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 the University Bursar).

**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.

**411180 – Fees- Gen- Transcript Fee**
Revenue account for the collection of the fee associated with students’ request for an official University of Florida transcript.

**411200- Fees- Self Funded Tuition**
Revenue account for the collection of self-funded tuition for all semesters (For use by the University Bursar).

**411205- Fees- Self Funded Non Res**
Revenue account for the collection of self-funded non-resident tuition for all semesters (For use by the University Bursar).
411210 – Fees, Off Book, Fall
Revenue account for collection of self-funded tuition for the current year fall semester (For use by the University Bursar).

411220 - Fees, Off Book, Spring
Revenue account for collection of self-funded tuition for the current year spring semester (For use by the University Bursar).

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 the University Bursar).

411240 – Fees, Off Book, Summer B
Revenue account for collection of self-funded tuition for the current year Summer B semester (For use by the University Bursar).

411250 – Fees, Off Book, Prior
Revenue account for collection of self-funded tuition for a prior year semester (For use by the University Bursar).

411290 - FEES - Self Funded Marker Rate
Identify revenue associated with self-funded programs with market rate tuition.

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 the University Bursar).

411310- Fees, Waiver Revenue
Credit account for recording waivers posted to students’ accounts in PeopleSoft Student Financials (For use by the University Bursar).

411400- Tuition Deposit- Admissions
Revenue account for the collection of the required tuition deposit for undergraduate students (For use by the University Bursar).

411410- Tuition Deposit- Dentistry
Revenue account for the collection of the required tuition deposit for dental students (For use by the University Bursar).

411420- Tuition Deposit- Medicine
Revenue account for the collection of the required tuition deposit for medical students (For use by the University Bursar).

411430- Tuition Deposit-Law
Revenue account for the collection of the required tuition deposit for law students (For use by the University Bursar).
411500 - Student Health Insurance
Revenue account for the collection of University of Florida's mandatory student health insurance (For use by the University Bursar).

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 the University Bursar).

412100 – Tuition
Revenue account for the collection of the resident tuition fee from student tuition payments (For use by the University Bursar).

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 the University Bursar).

412102 – Excess Hour Surcharge
Revenue account for the collection of the excess hour surcharge from student tuition and fee payments (For use by the University Bursar).

412103 – FL Prepaid Tuition Overage
Revenue account is needed for the collection of a new component of the student tuition and fee payments for Fall 2013.

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 the University Bursar).

412111 – Matriculation – 2005 FLEX
Revenue account for the collection of the 2005 increase of resident tuition fee from student tuition payments (For use by the University Bursar).

412112 – Matriculation – 2006 FLEX
Revenue account for the collection of the 2006 increase of resident tuition fee from student tuition payments (For use by the University Bursar).

412113 – Matriculation – 2007 FLEX
Revenue account for the collection of the 2007 increase of resident tuition fee from student tuition payments (For use by the University Bursar).
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 the University Bursar).

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 the University Bursar).

412116- **Matriculation- 2011 FLEX**
Revenue account for the collection of the 2011 increase of resident tuition fee from student tuition payments (For use by the University Bursar).

412117- **Matriculation- 2013 FLEX**
Revenue account for the collection of a new component of the student tuition and fee payments for Fall 2013 (For use by the University Bursar).

412151- **Differential Tuition**
Revenue account for the collection of the differential tuition fee from undergraduate student tuition payments (For use by the University Bursar).

412152 – **2009 Differential Tuition**
Revenue account for the collection of the differential tuition fee from undergraduate student tuition payments for 2009. (For use by the University Bursar).

412153 – **2010 Differential Tuition**
Revenue account for the collection of the differential tuition fee from undergraduate student tuition payments for 2010. (For use by the University Bursar).

412154 – **2011 Differential Tuition**
Revenue account for the collection of the differential tuition fee from undergraduate student tuition payments for 2011. (For use by the University Bursar).

412155 – **2012 Differential Tuition**
Revenue account for the collection of the differential tuition fee from undergraduate student tuition payments for 2012. (For use by the University Bursar).

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 Bursar tuition and fee subsidiary system. (For use by the University Bursar).

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 the University Bursar).

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 the University Bursar).

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 the University Bursar).

412300 – Student Financial Aid Fee
Revenue account for the collection of the financial aid fee from student tuition payments (For use by the University Bursar).

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 the University Bursar).

412355 - Student Financial Aid – UF Online
Revenue account for the collection of the financial aid fee for the UF Online programs beginning Spring 2014.

412400 – Capital Improvement Fee
Revenue account for the collection of the capital improvement fee from student tuition payments (For use by the University Bursar).

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 the University Bursar).
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 the University Bursar).

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 the University Bursar).

412600 – Late Registration & Pay Fees
Revenue account for the collection of the late registration and late payment fees from student tuition payments (For use by the University Bursar).

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 the University Bursar).

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 the University Bursar).

412700 – Health Fee
Revenue account for the collection of the health fee from student tuition payments (For use by the University Bursar).

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 the University Bursar).

412800 – Local Fees
Revenue account for the collection of the local fees (athletic, activity & service, and transportation) from student tuition payments (For use by the University Bursar).

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 the University Bursar).

412855 – Local Fees – UF Online
Revenue account for the collection of local fees for the UF Online programs beginning Spring 2014.

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 the University Bursar).
412920 – Material & Supply Fee
Revenue account for the collection of material and supply fees from student tuition payments (For use by the University Bursar).

412930 – Off Campus Course Fee
Revenue account for the collection of distance education fees from student tuition payments (For use by the University Bursar).

412940 – Equipment Use Fee
Revenue account for the collection of equipment use fees from student tuition payments (For use by the University Bursar).

413000 – Scholarship Allowance
Scholarship allowances are defined as the difference between the stated charge for goods and services provided by the institution and the amount that is paid by the student and/or third parties making payments on behalf of the student. This contra account is used to record the scholarship allowance in the financial statements (Fund 251) for year-end reports (for use by Financial Reporting core office only).

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
Revenue from sales of goods or services accounted for by transactions between departments within UF.

440410 – Rental – Real Property (Internal)
This account is used to record interdepartmental sales transactions (E2R and ISP journals) for income from rental of institution owned property or spaces.

440420 – Rental - Personal Property (Internal)
This account is used to record interdepartmental sales transactions (E2R and ISP journals) for income from rental of institution owned personal property such as equipment, vehicles, furniture etc.
440430 – Ticket Sales (Internal)
This account is used to record interdepartmental sales transactions (E2R and ISP journals) for income from sales of tickets for general admission, reserved seats, faculty, staff and students.

440440 – Hotel Revenue (Internal)
This account is used to record interdepartmental sales transactions (E2R and ISP journals) for income from hotel generated revenue (For use by the Reitz Union).

440450 – Game Room Revenue (Internal)
This account is used to record interdepartmental sales transactions (E2R and ISP journals) for income from cash received from game room games and events (For use by the Reitz Union).

440450 – Royalties (Internal)
This account is used to record all interdepartmental or internal sales transactions such as E2R and ISP journals for the proceeds paid to the owner of a right including copyright, patent etc.

440500 – Sales and Services – External
Revenue from sales of goods and services to an external customer, i.e. the payment comes directly from a faculty, student, staff, or customer and not from other university funds.

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.

441450 – Dorm Fees – Summer C
This G/L account code is for use with the Summer C Department ID for the student in Innovation Academy.

441500 – Housing Fees
This G/L account is code used to represent revenue from graduate and family housing.
441600 – Rental of Real Property (External)
This account is used to record income from non UF departments for the rental of institution owned property.

441700 – Rental of Personal Property (External)
This account is used to record income from non UF departments for the rental of institution owned personal property such as equipment, vehicles, furniture etc.

442100 – Game Room Revenue (External)
This account is used to record income from non UF departments for income for cash received from game room games and events (For use by the Reitz Union).

442200 – Hotel Revenue (External)
This account is used to record income from non UF departments for hotel generated revenue (For use by the Reitz Union).

442300 – Production Services
Income generated for production services provided.

442400 – Ticket Services (External)
This account is used to record income from non UF departments for the 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.

442600 – Parking Meter Revenue
Transportation and Parking revenue generated from parking meters.

442700 – Parking Decal Revenue
Transportation and Parking (TAPS) revenue generated from parking decals. Used by TAPS only.

442800 – Parking Events Revenue
Transportation and Parking (TAPS) revenue generated from parking events and lifts. Used by TAPS only.

442900 – Patient Parking Revenue
Transportation and Parking (TAPS) revenue generated from patient parking at UF Health facilities. Used by TAPS only.
**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.

**464100 – Energy Efficiency Rebates and Distribution**
Revenue received from Energy Efficiency rebate programs and distributed to departments.

**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.
465126 – Late Cancellation VA Disabled Determination
To record the cancellation of late charges in the Federal Perkins Loan program based on VA disability determination.

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.

465217 – Collection Cancellation Write-Off
To record the cancellation of collection charges on student loans.

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.

465229 – Collection Cancellation VA Disability Determination
To record the cancellation of collection charges in the Federal Perkins Loan program based on VA disability determination.

465300 – Late Penalty Income
To record late penalty income collected on student loans.

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. The University Bursar 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 – Royalties – Licenses (External)
This account is used to record income from non UF departments for the proceeds paid to the owner of a right including copyright, patent etc.

469111 – Garnishment Fees
This GL account is for the deposit of fees resulting from the payroll deduction codes GRNREC and GRNINI. The garnishee (UF) is permitted to charge theses fees to offset administrative costs. Used by Payroll only.
Revenue Refunds (491010 – 491270)

**491010 – Refunds – Sales and Services External**
This account is used to record refunds of services provided by UF and posted to the revenue account 440500 – Sales and Services – External. Note: refunds from expenses paid by UF should be credited against the original ChartFields, not this account.

**491110 – Refunds – TAPS Decal Fall**
This account is used to record refunds of services provided by UF and posted to the revenue account 442500 – Parking Administrative Fees. For Transportation and Parking Services use only.

**491120 – Refunds – TAPS Decal Spring**
This account is used to record refunds of services provided by UF and posted to the revenue account 442500 – Parking Administrative Fees. For Transportation and Parking Services use only.

**491130 – Refunds – TAPS Decal Summer**
This account is used to record refunds of services provided by UF and posted to the revenue account 442500 – Parking Administrative Fees. For Transportation and Parking Services use only.

**491140 – Refunds – TAPS Citation Employee**
This account is used to record refunds of services provided by UF and posted to the revenue account 469104 – Fines and Penalties Revenue. For Transportation and Parking Services use only.

**491150 – Refunds – TAPS Citation Student**
This account is used to record refunds of services provided by UF and posted to the revenue account 469104 – Fines and Penalties Revenue. For Transportation and Parking Services use only.

**491160 – Refunds – TAPS Citation Non AFFL**
This account is used to record refunds of services provided by UF and posted to the revenue account 469104 – Fines and Penalties Revenue. For Transportation and Parking Services use only.

**491210 – Refunds – Dorm Fees Fall**
This account is used to record refunds of services provided by UF and posted to the revenue account 441100 – Dorm Fees – Fall. For Housing and Residence Education use only.

**491220 – Refunds – Dorm Fees Spring**
This account is used to record refunds of services provided by UF and posted to the revenue account 441200 – Dorm Fees – Spring. For Housing and Residence Education use only.
491230 – Refunds – Dorm Fees Summer A
This account is used to record refunds of services provided by UF and posted to the revenue account 441300 – Dorm Fees – Summer A. For Housing and Residence Education use only.

491240 – Refunds – Dorm Fees Summer B
This account is used to record refunds of services provided by UF and posted to the revenue account 441400 – Dorm Fees – Summer B. For Housing and Residence Education use only.

491250 – Refunds – Dorm Fees Summer C
This account is used to record refunds of services provided by UF and posted to the revenue account 441450 – Dorm Fees – Summer C. For Housing and Residence Education use only.

491260 – Refunds – Housing Fees
This account is used to record refunds of services provided by UF and posted to the revenue account 441500 – Housing Fees. For Housing and Residence Education use.

491270 – Refunds Rental Real Property
This account is used to record refunds of services provided by UF and posted to the revenue account 441600 – Rental of Real Property.