

Non- Operating Expenses

Transfer Expenses (811000 - 82999)

811000 – Transfers within Business Unit

Used to record the expense (charge) side of the transaction related with the transfer of funds between chartfields that are within the same business unit

812000 – Facilities and Administration (C&G Only)

Overhead expense charged for the recovery of facilities and administrative costs associated with the administration of a gift, grant or contract in sponsored project funds.

813000 – Administrative Overhead

Used to record the administrative overhead charged to auxiliaries, MG&G, and grant funds per directive from VP Business Affairs

814000 – Transfers of Property

This G/L account is used only by Asset Management to record transfers of assets in the Fixed Asset Ownership (8XX) funds.

815000 – Workers Comp C&G Assessment

Used to charge monthly assessment to C&G funds to maintain pool for paying worker's compensation claims relating to employees paid from Contracts and Grants

816000 – Unemployment Comp C&G Assessment

Used to charge monthly assessment to C&G funds to maintain pool for paying unemployment compensation claims for employees paid from Contracts and Grants

817000 – Transfers out Financial Aid

To record the expense side of the transaction related to the transfer of monies for financial aid, from operating funds to scholarship funds.

818000 – Transfers within Fund

To record the expense side of the transaction associated with intra fund transfers within a Business Unit

819000 – FICA Alternative – Transfers Out

Used to record an assessment equivalent to the employer savings of 6.2% on OPS Non-Student employees. The allocation is posted on the first of each month, on the applicable salaries in the previous month.

[819001 – Special Pay Plan Transfer Out](#)

Used to record an assessment equivalent to the employer savings of **FICA** on the mandatory Retirement Special Pay Plan implemented by the University to provide maximum tax advantages for salaried employees (non-OPS), and the University, related to eligible vacation and sick leave payments. Any employees receiving a leave cash out (vacation and/or sick) of \$2,000 or more are automatically enrolled and invested in the BENCOR Retirement Special Pay Plan.

[820000 – Transfers to State of Florida](#)

Account used to record expenses relating to transfers to a state agency.

[820800 – Component Unit Transfer To UF](#)

Account used only by Financial Reporting to record Component Unit Transfers to UF when preparing entries for Component Unit reports.

[820900 – Transfer to UF Component Units](#)

Account used to record expenses on UF's books for amounts transferred to a component unit.

Expenses related to Debt (830000-839999)

[830000 – Int on Cap Asset Related Debt](#)

Interest expense related to debt held for capital assets.

[831000 – Prin Pmt – Cap Asset Related Debt](#)

Payments on principal of capital asset related debt.

Capital Contribution Refund (840000 - 850000)

[840000 – Fed Capit Contribution Refund](#)

Account used to record money returned from the federal loan fund (301) to the Federal Government

[850000 – Institutional Cap Contr Refund](#)

Account used to record money returned from the federal loan fund (301) to the University of Florida

Bad Debt Expenses (870000- 879999)

[870000 – Bad Debt Expense](#)

Used to record the expense relating to accounts receivable that are uncollectable and will be written off. Bad debts appear as an expense on the income statement, thus reducing net income.

[870100 – Stu Financials Bad Debt Exp](#)

Bad debt expenses from uncollectible student accounts receivable

Investment Expenses (880000-889999)

880000 – Investment Expense

Used by Treasury Management to record administrative and management fees associated with investments.

Other Non Operating Expenses (890000-899999)

890000 - Non Operating Expense – Other

Used to record non-operating expenses that are not otherwise specifically identified

891000 – Net Vendor Discounts

Used to record Vendor Discounts lost or realized at the time of payment

899999 – Net Check Suspense

Not for departmental use. The system will use this account for journals with the suspense journal error processing option or for payroll transactions without a current distribution.