used by Foundation/Development staff

G	XX-40000	Gift Cash	GF	Gifts made by cash.
G	XX-40100	Gift Credit Card	GF	Gifts made by credit card.
G	XX-40200	Gift Stock	GF	Gifts of stock.
G	XX-40300	Gift Bond	GF	Gifts of bonds.
G	XX-40400	Gift Land	GF	Gifts of land.
G	XX-40500	Gift Other	GF	Other types of gifts.
	XX-41000	Pledge	PL	Pledges
TX	XX-42100	Annual Fund Tax	GF	Annual Fund Tax
ID	XX-44000	Interest/Dividends	IN	Earned interest income and dividends on assets held by the Foundation(excluding TRP and SIP).
	XX-44100	Interest TRP	IN	Used only on endowed interest distribution.
IS	XX-44200	Interest SIP	IN	Used only on non-endowed interest distribution.
TS	XX-45000	Trust Income	OT	Income received from a trust where the Foundation is a named beneficiary.
GL	XX-46000	Gains/Losses on LT Investments	GL	Realized and Unrealized Gains/Losses on assets held by the Foundation.
WO	XX-60000	Pledge write-off		To be used when an individual pledge is written off.

UNIVERSITY OF ARKANSAS FOUNDATION, INC.
EXPENSE ACCT NUMBERS FOR PAYMENT AUTHORIZATIONS

ASCEND EXP CODE	BLACKBAUD ACCT NO.	DESCRIPTION	DETAIL DEFINITION TEXT
FACULTY/STAFF SUPPORT CODES			
22	XX-50500	Salaries Non-Research	Expenditures for salaries not related to research to include academic salaries and all support staff.
18	XX-53000	Faculty/Staff Scholarly Travel	Expenditures for travel (excluding departmental travel, travel paid from research accounts, and fundraising travel.)
19	XX-50000	Other Faculty Staff Support	Expenditures that benefit a particular faculty/staff member excluding travel. Examples: Professional membership dues, professional journals & trade publications, books/periodicals, prizes/awards, payroll loans.
RESEARCH RELATED CODES			
23	XX-52500	Salaries Research	Expenditures for salaries directly related to research.
20	XX-53500	Research Travel	Expenditures for faculty/staff and student travel to conduct or present research.
21	XX-51500	Other Research	Expenditures excluding salaries and travel to conduct or present research.
OTHER CODES			
2	XX-52000	Student Support	Expenditures directly related to the aid of a student or group of students, including: scholarships, fellowships, assistantships, stipends, prizes/awards; student travel (excluding research and athletic team travel); donations to support student organizations.
4	XX-54000	Recruiting	All expenditures related to the recruitment of faculty, staff, students, residents, interns, athletes, etc. Including all of the following: travel, entertainment, advertisements for vacancies.
5	XX-55000	Sponsored Programs	All expenditures associated with a sponsored program (i.e. conference, lecture, hosting of an athletic tournament) including honorariums, travel, room rental, printing expense, receptions/banquets.
6	XX-56000	Equipment/ Technology	All expenditures for equipment and technology excluding those related to research to include all capital expenditures, software expenditures in excess of \$500, library acquisitions, computer networking.
7	XX-57000	Construction & Renovation	All expenditures for construction and renovation except those paid from research accounts.
8	XX-58000	Fundraising	Expenditures relating to fundraising activities, including: fundraising consultants, telemarketing services, phonathon, travel/entertainment associated with contacting and visiting donors and potential donors, all expenses associated with fundraising events, donor recognition, planned giving materials.
9	XX-59000	Other Operating	Any operating expenses not included in categories 1-8. Examples: office supplies, travel for departmental business, printing, cellular phone service, athletic team expenditures, excluding recruitment(i.e. uniforms, team travel, equipment).
10	XX-51000	Public/Staff Relations	Examples: Flowers/gifts (i.e. get well, sympathy, secretaries day) other than those for a specific function or event; refreshments for dept offices; faculty/staff functions; employee recognition gifts; entertainment expenses except recruiting or fundraising; civic club dues.
CODES USED BY FOUNDATION STAFF			
12	XX-54500	Depreciation	Used for depreciating foundation assets.
13	XX-55500	Write Down of Property	Used for revaluation of foundation property.
14	XX-57500	Allowance for Bad Debt	Expense which estimates any uncollectible receivables.
15	XX-56500	Change in Value Split Interest	To record amortization of discount and adjustment of liability to reflect change in actuarial assumptions on split interest agreements.