Operating Expenses – Non Payroll

Contractual Services (710000 – 719999)

If the vendor is an individual, sole proprietor, or partnership, then the Vendor Tax Information form must be completed along with the request for payment or purchase order.

711100 – Accounting Services
This G/L account is used for the payment of fees and incidental charges to vendors that render professional, instructional, or vocational services in accounting to UF.

711200 – Legal Services
This G/L account is used for the payment of fees and incidental charges to vendors that render professional, instructional legal services to UF.

711300 – Consulting Services
This G/L account represents costs incurred for consultants that have contractual agreements in an advisory capacity. Consultants are hired to advise or recommend how functions are being or should be performed. Examples of services include review of management practices or decisions, future purchases or operational systems.

711500 – Architectural Services
This G/L account is used for the payment of fees and incidental charges to vendors that render professional, instructional architectural services to UF.

711600 – Engineering Services
This G/L account is used for the payment of fees and incidental charges to vendors that render professional, instructional engineering services to UF.

711700 – Data Processing Services
This G/L account is used for the payment of fees and incidental charges to vendors that render professional, instructional data processing services to UF.

711750 – Data Processing Services-HPC only
This G/L account is used for the payment of data processing services provided by UF High Performance Computer. For High Performance Computer usage only.

711800 – Entertainment Services
This G/L account is used for the payment of fees and incidental charges to vendors that render professional, instructional entertainment services to UF.

711900 – Bank Charges & Custodial Fees
This G/L account represents the cost for Banking Services
712100 – Subcontract $25,000 or less
This G/L account is used for payment of the first $25,000 or less of a sub-grant or subcontract by UF departments to other non-UF institutions (profit or nonprofit) for the performance of a portion of the scope of work on an extramurally funded project. All payments over $25,000 on a sub-grant or subcontract should be charged to account 712200.

712200 – Subcontract over $25,000
This G/L account is used for payments that total over $25,000 on a sub-grant or subcontract by UF departments for the performance of a portion of the scope of work on an extramurally funded project. All payments less than $25,000 should be charged to account 712100.

713000 – Advertising/Marketing
This G/L account is used for all payments to newspapers, magazines, advertising agencies, radio stations, television stations etc., for promotional advertising, ads for employment of personnel, and displays.

714000 – Construction Contractors
This G/L account is used for payments for construction contractors that agree to furnish materials or perform services at a specified price.

715000 – Lecturers
This G/L account is used to record for payment for one who delivers lectures professionally.

715100 – Meeting/Training Expense
This G/L account is used for expenses related to attending a meeting, seminar, or training session that does not involve travel. This includes seminars presented at or by the University of Florida and seminars attended via the Web.

715200 – Meeting Planning Services
This G/L account is used for payment for professional services to prepare and plan a meeting including registration, coordination of food and beverage, program manager responsibilities, audio visual, and on-site coordination. DOCE, IFAS OCI and any college or unit that bills out or pays for Meeting Planning Services will use this account.

717000 – Laboratory Services
This G/L account is used for payments of fees and incidental charges to corporate entities or individuals that render professional laboratory services.

718000 – Health Assessments
This G/L account is used for payments of fees and incidental charges to perform health assessments required for employment purposes.
719100 – Janitorial Services  
This G/L account represents payment for janitorial services that includes cleaning public areas, removing garbage and doing minor repairs.

719110- Laundry Services  
This G/L account represents payments for washing clothes, linens, etc.

719200 – Participant Support  
This G/L account represents those costs paid to (or on behalf of) participants in meetings, conferences, symposia, and workshops, when there is a category for participant support costs in the award budget.

719250 – Participant Support– No FNA  
This G/L account represents those costs paid to (or on behalf of) participants in meetings, conferences, symposia, and workshops, when there is a category for participant support costs in the award budget but per grantors, FNA costs cannot be charged to the awarded grant.

719300 – Other Services – Non Employees  
This G/L account represents payment of fees and incidental charges to corporate entities or individuals that render services to the University of Florida that is not defined above. Payments for consulting services should be charged to 711300 – Consulting Services.

719400 – Moving Contractor  
This G/L account represents payment of fees and incidental charges associated with moving expenses incurred for current and prospective employees of the University.

719500 – Research Subject Payments  
This G/L account represents payments to individuals participating in an instruction, research, or public service project or study.

719501 – HSP Expense – TM Only  
HSP initial payments supplied for study - to be used by Treasury Mgt only

Utilities and Communications (720000 – 729999)

721100 – Electricity  
This G/L account should be used to record the cost of electricity incurred.

721200 – Natural Gas  
This G/L account should be used to record the cost of natural gas incurred.

721300 – Water  
This G/L account should be used to record all payments for water service.
721350 – Sewage
This G/L account should be used to record all payments for sewage service.

721400 – Garbage Collection
This G/L account should be used to record all payments for garbage collection, hazardous waste disposal, nonhazardous waste disposal, and recycling services.

721500 – Steam
This G/L account should be used to record all payments for steam.

721600 – Chilled Water
This G/L account should be used to record the cost of chilled water incurred.

721700 – Cable Television
This G/L account should be used to record the cost of cable television incurred.

721999 – Utility Reimbursement
This G/L account should be used to reimburse Utility expenses that meet the requirements to benefit the University of Florida.

722100 – Telephone – Local
This G/L account should be used to record local telephone expenses. This includes analog telephones, digital telephones, special purpose telephone, telephone service, toll free inbound telephone service, two way radios. Do not use this account code for long distance or cellular phone charges.

722120 – Telephone Install/Maintenance/Repair
This G/L account should be used for non-recurring charges for installations, moves and changes, hookups, and repairs that relate to the telephone.

722130 – Telephone Leasing
This G/L account should be used to record the leasing of telephone equipment.

722140 – Telephone Contract
This G/L account should be used by departments that have a contract with the Telecommunications. They are billed by a contract.

722150 – Telephone – Long Distance
This G/L account should be used to record long distance telephone expenses. Do not use this account code for local or cellular phone charges.

722200 – Cellular Phones and Service Plans
This G/L account should be used to record cellular telephone expenses. Do not use this account code for local or long distance charges. This account code is for non-recurring expenses that have occurred as a one time item, or if the department has selected to stay with option one of the cellular phone directives of the University of Florida. This
includes cellular telephone services, mobile or cell phones, unified messaging platform, and voice messaging portal.

722300 – Pagers
This G/L account should be used to record the expenses of a pager.

729100 – Utilities and Communication – Resale
This G/L account should be used to record the purchase of communication equipment and utilities for resale purposes to departmental customers.

729200 – Utilities / Communication – Other
This G/L account code should be used to record other utility and communication expenses that are not described above. This can be used for fuel or heating oil kerosene.

729900 – Fax/Phone Equipment <5,000
This G/L account code should be used to record fax and telephone equipment that is <5,000.

Materials and Supplies (730000 – 739999)

731100 – Lab Supplies
This G/L account code represents the cost of supplies and materials consumed or used in connection with the operation of a laboratory or for research purposes. Examples: Lab consumable supplies, lab coats or scrubs, lab test tubes, syringes, gloves.

731110 – Gas, Liquid/Compressed
This G/L account code should be used to record the expenses of gas or liquid purchases. This includes: gas medical grade, gases industrial or specialty, processing chemical, gas cylinder rental or lease.

731200 – Animal for Research <5,000
This G/L account code represents the cost of animals purchased to support research purposes at the University of Florida. This G/L account code should only be for animals that are <5,000.

731210 – Animal Bedding and Supplies
This G/L account code represents the cost of animal care supplies for animals that have been purchased.

731220 – Animal Feed
This G/L account code represents the cost of animal feed for animals that have been purchased.

731300 – Audio/Visual Supplies <5,000
This G/L account code represents the purchase of certain audio visual equipment. This includes film and recording media and projector supplies or light bulbs.
731400 – Agricultural Supplies
This G/L account code represents the cost of supplies and materials consumed or used in connection with the cultivation of soil, crop production, farming and raising livestock (ranching).

731700 – Medical Equipment <5,000
This G/L account code represents all medical equipment purchases that are <5,000.

731800 – Audio/Visual Equipment <5,000
This G/L account code represents the purchase of audio visual equipment, <5,000. Examples are audio visual equipment, camera video equipment, digital camera camcorder, DVD players recorders, presentation equipment, and camera supplies that are <5,000.

731900 – Lab Equip <5,000
This G/L account code represents the purchase of laboratory equipment, <5,000. Examples are lab scientific equipment, refrigerator freezers, microfilm equipment, and lab fume hoods <5,000.

732100 – Office Supplies
This G/L account code represents the cost of all supplies and materials consumed or used in the general operation of an office. Examples: calculator, printer/copier paper, pens, notebooks, paper clips, rulers.

732900 – Office Equip & Furniture <5,000
This G/L account code represents the cost of all equipment and furniture such as chairs, tables, printer stands, chair stool, and tables <5,000.

733000 – Building Maintenance Supplies
This G/L account code represents the cost of supplies used by UF personnel to maintain, repair and operate buildings and equipment.

734100 – Computer Supplies
This G/L account code represents the cost of supplies and materials used in general operation of computers, related equipment, and input and output (I/O) operations. Examples: flash drives, computer parts <5,000, media storage devices, read/write CDs, read/write DVDs.

734200 – Computer Software
This G/L account code represents the cost of general purpose software (such as Windows XP or 7 operating systems, Excel, Word, etc.). This includes site and recurring licenses for word processing systems and upgrades.
734250 – Computer Software Specialized
This G/L account code represents the cost of highly specialized software that can be used for a specific purpose only.

734260 - Electronic Data/Subscriptions
This G/L account represents the cost of electronic data and subscriptions including licenses that are not capitalized.

734800 – Computer Equipment <5,000
This G/L account code represents the cost of computer equipment that is <5,000. Examples: computer monitor, computers, printers, iPads.

734900 – Computer Peripheral <5,000
This G/L account code represents the cost of computer peripherals that are <5,000. This is a piece of computer hardware that is added to a host computer in order to expand its abilities. Examples: CD-ROM drive, internal modem, additional RAM.

735000 – Medical Supplies
This G/L account code represents the cost of medical supplies. Examples: dental imaging supplies, dental supplies, dental x-ray film, drugs and pharmaceutical products, medical patient exam products, medical supplies, medical training supplies, and X-ray film.

735050 – Surgical Supplies
This G/L account code is to be used for all supplies needed in regards to doing any type of surgical procedure.

735100 – Blood Bank / Blood Products
This G/L account code represents the cost of all blood bank supplies, blood supplies, and blood bank equipment.

735200 – Sanitation and Sterilization Supplies
This G/L account code represents the cost of sanitation supplies, cleaning products and cleaning supplies for sterilization.

736000 – Motor Fuels and Lubricants
This G/L account code represents the cost of all charges related to motor fuels and lubricants. Examples: diesel fuel, engine motor oil, gasoline fuel, gear oil, general purpose lubricants, greases, hydraulic oil, marine fuel, transmission oil.

738000 – Miscellaneous Other Supplies
This G/L account code represents the cost of all miscellaneous other supplies not defined elsewhere. Examples: camping outdoor supplies, sports equipment supplies, and bicycles.
**738100 – Uniforms**
This G/L account code is to be used for the purchase of uniforms.

**738200 – Linens**
This G/L account code represents the cost of materials and supplies used in the production of bedding and linens.

**739100 – Materials and Supplies – Resale**
This G/L account code represents the cost of materials and supplies bought solely for resale purposes in those departments that record revenue.

**739110 – Pharmacy – Resale**
This G/L account code represents the cost of Pharmacy related purchases acquired solely for resale purposes in those departments that record revenue.

**739300 – Books and Publications Non Lib**
This G/L account code represents the cost of subscriptions, periodicals, books, or other types of publications purchased by a department for use in an office or department. Purchases of these items for one of University of Florida’s libraries should not be charged to this account code.

**739400 – Other Equipment <5,000**
This G/L account code is used to record the purchase of other equipment that is not defined above and costs less than $5,000.

**739500 – Library Use Only - Resources <250**
This G/L account is used to record the purchase of library resources and publications that cost less than $250. *This account code is for use of the University libraries only.*

**739700 – Small Handtools <5,000**
This G/L account code represents the cost of purchasing small hand tools <5,000. Examples: compressors, garden tools, mowers, sprayers, hammers, screwdrivers.

**739800 – Musical Equipment <5,000**
This G/L account code is to be used for the purchase of musical supplies and equipment <5,000.

**739900 – Firearms <5,000**
This G/L account code represents the cost of purchasing firearms and supplies that are <5,000. Examples: ammunition, explosive materials, firearms, guns.

**Repairs and Maintenance (740000 – 749999)**

**741100 – Repairs and Maintenance – Buildings**
This G/L account code represents the cost of building repairs and maintenance projects as well as that for chillers.
741200 – Maintenance Contracts – Buildings
This G/L account code represents the cost of maintenance contracts for buildings.

741300 – Safety Maintenance and Repairs
This G/L account code represents the cost of safety maintenance and repairs including
decontamination certification.

742100 – Repairs and Maintenance – Furniture and Equipment
This G/L account should be charged with the general repairs and maintenance of
furniture, furnishings, and equipment including medical and lab equipment maintenance.
Please refer to account 742300 and 742400 for repairs and maintenance on Vehicles and
Computers.

742200 – Maintenance Contracts – Equipment
This G/L account should be charged with the cost of equipment maintenance contracts.

742300 – Repairs and Maintenance – Vehicles
This G/L account code represents the cost of parts and supplies used by UF personnel for
the repair and maintenance of UF/State-owned, rented or leased vehicles. Includes
supplies such as batteries, tires, spark plugs, replacement parts, antifreeze, motor oil,
lubricating oil and grease. Also includes, tires and tire tubes, transport vehicle cleaning,
vehicle body repair painting, vehicle maintenance repair and service.

742400 – Repairs and Maintenance – Computer/Electronics
This G/L account should be charged with the cost of general repairs and maintenance of
computers and support contracts. Examples: repair and maintenance fees for computer
equipment and electronics.

749000 – Repairs and Maintenance – Other
This G/L account should be charged with the cost of repairs and maintenance fees that
are not otherwise described above. Examples: batteries, grounds maintenance, irrigation
equipment systems, LAN maintenance and support, motors, and generators <5,000.

Scholarships, Fellowships and Student Loans (750000 – 759999)

751000 – Scholarships
Used by UFS to record financial aid disbursements in Funds 131, 251 & 901.

751110 – Release to Recipients

751120 – Paybacks
Used by UFS to record the repayment of financial aid previously disbursed. These
payback charges are normally requested by SFA.
751200 – Loan Advances
Not for departmental use - for use by University Financial Services only.

751300 – Loan Collections
Not for departmental use - for use by University Financial Services only.

751601 – NDEA Prin Canc
Not for departmental use - for use by University Financial Services only.

751602 – PRIN CANC TEACHER
Not for departmental use - for use by University Financial Services only.

751603 – PRIN CANC MILITARY
Not for departmental use - for use by University Financial Services only.

751604 – PRIN CANC DEATH
Not for departmental use - for use by University Financial Services only.

751605 – PRIN CANC DISABILITY
Not for departmental use - for use by University Financial Services only.

751606 – PRIN CANC BANKRUPTCY
Not for departmental use - for use by University Financial Services only.

751607 – PRIN CANC WRITE-OFF
Not for departmental use - for use by University Financial Services only.

751608 – PRIN CANC SPEECH/PATH LANG
Not for departmental use - for use by University Financial Services only. To record the cancellation of loan principal for Speech & Pathology Language Service

751609 – PRIN CANC TE 10 PR 070172
Not for departmental use - for use by University Financial Services only.

751610 – PRIN CANC TE 15 PR 070172
Not for departmental use - for use by University Financial Services only.

751611 – PRIN CANC OTH ON/AFT 72
Not for departmental use - for use by University Financial Services only.

751612 – PRIN CANC TE 20 PR 070172
Not for departmental use - for use by University Financial Services only.

751613 - PRIN CANC TE 30 PR 070172
Not for departmental use - for use by University Financial Services only.
751614 - PRIN CANC MIL PR 070172
Not for departmental use - for use by University Financial Services only.

751615 – PRIN CANC MIL ON/AFT 07172
Not for departmental use - for use by University Financial Services only.

751616 - PRIN CANC VOLUN ON/AFT 070187
Not for departmental use - for use by University Financial Services only.

751617 - PRIN CANC HPSL 10
Not for departmental use - for use by University Financial Services only.

751618 - PRIN CANC HPSL 15
Not for departmental use - for use by University Financial Services only.

751619 - PRIN CANC UNCOLL PL 100-607
Not for departmental use - for use by University Financial Services only.

751620 - PRIN CANC NURSING
Not for departmental use - for use by University Financial Services only.

751621 - PRIN CANC NURSING 10%
Not for departmental use - for use by University Financial Services only.

751622 - PRIN CANC NURSING 15%
Not for departmental use - for use by University Financial Services only.

751623 - PRIN CANC NURSING 20%
Not for departmental use - for use by University Financial Services only.

751624 - PRIN CANC HPSL SHORTAGE
Not for departmental use - for use by University Financial Services only.

751625 - PRIN CANC SUBJ ON/AFT 072392
Not for departmental use - for use by University Financial Services only.

751626 - PRIN CANC LAW ON/AFT 112990
Not for departmental use - for use by University Financial Services only.

751627 - PRIN CANC EARLY ON/AFT 072392
Not for departmental use - for use by University Financial Services only.

751628 - PRIN CANC NUR/MT ON/AF 072392
Not for departmental use - for use by University Financial Services only.
751629 - PRIN CANC DOE ASSIGN
Not for departmental use - for use by University Financial Services only.

751630 – PRIN CANC PUBLIC DEFENDER
Not for departmental use - for use by University Financial Services only.

751631 - PRIN CANC LIBRARIAN SVC
Not for departmental use - for use by University Financial Services only.

751632 - PRIN CANC PRE-K OR CHILDCARE
Not for departmental use - for use by University Financial Services only.

751633- PRIN CANC VA DISAB DETERM
Not for departmental use - for use by University Financial Services only

751634- PRIN CANC FIRE FIGHTER SVC
Not for departmental use - for use by University Financial Services only

752000 – FELLOWSHIPS / STIPENDS
Used by Payroll to record Fellowship payments through the HRMS additional pay module.

752100 – HLTH INS FELLOWS W/ STIPENDS
Used by HR to record Fellowship health insurance payments.

753000 – LOANS
Not for departmental use - for use by University Financial Services only.

753100 – DIRECT LOAN CANCELLATION
Not for departmental use – account no longer used by the University.

753200 – DIRECT LOAN ADJUSTMENT
Used by UFS to record the return of Direct Loan Funds as a result of return of Title IV funds and voluntary return of Direct Loan funds by the student.

753300 – DIRECT LOAN REFUND
Not for departmental use - for use by University Financial Services only. Account no longer used by the University.

754000 – WAIVERS
Used by Letter of Appointment and Provost Office to record payments to UFS or to other State of Florida community colleges and public universities for eligible employees taking coursework.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>759000 – SCH/FEL/LOAN/WAIV – OTHER</td>
<td>Used by SFA to issue a UF payables check for scholarships for students attending another school. These checks are made payable to the school.</td>
</tr>
<tr>
<td>759100 – EMPLOYEE EDUCATION PROGRAM</td>
<td>Not for departmental use - for use by University Financial Services only.</td>
</tr>
<tr>
<td>759200 - TUITION</td>
<td>Used by Provost Office to pay tuition for students attending UF or students of Higher Education Opportunity (Dependant of Teams Employees Benefit) to other State of Florida community colleges. Used campus wide to pay tuition for either UF students to attend UF or employees to attend other institutions or professional development programs that have tuition payments.</td>
</tr>
</tbody>
</table>

**Loan Cancellation and Receivables Write Off (761000 – 769999)**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>761101 – COST CANC TEA 25 (ALL349)</td>
<td>Not for departmental use - for use by University Financial Services only.</td>
</tr>
<tr>
<td>761102 - COST CANC TE 10/15 PR 070172</td>
<td>Not for departmental use - for use by University Financial Services only.</td>
</tr>
<tr>
<td>761103 - COST CANC OTH ON/AFT 070712</td>
<td>Not for departmental use - for use by University Financial Services only.</td>
</tr>
<tr>
<td>761104 - COST CANC HPSL</td>
<td>Not for departmental use - for use by University Financial Services only.</td>
</tr>
<tr>
<td>761105 - COST CANC NURSING</td>
<td>Not for departmental use - for use by University Financial Services only.</td>
</tr>
<tr>
<td>761106 - COST CANC DEATH</td>
<td>Not for departmental use - for use by University Financial Services only.</td>
</tr>
<tr>
<td>761107 - COST CANC BANKRUPTCY</td>
<td>Not for departmental use - for use by University Financial Services only.</td>
</tr>
<tr>
<td>761108 - COST CANC MILITARY</td>
<td>Not for departmental use - for use by University Financial Services only.</td>
</tr>
<tr>
<td>761109 - COST CANC DISABILITY</td>
<td>Not for departmental use - for use by University Financial Services only.</td>
</tr>
<tr>
<td>761110 - COST CANC WRITE-OFF</td>
<td>Not for departmental use - for use by University Financial Services only.</td>
</tr>
</tbody>
</table>
Travel Expenses (770000 – 779999)

771100 – In State Travel
This G/L account code is to record the cost of travel within the State of Florida for University of Florida official business purpose. Appropriate costs include meals, registration fees, air and ground transportation expenses, parking, and tolls.

771200 – Out of State Travel
This G/L account code is to record the cost of travel within the United States, but outside the State of Florida for University of Florida official business purpose. Appropriate costs include meals, registration fees, air and ground transportation expenses, parking, and tolls.

Domestic travel is defined as any travel within the United States. All other travel is considered foreign.

772000 – Foreign Travel
This G/L account code is to record the cost of travel outside the United States for University of Florida official business purpose. Appropriate costs include meals, registration fees, air and ground transportation expenses, parking, and tolls.

773000 – Travel Advances
This G/L account is used for requests from traveler’s with an approved travel request for an advancement of travel expenses that will occur.
Capital Asset Purchases (780000-789999)

781000 – Land Purchase
This G/L account code represents the cost of Expenditures for land purchase. The entire purchase price, which includes buildings not intended for use, is included in the value of the land. Land is not included in depreciable assets.

781100 – Furniture and Equipment >4,999
This G/L account should be charged for the purchases of general equipment that is $5,000 or more per item and its normal expected life is one year or greater.

782400 – Computer Software =>4,000,000
This G/L account is used to purchase software that costs $4,000,000 or more per user or license. (This does not include Microsoft Office products such as Word or Excel where there are multiple users using the same software.) It must not have a time limited license.

783200 – Modular Buildings
Modular buildings are sectional prefabricated buildings that are manufactured in a plant, and delivered to the customer in one or more complete modular sections. Modular buildings are considerably different from mobile homes. Examples: education or research building, prefab or modular building, prefabricated farm structures.

784000 – Vehicles and Transportation >4,999
This G/L account is used to record the purchase of vehicles and transportation that costs $5,000 or more per item.
Special note: it is the intent of the University to purchase vehicles with the highest fuel efficiency and therefore lowest greenhouse gas emissions. A list of pre-approved recommended vehicles by vehicle type and class is found at http://www.purchasing.ufl.edu/contracts/2013_Approved.pdf to assist departments with choosing a vehicle for purchase. Also keep in mind that the purchase of hybrid and alternative fuel vehicles should be done whenever possible.

785000 – Library Resources & Publications >250
This G/L account is used to record the purchase of library resources and publications that costs $250 or more per item. This account code is for use of the University libraries only.

786000 – Prop Under Capital Lease >4,999
This G/L account is used to record the payments of property under capital lease. This account code is for the use of Asset Management only.

787000 – Construction – Work in Progress
This G/L account is used to record the expenditures of construction work in progress under the following conditions. This account code is for the use of Asset Management only.
For construction projects beginning on or before June 30th, 2008:

1. All new construction

2. Remodeling, renovation, and major repair projects with total cost of $100,000 or greater or 25% or more of the building value. Total cost will include all professional fees, contingencies, materials, etc. associated with the project. Purchases of tangible personal property (OCO) are not included in the evaluation of project costs for capitalization purposes.

3. All land purchases, donations, exchanges, etc.

The Construction Accounting Department, with the approval of the Associate Controller, may capitalize projects costing under $100,000 if a determination is made that the completion of the project will substantially extend the useful life or substantially improve the use of the building. In such instances the costs of project will be added to the real property records. Purchases of tangible personal property (OCO) are not included in the evaluation of project costs for capitalization purposes.

For construction projects beginning on or after July 1st, 2008:

1. The original cost to construct new buildings
2. The costs related to renovation projects which adds new square footage
3. The costs to a renovation project which extends the useful life of a COMPONENT part (i.e. roof, plumbing, electrical, etc) of the building by two or more years, and meets one or both of the following criteria:
   a. The costs are $250,000 or more
   b. The costs are 25% or more than the original cost of the building.

Note: Total costs include all professional fees, contingencies, materials, etc. Excluded costs include tangible personal property and asbestos abatement costs.

788000- Depreciation
This G/L account should be charged with a provision for deterioration of buildings/land improvements; and for wear and tear and obsolesces resulting from the use of capital equipment. This charge is based on the proration of the assets’ cover over their estimated years of life.

789100 – Art and Museum Artifacts >4,999
This G/L account is used to record the purchase of artwork and museum artifacts with a unit cost of $5,000 or more.
**789400 – Livestock >4,999**
This G/L account code is used to record purchases of livestock or other animal that cost $5,000 or more each. The costs of raising immature animals to maturity or general care of the livestock are treated as current operating expenses.

**Other Operating Expenses (790000 – 799999)**

**791000 – Memberships & Dues**
This G/L account should be used for dues and fees for memberships in professional organizations and societies. Examples: business association dues and professional association dues.

**791100 – Subscriptions**
UF business related subscriptions to newspapers and other periodicals.

**791200 – Professional Licenses**
This G/L account should be used for fees related to professional licenses.

**792100 – Rentals – Space**
This G/L account should be used for renting space for offices, storage facilities, warehouses, meeting facilities, rental facility/room non-lease, rental lease residential space, land leases, hotels and motels.

**792200 – Rentals – Equipment**
This G/L account should be used for all equipment rental expenses. Some examples are: automobiles, heavy equipment, equipment for medical usages, office machinery, office equipment, etc.

**792300 – Rentals – Dormitory Furniture**
This G/L account should be used for the rental of dormitory furniture.

**792900 – Rentals – Other**
This G/L account should be used by all other rentals not otherwise described above.

**793100 - Photocopying**
This G/L account code represents the cost of all black and white and color photocopying and related processes purchased from outside vendors.

**793200 - Offset Printing**
This G/L account code represents the cost of printed material reproduced on an offset press such as brochures, flyers, newsletters, posters, postcards letterhead, business cards, and magazines.

**793300 - Specialty Printing**
This G/L account code represents the cost of novelty or premiums printing such as awards, T-shirts, pens, key chains, name tags, buttons
793900 – Printing Reproduction – Other
This G/L account code represents any expenses that can be attributed to printing or a printing process, but does not obviously fit one of the other printing or photocopy categories.

794000 – Postage
This G/L account should be used to record parcel post, express, stamps, special delivery or registered mail charges, bulk mail, postages stamps, packing and wrapping boxes.

794100 – Freight
This G/L account should be used to record charges for incoming and outgoing freight shipments by common carriers, such as UPS, Federal Express, etc., including customs charges and package express that are not applicable to vendor purchases. Also includes air cargo transport and road cargo transport.

794200 – Courier service
This G/L account should be used to record charges for carrying mail, information or supplies worldwide.

795000 – Insurance
This G/L account is used to record the cost including malpractice and liability insurance purchased by the University of Florida or its property, operations, and activities. This G/L account should NOT be used to record the cost of insurance applicable to employees, e.g., worker’s compensation, health insurance, group life insurance, etc.

795100 – Insurance Claims Expense
This G/L account is used to record expenses paid that are covered by liability insurance purchased by the University of Florida or its property, operations, and activities.

795200 – Student Health Insurance Expense
This G/L account is used to record expense paid for the University of Florida's mandatory student health insurance. This account code is for use of Vice President for Student Administration use only.

796000 – Royalties Patents & Copyrights
This G/L account is used to record royalty expenses paid, patents, and copyrights.
Example: Broadcast Program Rights

797100 – Patient Care Costs
This G/L account is used to record patient care costs that can include dental lab service fees or medical lab service fees.

799100 – Expense Advances – Contracts and Grants Only
Not for departments use. This account code is for the use of core Contracts and Grants offices only.
799200 – Awards and Commendations
This G/L account is used to record the cost of awards such as plaques and trophies including engraving and awards to other individuals such as organizations, corporations, etc. This also includes award certificates, educational certificates, and diplomas.

799300 – Collection Expenses
This G/L account code represents payments to collection agencies for their percentage share including litigation costs for all student loan accounts receivable and other receivables.

799400 – Food and Beverages Human Consumption
This G/L account code represents all expenditures for food and beverage purchased from external or internal vendors for human consumption. This includes the purchase of alcoholic drinks, beer, wine, coffee and tea, food – nutrition, non-alcoholic drinks, and water.

799500 – Utilities Tax
This G/L account code represents tax on utilities.

799600 – Entertainment Expense
This G/L account code is used to record those expenses that are related to providing an entertainment.

799620 – Event Tickets
This G/L account code represents expenses related to purchase of event tickets.

799700 – Lobbying (UFF Funds ONLY)
This G/L account code represents costs to try to influence legislators or other public officials.

799800 – Recruitment Expenses
This G/L account code is used to record those expenses that are related to the recruitment of faculty and employees for the University. This will include travel reimbursements paid to incoming recruits and entertainment expenses of current employees.

799900 – Miscellaneous Operating Expense
This G/L account code is used to record those expenses that are related to operating expenses that are not otherwise described. Example: administrative fees licenses.

799910 – Federal UBI Tax
This G/L account code is used to record Federal Unrelated Business Income taxes paid. This account code is for the use of core offices only.

799920 – State UBI Tax
This G/L account code is used to record State Unrelated Business Income taxes paid. This account code is for the use of core offices only.