Current Funds
Current Funds include those economic resources of the university which are expendable for operational purposes in performing the primary objectives of the university - instruction, research and public service.

101  **E&G-General Revenue-Main Campus**
Monies in this fund are appropriated by the State of Florida Legislature for operating expenses of UF main campus. Expenditures must adhere to all restrictions set by the State of Florida.

102  **E&G-General Revenues-HSC Fund**
Monies in this fund are appropriated by the State of Florida Legislature for operating expenses of the Health Science Center (HSC). Expenditures must adhere to all restrictions set by the State of Florida.

103  **E&G-General Revenue-IFAS Fund**
Monies in this fund are appropriated by the State of Florida Legislature for operating expenses of the Institute of Food and Agricultural Sciences (IFAS). Expenditures must adhere to all restrictions set by the State of Florida.

105  **E&G-General Revenue-Strategic Fund**
This fund is used to budget and track expenditures from State funds allocated by the President and Sr. VP's for strategic programs. Expenditures must adhere to all restrictions set by the State of Florida.

106  **E&G-General Revenue-UF Online**
Monies in this fund are appropriated by the State of Florida Legislature. This fund is used to budget and track expenditures from State funds allocated to UF Online. Expenditures must adhere to all restrictions set by the State of Florida.

107  **E&G-General Revenue -Preeminence**
Monies in this fund are appropriated by the State of Florida Legislature. This fund is used to budget and track expenditures from State Preeminence funds. Expenditures must adhere to all restrictions set by the State of Florida.

108  **E&G- General Revenue - World Class Faculty & Scholar Program**
Monies in this fund are appropriated by the State of Florida Legislature. This fund is used to budget and track expenditures from the World Class Faculty & Scholar Program. Expenditures must adhere to all restrictions set by the State of Florida.
109 **E&G - General Revenue –Professional & Graduate Degree Excellence Program**
Monies in this fund are appropriated by the State of Florida Legislature for the Professional & Graduate Degree Excellence Program. This fund is used to budget and track expenditures for this program. Expenditures must adhere to all restrictions set by the State of Florida.

111 **Educational Enhancement Trust Fund -Main Campus**
Monies in this fund come from lottery ticket sales revenue received from the State of Florida for UF main campus. These resources are managed by the Budget Office and used for main campus operational expenses. Expenditures must adhere to all restrictions set by the State of Florida.

112 **Educational Enhancement Trust Fund-HSC**
Monies in this fund come from lottery ticket sales revenue received from the State of Florida for UF Health Science Center (HSC). These resources are managed by the Budget Office and used for HSC operational expenses. Expenditures must adhere to all restrictions set by the State of Florida.

113 **Educational Enhancement Trust Fund-IFAS**
Monies in this fund come from lottery ticket sales revenue received from the State of Florida for the Institute of Food and Agricultural Sciences (IFAS). These resources are managed by the Budget Office and used for IFAS operational disbursements. Expenditures must adhere to all restrictions set by the State of Florida.

121 **Student Fees- Main Campus Fund**
Monies in this fund come from Education and General student matriculation and out-of-state fees for the main campus. Late fees, library fines, and other miscellaneous revenues are also included in this fund. Expenditures are primarily faculty salaries and must adhere to all restrictions set by the State of Florida.

122 **Student Fees-HSC Fund**
Monies in this fund come from Education and General student matriculation and out-of-state fees for the Health Science Center. Expenditures are primarily faculty salaries and must adhere to all restrictions set by the State of Florida.

125 **UF Strategic Fund**
Monies in this fund are appropriated by the President and Sr. VP's for strategic programs. This fund is used to budget and track expenditures from miscellaneous cash-based funds. Expenditures must adhere to all restrictions set by the State of Florida.
126 **Student Fees-UF Online**
Monies in this fund come from students attending UF Online. This fund is used to budget and track expenditures from tuition funds. Expenditures must adhere to all restrictions set by the State of Florida.

131 **Financial Aid-Institutional Fund**
Monies in this fund account for activity associated with resources received by an institution that have no limitations or stipulations placed on them by external agencies or donors, and that have not been set aside for loan, endowment, annuity or life income, or plant purposes. Includes current resources that have internal designations placed by governing boards or institutional management. (Examples-University Scholarship Program, Non-Florida Wavier Scholarship-Adm).

132 **Waiver Authority Institutional**
Monies in this fund are for tuition waivers to graduate students. These waivers are granted to students who are employed as a graduate assistant or receive a graduate fellowship and meet the eligibility requirements established by the University. Expenditures must adhere to all restrictions set by the State of Florida.

141 **Auxiliary Enterprise-Reitz Union Fund**
Monies in this fund come from the financial activities of the auxiliary enterprise, J. Wayne Reitz Union (JWRU). JWRU is an integral part of the University of Florida’s educational mission, as it creates diverse interactions and environments to cultivate personal development and enhance the University experience for students and the greater University community. Expenditures must support the primary mission of the auxiliary.

142 **Auxiliary Enterprise-Traffic and Parking Fund**
Monies in this fund come from financial activities of Transportation and Parking Services at the University of Florida. Revenues are derived from parking fees, the issuance of annual parking decals, and from the collection of parking violation fines. Revenues are pledged in support of the retirement of bonds issued for the construction of parking garages. Expenditures must support the primary mission of the auxiliary.

143 **Auxiliary Enterprise-Teaching and Technology Fund**
Monies in this fund come from continuing education for non-state funded, self-supporting college credit courses or programs, non-credit professional development courses or programs designed to upgrade existing technical or professional skills, and courses that are provided primarily for personal enrichment or as a public service to the community. Expenditures must support the primary mission of the auxiliary.

144 **Auxiliary Enterprise-Information Technology Fund**
Monies in this fund come from the financial activities of IT Infrastructures, Enterprise Systems, Telecommunications, Academic Technology, and Research Computing. Expenditures must support the primary mission of the auxiliary.
145 **Auxiliary – Student Health Care Center Fund**
Monies in this fund come from financial activities of the Student Health Care Center, which provides outpatient medical services to students and staff. Expenditures must support the primary mission of the auxiliary.

146 **Auxiliary – Distance Learning Fees**
Monies in this fund come from Distance Learning Fees assessed from the distance learning course catalog managed by the Office of Teaching and Technology. Fees assessed in compliance with BOG regulations are used to supplement the increased cost for supporting of these programs.

147 **Auxiliary-Housing**
Monies in this fund come primarily from the financial activities of Housing and Residence Education at the University of Florida. Revenues are derived from the collection of dorm rents, expenditures for operations, maintenance expenses and pledged for repayment of bonds issued to finance the construction to dorms. Expenditures must support the primary mission of the auxiliary.

148 **Auxiliary-Off Campus Educational Activities**
Monies in this fund come from Off-Campus Fees assessed from the Off-Campus course catalog and managed by the Office of Teaching and Technology. Fees assessed in compliance with BOG regulations are used to supplement the increased cost for supporting of these programs.

149 **Auxiliary- Other Funds**
Monies in this fund are generated from the sale of goods or services by approved Educational Business Activities (EBA) that operate in support of University mission. This fund is used to account for activities generated by services to both internal and external users. Expenditures must support the primary mission of the auxiliary.

151 **Auxiliary-Working Capital Trust Fund**
Monies in this fund come from auxiliary-related financial transactions of the University’s Facility Services. These services include the sale of utilities (i.e., chilled water, water, waste water, steam, and electricity), refuse pickup services, fuel and repair services for state owned vehicles provided by the Motor Pool department, project management services provided to remodel buildings, contracted custodial and grounds services, and maintenance and repair services. Expenditures must support the primary mission of the auxiliary.
152 **Auxiliary-Law Enforcement Trust Fund**
This fund was established for the University Police Department’s (UPD) special law enforcement trust fund. Acting within the jurisdiction of its employing state university, UPD deposits the proceeds accrued pursuant to the provisions of the Florida contraband Forfeiture Act. Expenditures must support the primary mission of the police department.

153 **Infrastructure Def Maintenance**
This fund is used to record funding restricted for infrastructure maintenance. Funding was provided from a contractual agreement between Duke Energy and Business Affairs.

158 **Support Unit Services Funds**
Monies in this fund come from revenues and expenditures associated with services provided by University units for businesses outside the University of Florida. Examples are Florida Virtual Campus and Florida Polytechnic University.

159 **Support Unit Overhead Fund**
Monies in this fund come from overhead assessed to responsibility centers and is allocated to support units that provide services to responsibility centers. The ultimate customers of these services will be the students/faculty/staff. This fund is used to support infrastructure operations that are necessary to operate the University.

161 **Auxiliary-Service Center Fund**
This fund is specific to Educational Business Activities, specifically defined as Service Centers. Monies in this fund come from sales of goods and/or services primarily to university departments, with most revenue generated from sponsored projects. These units recover the costs of their operations through internal services. Expenditures must support the primary mission of the auxiliary.

162 **Auxiliary-Material and Supply Fees**
Monies in this fund are from the Material and Supplies Fees (M&S Fees) collected from University courses approved by the Office of Academic Affairs to offset the cost of the student’s instructional activities, excluding the cost of equipment replacement, repairs, and maintenance.

163 **Auxiliary-Equipment Use Fee Fund**
Monies in this fund are from the Equipment Use Fee collected from selected courses that use equipment in the educational process as allowed by the Florida Statues. Departments expend revenue from the equipment use fee for the sole purpose of equipment purchase, replacement, repairs, and equipment specific to the courses charged.
164 **Student Fees Funded Activities**
Monies in this fund come from Student Health fees and allocated to Counselling and Wellness Center, and other programs managed by Student Affairs. Activity and Services fees allocated for the repayment of the Student Activity bond are also deposited in this fund. Expenditures must support the primary mission of the unit.

165 **Service Center Support**
This fund captures excess generated from external sales of service centers as such units should recover facility and administrative cost (including depreciation on equipment) when charging external customers which is not the case when billing other UF departments. This fund allows as well for additional contributions towards service center equipment purchases.

168 **Cultural Centers/Broadcasting**
This fund encompasses public service and cultural activities such as the Center for Performing Arts, the Florida Museum of Natural History, the Harn Museum, and public broadcasting units under the College of Journalism and Communications. Expenditures must support the primary mission of the unit.

169 **External Business Activities**
This fund encompasses business enterprises providing services primarily to external parties and in support of the mission of the University. Enterprises include testing labs and other professional services. Expenditures must support the primary mission of the unit.

171 **Transfer from Component Units**
Monies in this fund come from the University of Florida’s component units. In this fund, monies deposited are designated by the component units (outside third parties) as to purpose or department.

173 **PK Yonge Research School**
Monies in this fund come from State Appropriations from the Florida Education Finance Programs (FEFP) to support P. K. Yonge Developmental Research School.

175 **UF Strategic Fund Non-Research**
Monies in this fund are used to support strategic initiatives that are not restricted for research. See fund 275 for strategic fund for research related programs.

179 **Other Miscellaneous Incidental Fund**
Monies in this fund come from various incidental revenues, but no standard funding source. It is primarily used for non-research miscellaneous revenues and follow the same guidelines as Auxiliary funds.
181 **IFAS-Experimental Station Incidental Trust Fund**
Monies in this fund are revenues from the sale of research bi-products of IFAS. This fund is established to support the research function of UF/IFAS.

182 **IFAS-Extension Service Incidental Trust Fund**
Monies in this fund are revenues from the sale of Extension publications, products, and programs, and fees for diagnostic testing. This fund is established to support the Extension function of UF/IFAS.

183 **IFAS-Educational Business Activities**
Monies in this fund are generated from the sale of goods and services from approved IFAS Educational Business Activities (EBA) including UFarm, lab testing, and space rentals. The Educational Business Activities must operate in support of the UF/IFAS mission.

185 **HSC-Incidental Trust Fund**
Monies in this fund come from incidental revenues for the Health Science Center (HSC). The monies within the fund are managed by various departments within the Health Science Center.

186 **HSC-Operations and Maintenance Trust Fund**
Monies in this fund come from hospital related revenues and expenses of the University of Florida College of Veterinary Medicine. All physician-related revenue is retained in the Florida Veterinary Medicine Faculty Association, Inc. (FVMFA).

191 **Student Government Funds**
Monies in this fund come from the collection of Activity and Service fees. The funds are expended for student activities.

192 **Concession Funds**
Monies in this fund come from revenues generated from vending machine sales and commissions that are expended for the benefit of the University in accordance with a budget established by the Provost and Vice-President for Business Affairs.

193 **Cashiers Fund**
This fund is established for the purpose of keeping daily operating cash on hand and is only used by Treasury Management.

194 **Payroll Fund**
A fund used by University Payroll and University Tax Services, to process payroll and tax related transactions. Such transactions include the fringe benefit pool, initial deposits of wage refunds from employees, various payroll deductions, and tax refunds.
195 **Institutional Fund**
This fund is established for the purpose of maintaining institutional activities managed by core offices of Finance and Accounting (core office use only).

196 **Technology Fee Fund**
Monies in this fund are deposit revenues from a technology fee of up to 5 percent of the tuition per credit hour. The revenue from this fee shall be used to enhance instructional technology resources for students and faculty.

199 **Institutional Investments**
This fund is to be used ONLY by Treasury Management to record institutional investments.

201 **C&G-Federal Restricted Fund**
Monies in this fund relate to Federal and Federal flow thru sponsored programs. These funds are restricted and are to be used for research, training, or other sponsored activities, as directed by the sponsor.

209 **C&G-Other Restricted Funds**
Monies in this fund relate to sponsored programs from State, corporate, and other non-federal sources. These funds are restricted and are to be used for research, training, and other sponsored activities, as directed by the sponsor.

211 **C&G-Returned Overhead**
Monies in this fund come from earned overhead from sponsored projects. These funds are restricted for use in support of other research or training programs, as directed in Section 1004.22(5), Florida Statutes.

212 **C&G-Residual Fund**
Monies from this fund are residual monies from sponsored projects. These restricted monies are for use in support of other research or training programs, as directed in Section 1004.22(5), Florida Statutes and by UF Policy.

213 **UFRF Allocations**
Monies in this fund are related to deposits from the UF Research Foundation (UFRF), a Direct Support Organization of the University. These funds are restricted and are to be used in support of other research or sponsored training programs, as directed by UFRF.

214 **C&G-Non-Federal Clinical Trials**
Monies in this fund come from various sponsors. This C&G Non-Fed Clinical Trials fund is restricted to supporting the University’s Sponsored Clinical Trial Business.
221 **IFAS-Experiment Station Federal Trust Fund**
Monies in this fund come from the Hatch Act Federal Appropriation. These funds are restricted to the research function. Through approval of the Hatch Act of 1887, Congress provided for the establishment of an agricultural experiment station at each of the land grant colleges.

222 **IFAS-Extension Service Federal TF**
Monies from this fund come from the Morrill Acts Federal Appropriation. The legislation gave states public lands, provided that the proceeds from them would go to establishing a college that would teach agriculture and mechanical arts. These funds are restricted to the extension (public service) function. Florida Cooperative Extension is a partnership between UF/IFAS, U.S. Department of Agriculture, and the county governments in Florida to provide scientific knowledge and expertise to the public through non-resident educational programs. Operating as part of IFAS, Extension serves each of the state’s 67 counties by providing information and conducting educational programs on issues such as sustainable agriculture, competitiveness in world markets, natural resource conservation, energy conservation, food safety, child and family development, consumer credit counseling, and youth development.

223 **IFAS Capacity**
Monies in this fund come from the Hatch Act and Morrill Acts Federal Appropriation, providing for the establishment of agricultural experiment station and extension function. Fund 223 is replacing funds 221 and 222.

251 **Financial Aid Restricted-Federal, State, Private**
Monies in this fund come from private and government sources and are used to account for scholarship programs and disbursement of student financial aid. These resources are restricted by donors as well as outside agencies and used only for student financial aid purposes. However, the donors and outside agencies do not designate the recipient of the student financial aid. Monies in this fund come from each credit hour of Student Financial Aid Fees (Example-I. Douglas Turner Grant), amounts transferred from UF Departments, and external agencies for monies from Student Financial Aid. Expenditures must adhere to all restrictions set by the State of Florida (Example is Florida Bright Futures and Florida Student Assistance Grant). Monies in the fund are for activity associated with resources provided to an institution that has externally established limitations or stipulations placed on their use, but are intended to be used for current purposes at the direction of the external funding source, restrictions can be broad or specific.

275 **UF Strategic Fund - Research**
This fund was established to support strategic initiatives as it relates to research activities. For non-research activities see fund 175 for the strategic initiative fund.
Restricted Incidental Fund
Monies in this current restricted fund come from incidental revenues that are restricted to a specific department or purpose.

Loan Funds
Loan Funds consist of loans to students and the resources available for such purposes. The terms of loan agreements usually specify that the monies operate on a revolving basis, i.e., repayments of principal and interest loans to other individuals.

Loans-Federal
Monies in this fund come from Federal Government and Institutional contributions. It is composed of various federal student loan programs and is used to track loan balances. (Examples-Federal Perkins Loans, Health Professions Loans, Loans for Disadvantaged Students and Noyce).

Loans-Institutional
Monies in this fund come from private donations and earned revenue, such as interest and collection charges on outstanding loans. It is composed of several accounts and was established for the disbursement of institutional student loans. The fund must match at least one-ninth of the capital in the Federal Loan Fund.

Capital Projects Funds
The purpose of this fund group is to account for the unexpended resources derived from various sources to finance the acquisition, construction, or renewal and replacement of long-lasting plant assets and the associated liabilities.

Capital Facilities Match Fund
Monies in this fund come equally from private donations and state matching appropriations. This fund is used to record major construction projects for the University of Florida. All Capital Facilities Matching projects are pre-approved through state legislation.

Courtelis Private Donations
This fund is used to temporarily record the Capital Facilities Courtelis Private Matching money received through the University Foundation.

Lottery Funds-Construction
Monies in this fund are Lottery Funds received directly by the University from Department of Education for State Appropriations, to finance the construction and/or maintenance (repairs) of plant assets and the associated liabilities.
504 **SUS - General Revenue**  
Monies in this fund come from the Department of Education's General Revenue fund, to finance the construction and/or maintenance (repairs) of plant assets and the associated liabilities.

511 **Capital Improvement Trust Fund**  
This fund is used to record Capital Improvement Fees, which are a component of student tuition fees. This fee is currently $2.44 per credit hour.

521 **SUS-PECO**  
Monies in this fund come directly from Public Education Capital Outlay (PECO) State Appropriations, to finance the construction and/or maintenance (repairs) of plant assets and the associated liabilities. PECO funds are generated through the levy of the gross receipts tax on utilities and used to accomplish fixed capital outlay projects of the education agencies.

531 **IFAS-Land & Relocation Trust Fund**  
Monies in this fund come from land sales associated with the Institute of Food and Agriculture Sciences (IFAS). This fund was established by the Legislature to assist in the relocation and related construction for the consolidation of various research centers around the State.

545 **Utility Infrastructure**  
Monies in this construction fund come from Facilities Services auxiliary and are used to account for utility infrastructure. Expenditures must support the primary mission of the auxiliary.

547 **Housing Construction**  
Monies in this construction fund come from Housing and Residence Education auxiliary and are used to account for Housing projects. Expenditures must support the primary mission of the auxiliary.

554 **Reitz Union Expansion Bond**  
Monies in this construction fund are related to the proceeds, expenditures, and associated liabilities from the Reitz Union Bond issued for the purpose of construction activities to expand and renovate the Reitz Union.

555 **UF Dorm Rev. Bond, Series 2013A**  
Monies in this construction fund are related to the proceeds, expenditures, and associated liabilities, from the construction activities to build the new residence hall Single Student Housing.
557 University Dormitory Revenue Bond Series 2021 (Gator Village)
Monies in this construction fund are related to the proceeds, expenditures, and associated liabilities, from the construction activities to build the new Gator Village Residential complex.

563 University Bond Issue
Monies in this fund are from the proceed of the University of Florida Parking Facilities Revenue Bond, Series 2018A

564 Lease Purchase Agreements
Monies in this construction fund are related to the proceeds received from lease purchase agreements and the associated expenditures and liabilities while in construction activity stages.

565 Line of Credit Financing
Monies in this construction fund are related to proceeds received from Line of Credit financing agreements, the associated expenditures, and associated liabilities while in construction activity stages.

57X E&G Construction (Fund 570-579)
Monies in these funds are appropriated to the university by the State of Florida Legislature. Expenditures must adhere to all restrictions set by the State of Florida.

580 Construction – E&G Interest
Monies in this construction fund are related to projects funded by investment earnings on Appropriation monies. Expenditures must adhere to all restrictions set by the State of Florida.

581 Infrastructure Deferred Maintenance - Construction
Monies in this construction fund were provided from a contractual agreement between Duke Energy and Business Affairs. This fund is used to record construction expenses as it relates to the UF utilities infrastructure.

591 Insurance and Litigation
Monies in this fund come from proceeds of insurance or litigation settlements. These funds are used to finance repairs, maintenance or renovations of long-lasting plant assets.

594 Federal Sponsored Construction
Monies in this fund come directly from Federal Sponsored Grants and Contracts to the University. This is used to finance the acquisition, repairs, renovations, or construction of long-lasting plant assets per the contract/grant terms. Expenditures must adhere to all restrictions set by the contract or grant.
Non-Federal Sponsored-Cost Reimbursement
Monies in this fund come from Non-Federal Sponsored Grants and Contracts to the University. This is used to finance the acquisition, repairs, renovations or construction of long-lasting plant assets. Expenditures must adhere to all restrictions set by the contract or grant.

Other Funding Sources Construction Fund
Monies in this fund are from University departments to finance capital projects, repairs or renovations of long-lasting plant assets. The monies in this fund are derived from private donations, recharge center support (auxiliary), research indirect cost returns, research residual funding from contracts and grants, strategic funds, and any other funding source that is NOT Education and General, Sponsored Contracts and Grants, Bonds or State Appropriated construction funding support.

Repairs and Replacement Funds

601 R&R-Housing Fund
This fund is used to record the repair and replacement of Housing capital assets at the University of Florida. Funding is provided by Transfers from the Housing Auxiliary Fund (147).

611 R&R-Traffic & Parking
Funding is provided by Transfers from the Traffic and Parking Auxiliary Fund (142).

Capital Interest and Sinking Funds
The purpose of this fund group is to account for the accumulation of resources for interest and principal payments and other debt service charges.

701 I&S - Housing Fund
This Fund represents Interest and Sinking reserves for the repayment of Housing System bond debts. Principal and interest payments are made from this fund.

711 I&S - Traffic & Parking
This fund represents Interest & Sinking reserves for the repayment of Traffic & Parking bond debts. Principal and interest payments are paid from this Fund.

721 I&S - Clinical Translational Research Building Bond
This Fund represents Interest and Sinking reserves for the repayment of the Clinical Translational Research Building bond debts. Principal and interest payments are made from this fund.
731 I&S - Reitz Union Bond
This Fund represents Interest and Sinking reserves for the repayment of the Reitz Union bond debts. Principal and interest payments are made from this fund.

Capital Assets Funds (funds 801–899 are for the use of Asset Management only)
This fund group includes all long-lasting assets (tangible personal property and real property) in the service of the University of Florida, as well as associated liabilities. Tangible personal property consists of equipment, fixtures and other property of a non-consumable nature, the value or cost of which is $5,000 or more, with a normal expected life of one year or more, and Library resources with a value or cost of $250 or more and having a useful life of one year or more. Real property includes land and buildings (including appurtenance, fixtures or equipment and structures), additions, replacements, major repairs and renovations to real property which materially extend its useful life or materially improve or change its functional use. Long-lasting assets held as investments in Endowment Funds are excluded from these funds.

801 Cap Assets/UF Plant Fund Non-Grant
This Fund includes all tangible personal property and real property assets that are owned or titled to the University of Florida and not associated with any specific research project.

802 Cap Assets/UF Plant Fund Grants
This Fund includes all tangible personal property and real property assets that are owned or titled to the University of Florida. The assets reported in Fund 802 represent those assets that are used on an active research project. Each asset includes the active project number in the asset ChartFields.

891 Cap Assets/Non UF Plant Fund Donated
This Fund includes all tangible personal property and real property assets that are titled to the University of Florida. The capital assets reported in Fund 891 represent those capital assets that were donated to the University of Florida.

899 Cap Assets/Non UF Property
This fund is used to record non-UF owned capital assets in the service of the University of Florida. This includes assets loaned to the University of Florida and assets purchased on a grant or contract when the terms and conditions of the agreement stipulate that the title of the assets will reside with the funding agency.
**Agency Funds**
Agency funds consist of funds held by an institution as custodian or fiscal agent for others. Revenues and Expenses in this fund are not reported on the University’s Statement of Revenues, Expenses, and Changes in Net Position, but are reported as changes to Deposits held in Custody on the Statement of Net Position.

**901 Agency-Custodial Scholarship Fund**
Resources held by an institution acting as a custodian or fiscal agent. The resources are deposited with the institution for safekeeping to be used or withdrawn by the depositor at will. (Examples-Scholarship checks sent to the university designated for a particular student and Federal Direct Loans are included in this fund code).

**920 Component Unit Investments**
Monies in this fund come from UF Component Units. The University invests these funds on their behalf.

**991 Agency-Other Agency Funds**
The University of Florida holds monies from time to time as an agent for others. The University does not control how these monies are spent, but the third parties who made the deposits control how their monies will be spent. Some examples of monies in this fund are: Student Fees for Athletics, held for distribution to The University Athletic Association, Sales Tax collections to be forwarded to the State Department of Revenue, and Gator 1 Card deposits.