Non-operating Revenues

**Appropriations (510000- 519999)**

**510000 – State Appropriations**
Receipts of State of Florida Capital Appropriated moneys for capital purposes. Excludes receipts of state money that might otherwise be coded as investments: transfers from state agencies; gifts, grants and contracts; or sales and service activities. *Account code is for core office use only.*

**Interest Incomes and Cancellations (521000- 529999)**

**521000 – Interest On Investments- TM Only**
Money earned on investments. Interest on investments is distributed monthly by Treasury Management.

**521900 – Unrealized Gain/Loss on Invest**
This represents gains and losses calculated from FV adjustments to investments

**529000 – Interest- Other**
Interest income that is not otherwise described

**529101 - Interest Cancellation Teacher**
Record interest cancelled on student loans for teaching service.

**529102 - Interest Cancellation Military**
Record interest cancelled on student loans for military service.

**529103 - Interest Cancellation Death**
Record interest cancelled on student loans due to the death of a borrower.

**529104 - Interest Cancellation Disability**
Record interest cancelled on student loans due to the disability of a borrower.

**529105 - Interest Cancellation Bankruptcy**
Record interest cancelled on student loans due to bankruptcy.

**529108 - Interest Cancellation Tea Oth On/Aft 070172**
Record interest cancelled on student loans for other teaching service on/after 07/01/1972.

**529109 - Interest Cancellation Tea 20% On/Aft 070172**
Record interest cancelled on student loans for teaching service on/after 07/01/1972 at a rate of 20% of the outstanding balance due.
529110 - Interest Cancellation Tea 30% On/Aft 070172
Record interest cancelled on student loans for teaching service on/after 07/01/1972 at a rate of 30% of the outstanding balance due.

529112 - Interest Cancellation Military On/Aft 070172
Record interest cancelled on student loans for military service on/after 07/01/1972.

529116 - Interest Cancellation HPSL 10%
Record interest cancelled at a rate of 10% on health profession student loans due to service obligation.

529117 - Interest Cancellation HPSL 15%
Record interest cancelled at a rate of 15% on health profession student loans due to service obligation.

529118 - Interest Cancellation Write-Off
To record all other interest due cancellations.

529119 - Interest Cancellation Subject On/Aft 072392
Record interest cancelled on student loans for teaching subject matter service on/after 07/23/1992.

529121 - Interest Cancellation Voluntary On/Aft 070187
Record interest cancelled on student loans for volunteer service on/after 07/01/1987.

529122 - Interest Cancellation Law On/Aft 112990
Record interest cancelled on student loans for law enforcement service on/after 11/29/1990

529123 - Interest Cancellation Early On/Aft 072392
Record interest cancelled on student loans for teaching early intervention service on/after 07/23/1992.

529124 - Interest Cancellation Nur/Mt On/Aft 072392

529125 - Interest Cancellation HPSL Shortage
Record interest cancelled on student loans for health profession loan shortage.

529126 - Interest Cancellation Uncollec 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 Public Defender
To record interest cancelled on student loans for public defenders

529130 – Int Canc Fire Fighter Svc
To record interest cancelled in the Federal Perkins Loan program based on Fire Fighter Service.

529131 – Int Canc Librarian Svc
To record interest cancelled on student loans for librarian service

529132 – Int Canc Pre-K or Childcare
To record interest cancelled on student loans for Pre-K or Childcare

529133 – Int Canc VA Disability Determination
To record interest cancelled in the Federal Perkins Loan program based on VA disability determination

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 described.

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. The net book value represents the amount remaining to be depreciated at the time the asset was retired.

541107 – Loss on Cap Threshold Change
This account records the write-off of capital assets due to the change in capitalization threshold.

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 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 Bond 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 plant 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 – Federal 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 – Federal Loan Cancellation 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 – Federal Loan Cancellation 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 - Federal Loan Cancellation 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 – Federal Administration 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 Capital Contributions
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 from Sales Capital Assets
Asset Management Use only. Not for departmental use.

546000 – Non-Capital Grant Contract Gift
This account records gift revenues from the UF component Units. (Used by Financial Reporting core office only)
Transfer Revenues (571100-579999)

571100 – Transfers within Business Unit
Transfer of revenue from one chartfield string to another within the same Business Unit.

571105 – Transfers in Construction
Revenue account used for Construction transfers

571200 – Facilities & Administration (Contracts & Grants Only)
Revenue from the recovery of facilities and administrative costs associated with the administration of a gift, grant or contract

571300 – Administrative Overhead
This G/L account code is used to record the revenue of the general administration portion of indirect costs charged to service departments subject to full-costing requirements specified by A-110 federal guidelines.

571310 – Admin OH-General Admin
This G/L account code is used to record the revenue for the general administration support units costs charged to responsibility centers within the Responsibility Centered Management budgeting process

571320 – Admin OH-Info Tech
This G/L account code is used to record the revenue for the Information Technology administration support units costs charged to responsibility centers within the Responsibility Centered Management budgeting process

571330 – Admin OH-Facilities
This G/L account code is used to record the revenue for the facilities support units costs charged to responsibility centers within the Responsibility Centered Management budgeting process

571340 – Admin OH-HSC Admin
This G/L account code is used to record the revenue for the Health Science Center administration support units costs charged to responsibility centers within the Responsibility Centered Management budgeting process

571350 – Admin OH-Spon Proj Admin
This G/L account code is used to record the revenue for the sponsored project administration support units costs charged to responsibility centers within the Responsibility Centered Management budgeting process
571360 – Admin OH-Student Svcs
This G/L account code is used to record the revenue for the student services support units costs charged to responsibility centers within the Responsibility Centered Management budgeting process

571370 – Admin OH-Library
This G/L account code is used to record the revenue for the library administration support units costs charged to responsibility centers within the Responsibility Centered Management budgeting process

571380 – Admin OH-Bond Payment
This G/L account code is used to record the revenue for the Genetics Building bond payment charged to the three units responsible for bond payment (colleges of Medicine, Liberal Arts and Sciences, and Agriculture and Life Sciences)

571400 – Transfers of Property
This G/L account code is used only by Asset Management. This code is used to record the revenue of the asset transfers between each of the 8XX funds.

571700 – Transfers in Financial Aid
To record the transfer of financial aid from other funds. This account should be used only with Financial Aid Funds (131, 251 and 901).

571800 – Transfers within Fund
Revenue associated with the transfer of funds 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 from UF Component Units
Account code is to be used to record revenue transferred from a given University of Florida component unit.

579500 – Transfers in-Invest Earnings
This account is to be used to transfer investment earnings from the Institutional Investments. Used by Treasury Management only.

579999 – Transfers in –Internal Loans
Account code is to be used to record transfer in from internal loans.