

Non-operating Revenues

Appropriations (510000- 519999)

[510000 – State Appropriations](#)

Receipts of State of Florida legislatively appropriated moneys for operating and capital purposes. Excludes receipts of state money that might otherwise be coded as transfers from state agencies; gifts, grants and contracts; or sales and service activities. *Account is for core office use only.*

Interest Incomes and Cancellations (521000- 529999)

[521000 – Interest From Investments](#)

Revenues earned from investment activities. Interest on investments is allocated monthly by Treasury Management

[529000 – Interest- Other](#)

Interest income that is not separately defined

[529101 - Int Canc Teacher](#)

Record interest cancelled on student loans for teaching service.

[529102 - Int Canc Military](#)

Record interest cancelled on student loans for military service.

[529103 - Int Canc Death](#)

Record interest cancelled on student loans due to the death of a borrower.

[529104 - Int Canc Disability](#)

Record interest cancelled on student loans due to the disability of a borrower.

[529105 - Int Canc Bankruptcy](#)

Record interest cancelled on student loans due to bankruptcy.

[529106 - Int Canc Tea 10% PR 070172](#)

Record interest cancelled on student loans for teaching service prior to 07/01/1972 at a rate of 10% of the outstanding balance due.

[529107 - Int Canc Tea 15% PR 070172](#)

Record interest cancelled on student loans for teaching service prior to 07/01/1972 at a rate of 15% of the outstanding balance due.

[529108 - Int Canc Te Oth On/Aft 070172](#)

Record interest cancelled on student loans for other teaching service on/after 07/01/1972.

[529109 - Int Canc Tea 20% On/Aft 070172](#)

Record interest cancelled on student loans for teaching service prior to 07/01/1972 at a rate of 20% of the outstanding balance due.

[529110 - Int Canc Tea 30% On/Aft 070172](#)

Record interest cancelled on student loans for teaching service prior to 07/01/1972 at a rate of 30% of the outstanding balance due.

[529111 - Int Canc Military PR 070172](#)

Record interest cancelled on student loans for military service prior to 07/01/1972.

[529112 - Int Canc Military on/aft 070172](#)

Record interest cancelled on student loans for military service on/after 07/01/1972.

[529116 - Int Canc HPSL 10%](#)

Record interest cancelled at a rate of 10% on health profession student loans due to service obligation.

[529117 - Int Canc HPSL 15%](#)

Record interest cancelled at a rate of 15% on health profession student loans due to service obligation.

[529118 - Int Canc Write-Off](#)

To record all other interest due cancellations.

[529119 - Int Canc Subject On/Aft 072392](#)

Record interest cancelled on student loans for teaching subject matter service on/after 07/23/1992.

[529121 - Int Canc Voluntary on/aft 070187](#)

Record interest cancelled on student loans for volunteer service on/after 07/01/1987.

[529122 - Int Canc Law on/aft 112990](#)

Record interest cancelled on student loans for law enforcement service on/after 11/29/1990

[529123 - Int Canc Early on/aft 072392](#)

Record interest cancelled on student loans for teaching early intervention service on/after 07/23/1992.

[529124 - Int Canc Nur/Mt on/aft 072392](#)

Record interest cancelled on student loans for nursing/med tech service on/after 07/23/1992.

[529125 - Int Canc HPSL Shortage](#)

Record interest cancelled on student loans for health profession loan shortage.

[529126 - Int Canc Uncoll PL 100-607](#)

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

[529127 - Int Canc 9/11 Terrorist Attack](#)

To record the cancellation of interest due on Perkins loans for all borrowers that meet the 9/11 terrorist attack provision as outlined by US DOE.

Prior Year Refunds (530000- 539999)

[530000 – Refunds – PR YR Expnse Refunds](#)

Reimbursements (including reimbursements from employees), rebates and moneys returned from a vendor for prior year expenses.

Other Non-Operating Revenues (540000- 549999)

[541000 – Other Non-Operating Revenue](#)

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

[541100 – Gains \(Losses\)](#)

This account is used to record the amount of remaining net book value of Capital assets at the time of their disposition less any proceeds received. The net book value represents the amount remaining to be depreciated at the time the asset was retired. This account is used only by Asset Management.

[541200 – Insurance Recoveries](#)

Moneys received from insurance companies for something that has been lost, stolen or damaged etc.

[541300 – New Add – Permanent Endowments](#)

This G/L account is used to record additions to permanent endowments in the component units. The UF Foundation is the main recipient.

[541400 – Capital Grnts/Contr/Donations](#)

All grants and contracts for the acquisition, construction, or improvement of capital assets.

[541600 – Proceeds From Bonds Issues](#)

This account is used to record receipts received as a result of capital bond issues. The bond proceeds are used to construct long-lasting capital assets.

[541700 – Livestock Adds – Birth & Growth](#)

This G/L account is used to record the increase in value of raised livestock.

[542000 - Donations](#)

Money received as a gift or contribution.

[542100 – Fed Capital Contribution](#)

This G/L account is used to record the receipt of Federal Perkins and Health Profession Student Loan funds from the US Department of Education and the Department of Health and Human Services.

[542200 – Fed Loan Canc Repay](#)

This G/L Account is used to record loan cancellation reimbursement funds received from the US Department of Education for employment cancellations in the Perkins Loan fund.

[542210 – Fed Ln Canc Repay PR 070172](#)

This G/L Account is used to record loan cancellation reimbursement funds received from the US Department of Education for employment cancellations in the Perkins Loan fund prior to 07/01/1972.

[542220 - Fed Canc Repay On/AFT 070172](#)

This G/L Account is used to record loan cancellation reimbursement funds received from the US Department of Education for employment cancellations in the Perkins Loan fund on or after 07/01/1972.

[542300 – Fed Admin Allowance](#)

This G/L account is used to record administrative allowance funding in the Federal Perkins Loan Program based the Perkins loans advance as authorized by federal regulations.

[542400 – Institutional Cap Contrib](#)

This G/L account is used to record the institutional matching requirement for Federal Perkins and Health Profession Student Loan funds received from the federal government.

[543000 – Net Check Reimbursement](#)

This G/L Account is used to reimburse the net check Fund 195 for financial aid disbursements on a daily basis.

[544000 – Proceeds frm Sales Cap Assets](#)

Asset Management Use only. Not for departmental use.

Transfer Revenues (571100-579999)

[571100 – Transfers within Business Unit](#)

Used to record the revenue side of the transaction relating to transfer of money from one fund to another within the same Business Unit

[571200 – Facilities & Admin \(C&G Only\)](#)

Revenue from the recovery of facilities and administrative costs associated with the administration of a gift, grant or contract.

[571300 – Administrative Overhead](#)

Used by the VP Business Affairs to record the revenue resulting from the assessment of administrative overhead to auxiliaries, MG&G and sponsored research funds

[571400 – Transfers of Property](#)

Used only by Asset Management. This code is used to record the revenue side of the asset transfers between the Fixed Asset Ownership (8XX) funds.

[571500 – Refunds – Workers Compensation](#)

This G/L account is used to record the collection of C&G assessment for workers compensation

[571600 – Refunds – Unempl Compensation](#)

This G/L account is used to record the collection of C&G assessment for unemployment compensation.

[571700 – Transfers in Financial Aid](#)

To record the transfer in of financial aid moneys from other funds.

[571800 – Transfers within Fund](#)

Revenue associated with the transfer in of moneys between chartfields that are within the same Fund.

[571900 – FICA Alternative – Transfers In](#)

Collection of FICA Alternative assessment, which represents employer's saving on Social Security taxes

[571901 – Special Pay Plan Transfer In](#)

Collection of Special Pay Plan assessment, which represents employer's saving on Social Security and Medicare Taxes

[572900 – Transfer fr UF Component Units](#)

Used to record revenue transferred from a given University of Florida component unit to another University of Florida component unit