

## ***Operating Revenues***

### **Student Tuition and Fees (411000 – 419999)**

*This series of G/L accounts should include income, net of refunds, from tuition and fees charged to students.*

*Revenue from students for room and board should **not** normally be credited to these G/L accounts, but should be recorded under Sales and Services.*

#### [411120 – Fees, General, Applications](#)

Revenue account for the application fee paid to the University of Florida for students seeking admission

#### [411130 – Fees, General, Exam and Testing](#)

Revenue account for testing fees assessed to students

#### [411140 – Fees, General, Audit Courses](#)

Revenue account used to collect tuition and fees for students auditing a course (For use by University Financial Services)

#### [411150 – Fees, General, Corres Courses](#)

Revenue account used by Division of Continuing Education for tuition from correspondence courses.

#### [411160 – Fees, General, Student, Miscellaneous](#)

Revenue account for any student fees not covered by any existing revenue account

#### [411170 – Fees, Tuition/Admission Deposit](#)

Revenue account for tuition deposit paid by students upon acceptance to the University of Florida

#### [411200- Fees- Self Funded Tuition](#)

Revenue account for the collection of self-funded tuition for all semesters (For use by University Financial Services)

#### [411205- Fees- Self Funded Non Res](#)

Revenue account for the collection of self-funded non-resident tuition for all semesters (For use by University Financial Services)

#### [411210 – Fees, Off Book, Fall](#)

Revenue account for collection of self-funded tuition for the current year fall semester (For use by University Financial Services)

#### [411220 - Fees, Off Book, Spring](#)

Revenue account for collection of self-funded tuition for the current year spring semester (For use by University Financial Services)

[411230 - Fees, Off Book, Summer A/C](#)

Revenue account for collection of self-funded tuition for the current year summer A/C semester (For use by University Financial Services)

[411240 – Fees, Off Book, Summer B](#)

Revenue account for collection of self-funded tuition for the current year summer B semester (For use by University Financial Services)

[411250 – Fees, Off Book, Prior](#)

Revenue account for collection of self-funded tuition for a prior year semester (For use by University Financial Services)

[411300- Fees, TPC Temp Tuition](#)

Revenue account used on third party contracts applied to student accounts when billed to sponsor, before payment is received. (For use by University Financial Services)

[411310- Fees, Waiver Revenue](#)

Credit account for recording waivers posted to students' accounts in PeopleSoft Student Financials (For use by University Financial Services)

[411400- Tuition Deposit- Admissions](#)

Revenue account for the collection of the required tuition deposit for undergraduate students (For use by University Financial Services)

[411410- Tuition Deposit- Dentistry](#)

Revenue account for the collection of the required tuition deposit for dental students (For use by University Financial Services)

[411420- Tuition Deposit- Medicine](#)

Revenue account for the collection of the required tuition deposit for medical students (For use by University Financial Services)

[411430- Tuition Deposit-Law](#)

Revenue account for the collection of the required tuition deposit for law students (For use by University Financial Services)

[411920 – Written Off Fees Collected](#)

Revenue account for subsequent collection of written-off tuition and fees

[411930 – Tuition and Fees Refunds](#)

Contra-revenue account for refund of tuition and fees to students (For use by University Financial Services)

[412100 – Tuition](#)

Revenue account for the collection of the resident tuition fee from student tuition payments (For use by University Financial Services)

[412101 – Repeat Surcharge](#)

Revenue account for the collection of the repeat surcharge assessed on undergraduate courses taken for the third or more time (For use by University Financial Services)

[412105 – Matriculation – New Way](#)

Revenue account for the collection of the resident tuition fee through the UFS Account Summary system which was in use Summer 2002 through Summer 2005 (For use by University Financial Services)

[412110 – Matriculation – Fall Term](#)

Revenue account for the collection of the resident tuition fee from student tuition payments for the current year fall semester (For use by University Financial Services)

[412111 – Matriculation – 2005 FLEX](#)

Revenue account for the collection of the 2005 increase of resident tuition fee from student tuition payments (For use by University Financial Services)

[412112 – Matriculation – 2006 FLEX](#)

Revenue account for the collection of the 2006 increase of resident tuition fee from student tuition payments (For use by University Financial Services)

[412113 – Matriculation – 2007 FLEX](#)

Revenue account for the collection of the 2007 increase of resident tuition fee from student tuition payments (For use by University Financial Services)

[412114- Matriculation- 2008 FLEX-UNGRAD](#)

Revenue account for the collection of the 2008 increase of resident tuition fee from undergraduate student tuition payments (For use by University Financial Services)

[412115- Matriculation- 2008 FLEX-GR/PRF](#)

Revenue account for the collection of the 2008 increase of resident tuition fee from graduate and professional student tuition payments (For use by University Financial Services)

[412120 - Matriculation – Spring Term](#)

Revenue account for the collection of the resident tuition fee from student tuition payments for the current year spring semester (For use by University Financial Services)

[412130 - Matriculation – Summer A & C Term](#)

Revenue account for the collection of the resident tuition fee from student tuition payments for the current year summer A/C semester (For use by University Financial Services)

[412140 - Matriculation – Summer B Term](#)

Revenue account for the collection of the resident tuition fee from student tuition payments for the current year summer B semester (For use by University Financial Services)

[412150 - Matriculation – Prior Year](#)

Revenue account for the collection of the resident tuition fee from student tuition payments for a prior year semester (For use by University Financial Services)

[412151- Differential Tuition](#)

Revenue account for the collection of the differential tuition fee from undergraduate student tuition payments (For use by University Financial Services)

[412160 - Matriculation – Waiver Reimbursement](#)

Revenue account used once per year to record tuition remission resident tuition waiver amounts collected for the year in the University Financial Services tuition and fee subsidiary system. (For use by University Financial Services)

[412170 - Matriculation – Tuition Remission](#)

Revenue account used to record tuition remission resident tuition waivers.

[412180 – UF Return of Title IV Funds](#)

Contra-revenue account used in revenue refund checks when a student who is a Title IV recipient withdraws from the University of Florida and UF must return Title IV awards on the student's behalf.

[412190 – Student Repay of Title IV](#)

Revenue account used to record the student's repayment to the University of Florida of funds that UF paid on his behalf for returned Title IV awards.

[412200 – Out-of-State Fee](#)

Revenue account for the collection of the non-Florida tuition fee from student tuition payments (For use by University Financial Services)

[412205 – Non-Florida Tuition – New Way](#)

Revenue account for the collection of non-Florida tuition fee through the UFS Account Summary system which was in use Summer 2002 through Summer 2005 (For use by University Financial Services)

[412210 – Non-Florida Tuition – Fall Term](#)

Revenue account for the collection of the non-Florida tuition fee from student tuition payments for the current year fall semester (For use by University Financial Services)

[412211 – Non-Florida Tuition – 2005, Non-Florida Flex](#)

Revenue account for the collection of the 2005 increase of non-Florida tuition fee from student tuition payments (For use by University Financial Services)

[412220 – Non-Florida Tuition – Spring Term](#)

Revenue account for the collection of the non-Florida tuition fee from student tuition payments for the current year spring semester (For use by University Financial Services)

[412230 – Non-Florida Tuition – Summer A & C Term](#)

Revenue account for the collection of the non-Florida tuition fee from student tuition payments for the current year summer A/C semester (For use by University Financial Services)

[412240 – Non-Florida Tuition – Summer B](#)

Revenue account for the collection of the non-Florida tuition fee from student tuition payments for the current year summer B semester (For use by University Financial Services)

[412250 – Non-Florida Tuition – Prior Year](#)

Revenue account for the collection of the non-Florida tuition fee from student tuition payments for a prior year semester (For use by University Financial Services)

[412260 – Non-Florida Tuition – Waiver Reimbursement](#)

Revenue account used once per year to record tuition remission non-Florida tuition waiver amounts collected for the year in the University Financial Services tuition and fee subsidiary system. (For use by University Financial Services)

[412270 – Non-Florida Tuition – Remission](#)

Revenue account used to record tuition remission non-Florida tuition waivers

[412300 – Student Financial Aid Fee](#)

Revenue account for the collection of the financial aid fee from student tuition payments (For use by University Financial Services)

[412305 – Student Financial Aid – New Way](#)

Revenue account for the collection of the financial aid fee through the UFS Account Summary system which was in use Summer 2002 through Summer 2005 (For use by University Financial Services)

[412310 – Student Financial Aid – Fall Term](#)

Revenue account for the collection of the financial aid fee from student tuition payments for the current year fall semester (For use by University Financial Services)

[412320 – Student Financial Aid – Spring Term](#)

Revenue account for the collection of the financial aid fee from student tuition payments for the current year spring semester (For use by University Financial Services)

[412330 – Student Financial Aid – Summer A & C Term](#)

Revenue account for the collection of the financial aid fee from student tuition payments for the current year summer A/C semester (For use by University Financial Services)

[412340 – Student Financial Aid – Summer B Term](#)

Revenue account for the collection of the financial aid fee from student tuition payments for the current year summer B semester (For use by University Financial Services)

[412350 – Student Financial Aid – Prior Year](#)

Revenue account for the collection of the financial aid fee from student tuition payments for a prior year semester (For use by University Financial Services)

[412400 – Capital Improvement Fee](#)

Revenue account for the collection of the capital improvement fee from student tuition payments (For use by University Financial Services)

[412405 – Capital Improvement – New Way](#)

Revenue account for the collection of the capital improvement fee through the UFS Account Summary system which was in use Summer 2002 through Summer 2005 (For use by University Financial Services)

[412410 – Capital Improvement – Fall Term](#)

Revenue account for the collection of the capital improvement fee from student tuition payments for the current year fall semester (For use by University Financial Services)

[412420 – Capital Improvement – Spring Term](#)

Revenue account for the collection of the capital improvement fee from student tuition payments for the current year spring semester (For use by University Financial Services)

[412430 – Capital Improvement – Summer A & C Term](#)

Revenue account for the collection of the capital improvement fee from student tuition payments for the current year summer A/C semester (For use by University Financial Services)

[412440 – Capital Improvement – Summer B Term](#)

Revenue account for the collection of the capital improvement fee from student tuition payments for the current year summer B semester (For use by University Financial Services)

[412450 – Capital Improvement – Prior Year](#)

Revenue account for the collection of the capital improvement fee from student tuition payments for a prior year semester (For use by University Financial Services)

[412460 – Capital Improvement – Remit to DCU/DOE](#)

Contra-revenue account used in the revenue refunds to remit the capital improvement fees to the Florida Department of Education (For use by University Financial Services)

[412500 – Building Fee](#)

Revenue account for the collection of the building fee from student tuition payments (For use by University Financial Services)

[412505 – Building – New Way](#)

Revenue account for the collection of the building fee through the UFS Account Summary system which was in use Summer 2002 through Summer 2005 (For use by University Financial Services)

[412510 – Building – Fall Term](#)

Revenue account for the collection of the building fee from student tuition payments for the current year fall semester (For use by University Financial Services)

[412520 – Building – Spring Term](#)

Revenue account for the collection of the building fee from student tuition payments for the current year spring semester (For use by University Financial Services)

[412530 – Building – Summer A & C Term](#)

Revenue account for the collection of the building fee from student tuition payments for the current year summer A/C semester (For use by University Financial Services)

[412540 – Building – Summer B Term](#)

Revenue account for the collection of the building fee from student tuition payments for the current year summer B semester (For use by University Financial Services)

[412550 – Building – Prior Year](#)

Revenue account for the collection of the building fee from student tuition payments for a prior year semester (For use by University Financial Services)

[412560 – Building – Remit to DCU/DOE](#)

Contra-revenue account used in the revenue refunds to remit the building fees to the Florida Department of Education (For use by University Financial Services)

[412600 – Late Reg & Pay Fees](#)

Revenue account for the collection of the late registration and late payment fees from student tuition payments (For use by University Financial Services)

[412605 – Late Registration and Payment – New Way](#)

Revenue account for the collection of the late registration and late payment fees through the UFS Account Summary system which was in use Summer 2002 through Summer 2005 (For use by University Financial Services)

[412610 – Late Registration and Payment – Fall Term](#)

Revenue account for the collection of the late registration and late payment fees from student tuition payments for the current year fall semester (For use by University Financial Services)

[412620 – Late Registration and Payment – Spring Term](#)

Revenue account for the collection of the late registration and late payment fees from student tuition payments for the current year spring semester (For use by University Financial Services)

[412630 – Late Registration and Payment – Summer A & C Term](#)

Revenue account for the collection of the late registration and late payment fees from student tuition payments for the current year summer A/C semester (For use by University Financial Services)

[412640 – Late Registration and Payment – Summer B Term](#)

Revenue account for the collection of the late registration and late payment fees from student tuition payments for the current year summer B semester (For use by University Financial Services)

[412650 – Late Registration and Payment – Prior Year](#)

Revenue account for the collection of the late registration and late payment fees from student tuition payments for a prior year semester (For use by University Financial Services)

[412700 – Health Fee](#)

Revenue account for the collection of the health fee from student tuition payments (For use by University Financial Services)

[412705 – Health – New Way](#)

Revenue account for the collection of health fee through the UFS Account Summary system which was in use Summer 2002 through Summer 2005 (For use by University Financial Services)

[412710 – Health – Fall Term](#)

Revenue account for the collection of the health fee from student tuition payments for the current year fall semester (For use by University Financial Services)

[412720 – Health – Spring Term](#)

Revenue account for the collection of the health fee from student tuition payments for the current year spring semester (For use by University Financial Services)

[412730 – Health – Summer A & C Term](#)

Revenue account for the collection of the health fee from student tuition payments for the current year summer A/C semester (For use by University Financial Services)

[412740 – Health – Summer B Term](#)

Revenue account for the collection of the health fee from student tuition payments for the current year summer B semester (For use by University Financial Services)

[412750 – Health – Prior Year](#)

Revenue account for the collection of the health fee from student tuition payments for a prior year semester (For use by University Financial Services)

[412800 – Local Fees](#)

Revenue account for the collection of the local fees (athletic, activity & service, and transportation) from student tuition payments (For use by University Financial Services)

[412805 – Local Fees – New Way](#)

Revenue account for the collection of local fees (athletic, activity & service, and transportation) through the UFS Account Summary system which was in use Summer 2002 through Summer 2005 (For use by University Financial Services)

[412810 – Local Fees – Fall Term](#)

Revenue account for the collection of the local fees (athletic, activity & service, and transportation) from student tuition payments for the current year fall semester (For use by University Financial Services)

[412820 – Local Fees – Spring Term](#)

Revenue account for the collection of the local fees (athletic, activity & service, and transportation) from student tuition payments for the current year spring semester (For use by University Financial Services)

[412830 – Local Fees – Summer A & C Term](#)

Revenue account for the collection of the local fees (athletic, activity & service, and transportation) from student tuition payments for the current year summer A/C semester (For use by University Financial Services)

[412840 – Local Fees – Summer B Term](#)

Revenue account for the collection of the local fees (athletic, activity & service, and transportation) from student tuition payments for the current year summer B semester (For use by University Financial Services)

[412850 – Local Fees – Prior Year](#)

Revenue account for the collection of the local fees (athletic, activity & service, and transportation) from student tuition payments for a prior year semester (For use by University Financial Services)

[412910 – Undistributed Student Fees](#)

Revenue account used to deposit student tuition and fee payments prior to their allocation to the appropriate chartfield string. (For use by University Financial Services)

[412920 – Material & Supply Fee](#)

Revenue account for the collection of material and supply fees from student tuition payments (For use by University Financial Services)

[412930 – Off Campus Course Fee](#)

Revenue account for the collection of distance education fees from student tuition payments (For use by University Financial Services)

[412940 – Equipment Use Fee](#)

Revenue account for the collection of equipment use fees from student tuition payments (For use by University Financial Services)

[413000 – Scholarship Allowance](#)

This G/L account is used to record the scholarship allowance in the financial statements (Fund 251) for year end reports.

**Federal/State Grants and Contracts (420000)**

[420000 – Contracts and Grants Revenues](#)

This G/L account code is for core contracts and grants offices only and may not be used by a department. If you have received a deposit for one of your grants please forward to your contracts and grants office so that they may handle it properly.

**Nongovernmental Grants and Contracts (430000)**

[430000 - Transfers to UF From Component Units](#)

This G/L account code is to record revenue received from component units (or DSOs) to the University.

**Sales and Services – Auxiliary Operations (440000 – 449999)**

[440400 – Sales and Services – Internal](#)

Income and receipts from sales of material, equipment, publications, documents or other items that is sold from a University Department for revenue to a individual, company, or corporation that is internal to the University.

[440500 – Sales and Services – External](#)

Income and receipts from sales of material, equipment, publications, documents or other items that is sold from a University Department for revenue to a individual, company, or corporation that is external to the University.

[440600- C&G Program Related Income](#)

Income earned as a result of an award or as a sponsored activity. This includes fees for services performed during the grant period, proceeds from the sale of property, usage or rental fees, and patent or copyright royalties. This account can be used only in fund 212.

[441100 – Dorm Fees – Fall](#)

This G/L account code is used to represent dorm fees collected from students for the Fall term.

[441200 – Dorm Fees – Spring](#)

This G/L account code is used to represent dorm fees collected from students for the Spring term.

[441300 – Dorm Fees – Summer A](#)

This G/L account code is used to represent dorm fees collected from students for the Summer A term.

[441400 – Dorm Fees – Summer B](#)

This G/L account code is used to represent dorm fees collected from students for the Summer B term.

[441500 – Housing Fees](#)

This G/L account is code used to represent revenue from graduate and family housing

[441600 – Rental of Real Property](#)

Income from rental of institution owned property.

[441700 – Rental of Personal Property](#)

Income from rental of institution owned personal property such as boat, furniture etc.

[442100 – Game Room Revenue](#)

Income from cash received from game room games and events. This can only be used by the Reitz Union.

[442200 – Hotel Revenue](#)

Income from hotel generated revenue. This can only be used by the Reitz Union.

[442300 – Production Services](#)

Income generated for production services provided.

[442400 – Ticket Services](#)

Revenue from sales of tickets for general admission, reserved seats, faculty, staff and students

[442500- Parking Administrative Fees](#)

Transportation and Parking revenue generated from a variety of parking fees

**Interest on Loans/Notes Receivable (450000)**

[450000 – Interest Income on Loans](#)

Record interest paid/collected on student loans.

## **Other Operating Revenues (461000 – 469999)**

### [461000 – Commissions](#)

Income from commissions for sales and/or service performed on behalf of others.  
Example: sales/commissions for acting as a ticket outlet for Ticket Master.

### [462000 – Concessions](#)

Incomes from an event or sport concession stand sales.

### [463000 – Credit Card Charges – Contract](#)

This G/L account is used by Treasury Management to charge campus wide credit card merchants monthly with the fees that are billed by American Express and Elvan (formerly Nova Infosystems), our credit card service provider. It also applies to contractual service fees that the University of Florida is billed by Informed Decisions, Alameda, CA for CashNet, SmartPay fees. The ecommerce merchants are then charged accordingly.

### [464000 – Rebates](#)

Revenue received from the merchant rebate programs

### [465100 – Late Charge Income](#)

To record late charge income on student loans.

### [465103 – Late Cancellation Death](#)

Late charges canceled on student loan due to death.

### [465104 – Late Cancellation Disability](#)

Late charges canceled on student loan due to disability

### [465105 – Late Cancellation Bankruptcy](#)

Late charges canceled on student loan due to bankruptcy

### [465118 – Late Cancellation Write-Off](#)

To record the cancellation of all other late charges on student loans.

### [465125 – Late Cancellation Uncoll PL 100-607](#)

To record the cancellation of late charges on a defaulted health profession loan as approved by Dept of Health and Human Services.

### [465200 – Collection Charge Income](#)

To record collection charge income collected on student loans.

### [465202 – Collection Cancellation Death](#)

Collection charges canceled on student loan due to death.

[465203 – Collection Cancellation Disability](#)

Collection charges canceled on student loan due to disability.

[465204 – Collection Cancellation Bankruptcy](#)

Collection charges canceled on student loan due to bankruptcy.

[465224 – Collection Cancellation Uncoll PL100-607](#)

To record the cancellation of collection charges on a defaulted health profession loan as approved by Dept of Health and Human Services.

[465302 – Penalty Cancellation Death](#)

Penalty charges canceled on student loan due to death.

[465303 – Penalty Cancellation Disability](#)

Penalty charges canceled on student loan due to disability.

[465304 – Penalty Cancellation Bankruptcy](#)

Penalty charges canceled on student loan due to bankruptcy.

[465317 – Penalty Cancellation Write-Off](#)

To record the cancellation of all other penalty charges on student loans.

[465324 – Penalty Cancellation Uncoll PL100-607](#)

To record the cancellation of penalty charges on a defaulted health profession loan as approved by Dept of Health and Human Services.

[465326 – Penalty Income](#)

To record penalty income collected on student loans.

[469000 – Other Operating Revenue](#)

This G/L account code is used to record operating revenue that is not otherwise described.

[469100 – Student Loan Payments](#)

To record ECSI student loans payments processed by UF.

[469101 – ECSI ACH Payments](#)

To record ECSI weekly student loans payments sent to UF via ACH on a weekly and end of month basis.

#### 469102 – Suspense Funds

Represents cash revenue received from students for tuition and non-tuition charges that were originally paid by check or ACH payments which were returned by our bank but not reversed from individual student accounts or the GL yet. University Financial Services uses this account to both deposit the money and for the unencumbered voucher (revenue refund) to cut a check to turn around and pay for the original charges plus service charges.

#### 469103 – Nonsufficient Funds / NSF Charges

To record income received from NSF charges paid from student loan payments.

#### 469104 – Fines and Penalties Revenue

Represents revenue from fines and penalties, for example, parking ticket collection and bounced check fees

#### 469105 – Revenue Royalties – Licenses

A portion of the proceeds paid to the owner of a right including copyright, patent etc.