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/After 070172
Record interest cancelled on student loans for other teaching service on/after 07/01/1972.

529109 - Interest Cancellation Tea 20% On/After 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/After 07/01/1972
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/After 07/01/1972
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/After 07/23/1992
Record interest cancelled on student loans for teaching subject matter service on/after 07/23/1992.

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

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

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

529124 - Interest Cancellation Nur/Mt On/After 07/23/1992

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

529126 - Interest Cancellation Uncollected 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 – Interest Cancelled Public Defender
To record interest cancelled on student loans for public defenders
529130 – Interest Cancelled Fire Fighter Service
To record interest cancelled in the Federal Perkins Loan program based on Fire Fighter Service.

529131 – Interest Cancelled Librarian Service
To record interest cancelled on student loans for librarian service

529132 – Interest Cancelled Pre-K or Childcare
To record interest cancelled on student loans for Pre-K or Childcare

529133 – Interest Cancelled 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 – Gain or Loss on Asset Retirement Obligations (ARO)
This account is used to record the gain or loss from asset retirement obligations. Gain or losses from AROs are derived from the excess expense or recovery of the estimated asset retirement obligation liability.

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 bond draws from the SPIA bond investment account. The bond proceeds are used to construct long-lasting plant assets.

541610 – Proceeds From Bond Issues - Reversal
This account is used to record the REVERSAL of the draw from SPIA bond investment account. 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
This account is used to record donations received as a gift or contribution. Donations are often charitable in nature and donors do not receive any direct benefits or require recognition.

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 Prior 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/After 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.

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)

547000 – Sponsorship
This account is used to record sponsorship revenue in support of an event, activity or organization. Sponsors often receive some sort of recognition for their contribution.
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 Overhead -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 Overhead -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 Overhead -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 Overhead -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 Overhead -Sponsored Project 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 Overhead -Student Services
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 Overhead -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 Overhead -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 and 251).

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.