

**Matrix of COFRS Revenue Source Codes for Donations**  
**14-Mar-02**

Revenue Source Code	Account Name	Primary Sources of Gifts	ACFR Presentation		Higher Ed Presentation	
			SRECNA	Cash Flow	SRECNA	Cash Flow
6600	Donations - Private, General	<b>UNRESTRICTED and RESTRICTED</b> gifts from foundations and other private sources	Non-operating - Gifts and Donations	Cash from Operations- Gifts, Grants, Contracts	Non-operating - Gifts and Donations	Either Cash from Operations or Non-capital Financing
6601	Donations - Private, Endowment Additions	Gifts specifically for endowments	Contributions and Transfers - Additions to Endowments	Cash from Operations- Gifts, Grants, Contracts	Other Revenues, (Expenses), Gains, or (Losses) - Additions to Endowment	Non-capital financing
6603	Donations - Private, Cash for Capital Assets	Capital Gifts	Contributions and Transfers - Capital Contributions	Capital Related Financing - Capital Gifts, Grants, Contracts	Other Revenues, (Expenses), Gains, or (Losses) - Capital Gifts	Capital Related Financing
6609 - 6617	Donations - Capital Asset - various asset categories	Gifts of physical assets valued above the capitalization level	Contributions and Transfers - Capital Contributions	Not reported	Other Revenues, (Expenses), Gains, or (Losses) - Capital Gifts	Not reported

Change in Reporting for FY03