

Most Common Codes

Code	Description	Restriction of Income vs. Gains
AP	Both corpus and earnings are permanently restricted	1: Income, realized, and unrealized gains all have the same restriction
G	Corpus is permanently restricted; all else is unrestricted	1: Income, realized, and unrealized gains all have the same restriction
P	Corpus is permanently restricted; net gains are temp restricted; net losses (underwater amounts) are reclassified to unrestricted for FAS 117-1 reports	1: Income, realized, and unrealized gains all have the same restriction
T	Both corpus and earnings are temporarily restricted	1: Income, realized, and unrealized gains all have the same restriction
U	Both corpus and earnings are unrestricted	1: Income, realized, and unrealized gains all have the same restriction

Most Common Codes

Code	AP	G	P	T	U
Principal	Perm. Restricted	Perm. Restricted	Perm. Restricted	Temp. Restricted	Unrestricted
Transfers	Perm. Restricted	Unrestricted	Temp. Restricted	Temp. Restricted	Unrestricted
Income	Perm. Restricted	Unrestricted	Temp. Restricted	Temp. Restricted	Unrestricted
Realized	Perm. Restricted	Unrestricted	Temp. Restricted	Temp. Restricted	Unrestricted
Unrealized	Perm. Restricted	Unrestricted	Temp. Restricted	Temp. Restricted	Unrestricted
Distributions	Perm. Restricted	Unrestricted	Temp. Restricted	Temp. Restricted	Unrestricted
Overwater-- Net Gains	Perm. Restricted	Unrestricted	Temp. Restricted	Temp. Restricted	Unrestricted
Underwater --- Net Losses	Perm. Restricted	Unrestricted	Unrestricted	Temp. Restricted	Unrestricted

Less Common Codes

Code	Description	Restriction of Income vs. Gains
P2	Corpus is permanently restricted; gains and losses are temp restricted	1: Income, realized, and unrealized gains all have the same restriction
PT	Corpus, realized gains, and unrealized gains are permanently restricted; income, distributions, and transfers are temporarily restricted	2: Income has a different restriction than realized and unrealized gains
PU	Corpus, realized gains, and unrealized gains are permanently restricted; income, distributions, and transfers are unrestricted	2: Income has a different restriction than realized and unrealized gains
TR	Both corpus and earnings are temporarily restricted, except net losses (underwater) is unrestricted	1: Income, realized, and unrealized gains all have the same restriction
TU	Corpus is temporarily restricted; all else is unrestricted	1: Income, realized, and unrealized gains all have the same restriction
UT	Corpus is unrestricted; all else is temporarily restricted	1: Income, realized, and unrealized gains all have the same restriction

Less Common Codes

Code	P2	PT	PU	TR	TU	UT
Principal	Perm. Restricted	Perm. Restricted	Perm. Restricted	Temp. Restricted	Temp. Restricted	Unrestricted
Transfers	Temp. Restricted	Temp. Restricted	Unrestricted	Temp. Restricted	Unrestricted	Temp. Restricted
Income	Temp. Restricted	Temp. Restricted	Unrestricted	Temp. Restricted	Unrestricted	Temp. Restricted
Realized	Temp. Restricted	Perm. Restricted	Perm. Restricted	Temp. Restricted	Unrestricted	Temp. Restricted
Unrealized	Temp. Restricted	Perm. Restricted	Perm. Restricted	Temp. Restricted	Unrestricted	Temp. Restricted
Distributions	Temp. Restricted	Temp. Restricted	Unrestricted	Temp. Restricted	Unrestricted	Temp. Restricted
Overwater-- Net Gains	Temp. Restricted	Temp. Restricted	Unrestricted	Temp. Restricted	Unrestricted	Temp. Restricted
Underwater --- Net Losses	Temp. Restricted	Temp. Restricted	Unrestricted	Unrestricted	Unrestricted	Temp. Restricted

No Earnings Fund Codes (Due to/Due From)

Code	Description	Restriction of Income vs. Gains
DT	Not included in endowment footnote and no earnings	N/A
DTU	Both corpus and earnings are unrestricted and no earnings/units	1: Income, realized, and unrealized gains all have the same restriction
DTT	Both corpus and earnings are temporarily restricted and no earnings/units	1: Income, realized, and unrealized gains all have the same restriction
DTP	Corpus is permanently restricted; net gains are temporarily restricted; net losses (underwater amounts) are reclassified to unrestricted for FAS 117-1 reports and no earnings/units	1: Income, realized, and unrealized gains all have the same restriction

No Earnings Fund Codes (Due to/Due From)

Code	DT	DTU	DTT	DTP
Principal	N/A*	Unrestricted	Temp. Restricted	Perm. Restricted
Transfers	N/A*	Unrestricted	Temp. Restricted	Temp. Restricted
Income	N/A*	Unrestricted	Temp. Restricted	Temp. Restricted
Realized	N/A*	Unrestricted	Temp. Restricted	Temp. Restricted
Unrealized	N/A*	Unrestricted	Temp. Restricted	Temp. Restricted
Distributions	N/A*	Unrestricted	Temp. Restricted	Temp. Restricted
Overwater-- Net Gains	N/A*	Unrestricted	Temp. Restricted	Temp. Restricted
Underwater --- Net Losses	N/A*	Unrestricted	Temp. Restricted	Unrestricted

**Excluded from footnote; principal as well as accumulated earnings are all excluded.*