

Assets

Current Assets - Current assets are those assets which are expected to be sold or otherwise used within one year.

Cash (110000- 119999)

[111000 - Cash on Hand](#)

Represents cash held on hand, not in a bank, other than in petty cash and change funds.

[112000 - Cash Clearing](#)

Not for departmental use. Used only by the core offices or the PeopleSoft system in balancing cash between different balancing chartfields.

[112100 - Cash in Bank - Concentration](#)

Represents cash in bank resulting from deposits – departments generally don't use this account as it is populated automatically by the PeopleSoft system.

[112200 - Cash in Bank - Disbursement](#)

Represents cash in bank resulting from Accounts Payable transactions and funded by the Concentration Account – departments generally don't use this account as it is populated automatically by the PeopleSoft system.

[112300 - Cash in Bank - Cashiers Fund](#)

Represents cash in bank resulting from Criser Cashiering transactions – departments generally don't use this account as it is populated automatically by the PeopleSoft system.

[112400 - Cash in Bank - Credit Card](#)

Represents cash in bank resulting from credit card transactions – departments generally don't use this account as it is populated automatically by the PeopleSoft system.

[112500 - Cash in Bank \(ACH/EFT\)](#)

Represents cash in bank resulting from ACH (Automated Clearing House) or EFT (Electronic Funds Transactions), both deposits and disbursements – departments generally don't use this account as it is populated automatically by the PeopleSoft system.

[112600 - Cash in Bank - Payroll](#)

Represents cash in bank resulting from Payroll transactions and funded by the Concentration Account – departments generally don't use this account as it is populated automatically by the PeopleSoft system.

[112650 - Cash in Bank - Payroll Taxes](#)

Represents cash in bank resulting from Payroll Tax transactions and funded by the Concentration Account – departments generally don't use this account as it is populated automatically by the PeopleSoft system.

[112700 - Cash in Bank - Student Financial](#)

Represents cash in bank resulting from Student Financial transactions – departments generally don't use this account as it is populated automatically by the PeopleSoft system.

[112705 – Cash Clearing – Student Financial](#)

Not for departmental use – used by core offices only

[112750 – Cash in Bank – Student Financial Fed](#)

Not for departmental use – used by core offices only

[112850 – Cash in Bank-Euro \(FX Account\)](#)

This account is used to record Cash in Bank - Euro (Foreign Currency Account). Funds in this account are in Euros, which cannot be comingled with USD accounts.

[112900 - Cash in Foreign Bank](#)

Represents cash in any foreign bank.

[113000 - Cash with SBA](#)

Represents cash held with the State Board of Administration.

[115000 - Petty Cash](#)

Represents cash held by departments to conduct small, incidental purchases or process reimbursements on behalf of the University.

[116000 - Change Funds](#)

Represents cash held for the purpose of making change, usually in the collection of revenues.

[117000 – Cash Human Subject Payment](#)

Represents cash held in bank for the purpose of funding gift cards used in the human subject payment (HSP) program. Core office use only.

[119000 - Restricted Cash in Bank](#)

Represents cash in a bank that is restricted by law, covenant, grant, etc to its use.

[119100 - Restricted Cash DSO](#)

Represents cash held by a Direct Support Organization that is restricted by law, covenant, grant, etc to its use.

Investments (120000-129999)

Includes the cost of investments, temporary in nature, for the purpose of earning income on fund cash not immediately needed for operations. It includes marketable state and municipal securities, marketable foreign government securities and marketable corporate securities).

[121100 - Investments SBA – Beginning Balance](#)

The University generally pools its cash in excess of operating needs to achieve the best investment returns. This represents the beginning balance in the period for investments of pooled funds with the State Board of Administration.

[121200 - Purchases of Investments SBA](#)

Represents purchases of investments with the State Board of Administration during the period.

[121300 - Liquidations of Investments SBA](#)

Represents the liquidations/sales of investments with the State Board of Administration during the period.

[121900 – Adjust for FMV-SBA](#)

To record fair market value adjustment to balance of SBA Investments recorded in PeopleSoft. Financial Reporting use only.

[122100 - Investments in State Treasury - Beginning Balance](#)

The University generally pools its cash in excess of operating needs to achieve the best investment returns. This represents the beginning balance in the period for investments of pooled funds with the State Treasurer.

[122200 - Purchases of Investments in State Treasury](#)

Represents the purchases of investments with the State Treasurer during the period.

[122300 - Liquidation Invest State Treasury](#)

Represents the liquidations/sales of investments with the State Treasurer during the period.

[123100 - Investments Pooled - Beginning Balance](#)

This is the fiscal year's beginning balance in Pooled Investments.

[123200 - Purchases Pooled Investments](#)

This account records all purchases of Pooled Investments.

[123300 - Liquidations Pooled Investment](#)

This account records all liquidations or sales of Pooled Investments

[124100 - Investments SPIA Beginning Balance](#)

The University generally pools its cash in excess of operating needs to achieve the best investment returns. This represents the beginning balance in the period for investments of pooled funds with the State Treasury Special Purpose Investment Account (SPIA).

[124200 - Purchases Investments SPIA](#)

Represents purchases of investments in State Treasury Special Purpose Investment account.

[124300 - Liquidation Investments SPIA](#)

Represents liquidation/sales of investments in State Treasury Special Purpose Investment account.

[124900 – Adjust for FMV- SPIA](#)

This account records the adjustment to bring the amount of investments under SPIA from its historical cost to value in the current market at a particular point in time.

[125100 - Investments SPIA-Bond Beg. Balance](#)

The University generally pools its cash in excess of operating needs to achieve the best investment returns. This represents the beginning balance in the period for investments of pooled funds with State Treasury Special Purpose Investment Account for Bond Issue.

[125200 - Purchases Investments SPIA-Bond](#)

This account records the purchases in State Treasury Special Purpose Investment Account for Bond Issue.

[125300 - Liquidations Investments SPIA-Bond](#)

This account records the liquidations in State Treasury Special Purpose Investment Account for Bond Issue.

[125900 – Adjustment for FMV-SPIA-Bond](#)

This account records adjustment to bring the amount of investments under SPIA Bond account from its historical cost to value in the current market at a particular point in time.

[126100 - Investments UFICO Beg. Balance](#)

The University generally pools its cash in excess of operating needs to achieve the best investment returns. This represents the beginning balance in the period for investments of pooled funds with the University of Florida Investment Corporation (UFICO).

[126200 - Purchases Investments UFICO](#)

Represents purchases of investments with the University of Florida Investment Corporation (UFICO).

[126300 - Liquidations Investments UFICO](#)

Represents liquidations/sales of investments with the University of Florida Investment Corporation (UFICO).

[126500 – UFICO Noncurrent Investments](#)

UFICO Investment with liquidity profile over 1 year – for reporting use only and in the UF_ADJ ledger.

[126900 – Adjust for FMV-UFICO](#)

To record fair market value adjustment to balance of UFICO Investments recorded in PeopleSoft. Financial Reporting use only.

[127100 – Investments-Conservative Income](#)

This account records investments in Conservative Income Fund. Used by Treasury Management.

[127200 – Purchases-Conservative Fund](#)

This account records purchases of investments in Conservative Income Fund. Used by Treasury Management.

[127300 – Liquidation-Conservative Fund](#)

This account records liquidation of investments in Conservative Income Fund. Used by Treasury Management.

[127900 – Adjust FMV-Conservative Fund](#)

Not for departmental use – used by core offices only

[129100 - Investments Other Beginning Balance](#)

This is the fiscal year's beginning balance in investments other than named investments or pools.

[129200 - Purchases Investments Other](#)

This account records all purchases of Investments other than named investments or pools.

[129300 - Liquidations Investments Other](#)

This account records all liquidations or sales of investments other than named investments or pools.

[129900 – Adjust for FMV-Other](#)

To record fair market value adjustment to balance of Other Investments recorded in PeopleSoft. Financial Reporting use only.

Accounts Receivables and Allowances for Uncollectable (130000-139999)

[131100 - A/R - Accounts Receivable](#)

Contracts and Grants (Funds 201 and 209) G/L account code used to capture accounts receivable transactions when billing occurs in the myUFL system.

[131200 - A/R - Unbilled Accounts Receivable](#)

Represents accounts receivable from amounts that are not yet billed.

[132100 - A/R - Contracts & Grants](#)

Represents accounts receivable for Contracts and Grants.

[132200 - A/R - Sales & Services](#)

Represents accounts receivable for Sales and Services

[133000 - A/R - Student Receivables](#)

Represents accounts receivable from student-related activities.

[134100 - A/R - Interest on Loans](#)

Represents accounts receivables from interest on loans.

[134200 - A/R - Interest on Investments](#)

Represents accounts receivable from interest due on investments.

[135000 – A/R Loan Principal - Beginning Balance](#)

Not for departmental use – used by Student Financial Services only.

[135100 - A/R - Loan Principal Advanced](#)

Not for departmental use – used by Student Financial Services only.

[135200 - A/R - Loan Principal Collected](#)

Not for departmental use – used by Student Financial Services only.

[136000 - A/R - Loans&Notes – Cancelled](#)

Not for departmental use – used by Student Financial Services only.

[136101 - NDEA Principal Cancelled](#)

Not for departmental use – used by Student Financial Services only.

[136102 - Principal Cancelled Teacher](#)

Not for departmental use – used by Student Financial Services only.

[136103 - Principal Cancelled Military](#)

Not for departmental use – used by Student Financial Services only.

[136104 - Principal Cancelled Death](#)

Not for departmental use – used by Student Financial Services only.

[136105 - Principal Cancelled Disability](#)

Not for departmental use – used by Student Financial Services only.

[136106 - Principal Cancelled Bankruptcy](#)

Not for departmental use – used by Student Financial Services only.

[136107 - Principal Cancelled Write-Off](#)

Not for departmental use – used by Student Financial Services only.

[136108 – Principal Cancelled Speech/Path Lang](#)

Not for departmental use – used by Student Financial Services only.

[136109 - Principal Cancelled Te 10 Pr 070172](#)

Not for departmental use – used by Student Financial Services only.

[136110 - Principal Cancelled Te 15 Pr 070172](#)

Not for departmental use – used by Student Financial Services only.

[136111 - Principal Cancelled Te Oth On/Aft 72](#)

Not for departmental use – used by Student Financial Services only.

[136112 - Principal Cancelled Te 20 Pr 070172](#)

Not for departmental use – used by Student Financial Services only.

[136113 - Principal Cancelled Te 30 Pr 070172](#)

Not for departmental use – used by Student Financial Services only.

[136114 - Principal Cancelled Mil Pr 070172](#)

Not for departmental use – used by Student Financial Services only.

[136115 - Principal Cancelled Mil On/Aft 070172](#)

Not for departmental use – used by Student Financial Services only.

[136116 - Principal Cancelled Volun On/Aft 070187](#)

Not for departmental use – used by Student Financial Services only.

[136117 - Principal Cancelled Hpsl 10](#)

Not for departmental use – used by Student Financial Services only.

[136118 - Principal Cancelled Hpsl 15](#)

Not for departmental use – used by Student Financial Services only.

[136119 - Principal Cancelled Uncoll P1100-607](#)

Not for departmental use – used by Student Financial Services only.

[136120 - Principal Cancelled Nursing](#)

Not for departmental use – used by Student Financial Services only.

[136121 - Principal Cancelled Nursing 10%](#)

Not for departmental use – used by Student Financial Services only.

[136122 - Principal Cancelled Nursing 15%](#)

Not for departmental use – used by Student Financial Services only.

[136123 - Principal Cancelled Nursing 20%](#)

Not for departmental use – used by Student Financial Services only.

[136124 - Principal Cancelled Hpsl Shortage](#)

Not for departmental use – used by Student Financial Services only.

[136125 - Principal Cancelled Subj On/Aft 072392](#)

Not for departmental use – used by Student Financial Services only.

[136126 - Principal Cancelled Law On/Aft 112990](#)

Not for departmental use – used by Student Financial Services only.

[136127 - Principal Cancelled Early On/Aft 072392](#)

Not for departmental use – used by Student Financial Services only.

[136128 - Principal Cancelled Nur/Mt On/Af 072392](#)

Not for departmental use – used by Student Financial Services only.

[136129 - Principal Cancelled Doe Assign](#)

Not for departmental use – used by Student Financial Services only.

[136130 – Principal Cancelled Public Defender](#)

Not for departmental use – used by Student Financial Services only.

[136131 - Principal Cancelled Librarian Service](#)

Not for departmental use – used by Student Financial Services only.

[136132 - Principal Cancelled Pre-K or Childcare](#)

Not for departmental use – used by Student Financial Services only.

[136133 - Principal Cancelled VA Disability Determination](#)

Not for departmental use – used by Student Financial Services only. To record the cancellation of loans approved by the VA due to disability.

[136134 - Principal Cancelled Fire Fighter Service](#)

Not for departmental use – used by Student Financial Services only. To record the cancellation of loans for Fire Fighter service.

[137000 – A/R - Payroll Use Only](#)

Represents accounts receivable related to payroll such as wage refunds due, etc.

[138000 - A/R - Other Receivables](#)

Represents accounts receivable from sources not referenced in other 13xxxx accounts owed by individuals, firms or corporations for goods and services provided by the University. This account is the primary account used by departments across the University billings.

[138500 -A/R-Travel Advances](#)

Represents accounts receivable for travel advances provided to employees, applicants, etc.

[139100 - Allow For Uncoll - Sales&Serv](#)

Represents an allowance for accounts receivable from sales and services that are doubtful for collection

[139200 - Allow For Uncoll – Students](#)

Represents an allowance for accounts receivable from student financials that are doubtful for collection

[139400 - Allow For Uncoll – Interest](#)

Represents an allowance for interest accounts receivable that are doubtful for collection

[139500 - Allow For Uncoll – Loans](#)

Represents an allowance for loan accounts receivables that are doubtful for collection

[139900 - Allow For Uncoll – Other](#)

Represents an allowance for all other accounts receivable, not otherwise specified, that are doubtful for collection

Dues From (140000- 149999)

[146100 - Due From Other Business Units](#)

Represents amounts due from its component units.

[146200 - Due From Primary Government – DCU](#)

Represents amounts due from the State of Florida Division of Colleges and Universities.

[146300 - Due From Primary Government – DOE](#)

Represents amounts due from the State of Florida Department of Education.

[146350 - Due From DOE-PECO](#)

Represents amounts due from the State of Florida Department of Education PECO (Public Education Capital Outlay) funds.

[146370- Due From DOE- Bond Proceeds](#)

This account is to be used to record proceeds from bond issues, which are held by DOE, until needed by UF Construction Funds.

[146400 - Due From Other Funds In BU](#)

Represents amounts due from within the University.

[146435 - Due From Petty Cash](#)

Represents amounts disbursed to departments for petty cash that will be due back to the University when the petty cash fund is closed.

Inventory (150000- 159999)

[151000 - Inventory – Supplies](#)

Represents the cost of supplies purchased and stored until issued for use.

[152000 - Invent Goods Purch For Resale](#)

Represents the cost of goods purchased and stored until resold.

[153000 – HSP Gift Card Inventory](#)

HSP Gift Card Inventory - to be used by Treasury Management only.

Other Assets (170000- 173999)

[170000 – Prepaid Items & Expenses](#)

Represents amounts paid in a period which will benefit or are identifiable to future periods.

[170500 – PCard Pre-Payment](#)

Represents PCard payment made in advance to the University's PCard vendor. These amounts have to be settled as UF departments reconcile and approve their PCard charges.

[171000 - Prepaid Travel Expense](#)

Represents travel advances made in advance to an employee or other authorized University representative prior to time of travel. These amounts have to be settled after such travel is completed.

[172000 - Other Current Assets-Other](#)

Represents any other assets that are not otherwise classified

[173000 - Deferred Charges](#)

Represents non-capital charges that benefit future periods

Noncurrent Loans Receivables and Investments (174000-174999)

[174000 - Note Receivable – Non-Current](#)

Represents the amounts due on loans/notes that are not due within one year.

[174100 - Allow For Uncollectable – Non-Current](#)

Represents an allowance for non-current accounts receivable on loans that are doubtful for collection.

[174200 - Other Non-Current Investments](#)

Financial Reporting use only.

Deferred Outflows of Resources (176000-176999)

176100 – Deferred Outflow - Loss on Refunding

Financial Reporting use only. This account records Losses on the refunding of capital debt (bonds, capital improvement debt, notes)

176200 – Deferred Outflow - Decrease FV Interest Rate SWAP

Financial Reporting use only. This account records decreases in Fair Value of Interest Rate SWAP agreements

176300 – Deferred Outflow – FRS Pension

This records any contribution to the pension plans after measurement date as a deferred outflow.

176400 – Deferred Outflow HIS Pension

This records any contribution to the Health Insurance Subsidy pension plan after measurement date as a deferred outflow.

176500 – Deferred Outflow - OPEB

This records any contribution to the Other Post-Employment Benefits (OPEB) plan after measurement date as a deferred outflow.

176600 – Deferred Outflow – Asset Retirement Obligations (ARO)

This account is used to record deferred outflows associated with legal or contractually enforceable obligations to retire a tangible capital asset, including disposal and environmental remediation. This account will be used for Financial Reporting purposes only.

Capital Assets (180000-189999)

University Departments will not use these accounts directly – charges to account 787000 will be capitalized into the appropriate capital asset category if they meet the University's capitalization threshold

181000 – Land

Represents the cost associated with the acquisition of land and land rights (easements, rights-of-way). This amount includes the purchase price and costs such as legal fees, filling or excavation costs and other costs that are incurred so land is in condition for its intended use.

182000 - Buildings & Improvements

Represents the cost of acquisition and/or construction of permanent structures owned by the University and have met the University's capitalization threshold. This account includes the purchase or construction price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings.

183000 - Furniture & Equipment

Represents the cost of acquisition and/or construction of furniture and equipment with a useful life meeting the University's capitalization threshold. Examples include office equipment, dormitory furniture, classroom furniture, trucks, automobiles, etc.

184000 - Infrastructure & Improvements

Represents permanent improvements, other than buildings, that add value to land such as fences, retaining walls, sidewalks, pavement, gutters, tunnels and bridges.

185000 - Construction-Work in Progress

Represents the cost of construction work started but not yet completed (these assets are not depreciated until completed and in service).

185100 - Intangibles-Work in Progress

Represents the cost of developing intangible assets but not yet completed (these assets are not depreciated until completed and in service). Examples of intangible assets include computer software, copyrights, patents, trademarks etc...

186100 - Artwork Depreciable

Represents the cost for rare art and historic treasures intended for general display in protected environments.

186200 - Artwork Non Depreciable

Represents the cost of artwork that is not depreciable.

186300 – Software

Represents the cost of software both internally developed or externally purchased that meet the University's capitalization threshold

186400 – Livestock

Represents the cost of livestock purchased or donated to the University such as cattle, horses, etc.

186900 - Other Capital Assets

Represents the cost of other capital assets of the University

187000 - Library Resources - Depreciable

Represents exhaustible items used for reference or lending such as books, periodicals and microfilm that have a useful life greater than one year. Items classified in this account are capitalized, depreciated and catalogued by the University of Florida Libraries.

187100 – Library Resources – Non Depreciable

Represents inexhaustible items of historical or literary significance such as documents, maps, photos and original and rare books. Items classified in this account are capitalized, non-depreciating and catalogued by the University of Florida Libraries.

[188000 - Property Under Capital Lease](#)

Represents the value of property under Capital Leases as defined in governmental accounting standards.

[189000 - Leasehold Improvements](#)

Represents the value of improvements made to facilities under a capital lease.

Depreciations (190000-199999)

[192000 – Accumulated Depreciation - Building & Improvements](#)

Represents the accumulated periodic credits made to record the expiration in the useful life of buildings that are attributable to wear and tear through use and lapse of time, obsolescence, inadequacy or other physical or functional cause.

[193000 - Accumulated Depreciation - Furniture & Equipment](#)

Represents the accumulated periodic credits made to record the expiration in the useful life of furniture and equipment that are attributable to wear and tear through use and lapse of time, obsolescence, inadequacy or other physical or functional cause.

[194000 - Accumulated Depreciation - Infrastructure & Improvements](#)

Represents the accumulated periodic credits made to record the expiration in the useful life of Infrastructures and Improvements that are attributable to wear and tear through use and lapse of time, obsolescence, inadequacy or other physical or functional cause.

[196100 - Accumulated Depreciation - Artwork](#)

Represents the accumulated periodic credits made to record the expiration in the useful life of Artwork that are attributable to wear and tear through use and lapse of time, obsolescence, inadequacy or other physical or functional cause.

[196300 - Accumulated Depreciation - Software](#)

Represents the accumulated periodic credits made to record the expiration in the useful life of computer software that are attributable to lapse of time, obsolescence, inadequacy or other physical or functional cause.

[196400 - Accumulated Depreciation - Livestock](#)

Represents the accumulated periodic credits made to record the expiration in the useful life of livestock.

[196900 - Accumulated Depreciation - Other Capital Assets](#)

Represents the accumulated periodic credits made to record the expiration in the useful life of Other Capital Assets that are attributable to wear and tear through use and lapse of time, obsolescence, inadequacy or other physical or functional cause.

197000 - Accumulated Depreciation - Library Resources

Represents the accumulated periodic credits made to record the expiration in the useful life of library resources that are attributable to wear and tear through use and lapse of time, obsolescence, inadequacy or other physical or functional cause.

198000 - Accumulated Depreciation - Capital Leases

Represents the accumulated periodic credits made to record the expiration in the useful life of capital assets under a capital lease that are attributable to wear and tear through use and lapse of time, obsolescence, inadequacy or other physical or functional cause.

199000 - Accumulated Depreciation - Lease Hold Improvements

Represents the accumulated periodic credits made to record the expiration in the useful life of Lease Hold Improvements that are attributable to wear and tear through use and lapse of time, obsolescence, inadequacy or other physical or functional cause.