UF General Accounting & Financial Reporting
UNIVERSITY of FLORIDA

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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 with Wells Fargo resulting from deposits. Departments generally do not use this account as it is populated automatically by PeopleSoft.

112105 - Cash in Bank - JPMC Concentration
Represents cash in bank resulting from transfers from deposit accounts and is used to fund disbursement accounts. Departments generally do not use this account as it is populated automatically by PeopleSoft.

112115 - Cash in Bank - JPMC Check/Cash
Represents cash in bank resulting from check and cash deposits, as well as deposits made by remote deposit capture (i.e., mobile or desktop scanner deposit).

112155 - Cash in Bank - JPMC Escrow
Not for departmental use – used by core offices only.

112205 - Cash in Bank - JPMC Disbursement
Represents cash in bank resulting from accounts payable transactions and funded by the Concentration Account. Departments generally do not use this account as it is populated automatically by PeopleSoft.

112255 - Cash in Bank - JPMC Digital Payment
Represents cash in bank resulting from digital payment. Departments generally do not use this account as it is populated automatically by PeopleSoft.

112305 - Cash in Bank - JPMC Cashiers Fund
Represents cash in bank resulting from Criser Cashiering transactions. Departments generally do not use this account as it is populated automatically by PeopleSoft.

112405 - Cash in Bank - JPMC Credit Cards
Represents cash in bank resulting from credit card transactions. Departments generally do not use this account as it is populated automatically by PeopleSoft.

112505 - Cash in Bank - JPMC Incoming ACH/EFT
Represents cash in bank resulting from incoming Automated Clearing House (ACH) or Electronic Funds Transactions (EFT)/Wire deposits. Departments generally do not use this account as it is populated automatically by PeopleSoft.

112515 - Cash in Bank - JPMC Grant Receipt
Represents cash in bank resulting from ACH, EFT, wire, cash, and check deposits specific to Contracts & Grants.

112525 - Cash in Bank - JPMC Outgoing ACH/EFT
Represents cash in bank resulting from outgoing ACH, EFT, or wire disbursements. Departments generally do not use this account as it is populated automatically by PeopleSoft.

112605 - Cash in Bank - JPMC Payroll/Tax
Represents cash in bank resulting from payroll and payroll tax transactions and funded by the concentration account. Departments generally do not use this account as it is populated automatically by PeopleSoft.

112705 - Cash Clearing - JPMC Student Financial
Represents cash in bank resulting from Student Financial transactions. Departments generally do not use this account as it is populated automatically by PeopleSoft.

112755 - Cash in Bank - JPMC Student Financial Federal
Not for departmental use – used by core offices only.

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 Research Participant Payment
Represents cash held in bank for the purpose of funding gift cards used in the Research Participant Payment 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

132275 - A/R – Internal Sales
This account is used to record accounts receivable from internal sales.

133000 - A/R - Student Receivables
Represents accounts receivable from student-related activities.

133100 - A/R - Student Financial Aid Refund
Represents accounts receivable from student financial aid.

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 Pl100-607
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.

138400 -A/R-Leases - Current
Represents accounts receivable from current leases.

138500 -A/R-Travel Advances
Represents accounts receivable for travel advances provided to employees, applicants, etc.

138600 -A/R-Travel Advance Balance
Represents the excess balance of the travel expenditures due from the employee after completion of expense report.

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 - Subaward Advances
Represents subaward advances made in advance to sponsored program subrecipients. These amounts have to be settled after liquidation reports are approved by the University. This account is for the use of the core Contracts & Grants offices only.

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

174400 -A/R-Leases – Non-Current
Represents accounts receivable from non-current leases.

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.

188100 – Leased Furniture and Equipment
Represents the value of the right to use furniture and equipment under lease as defined in governmental accounting standards.

188200 – Leased Furniture and Equipment
Represents the value of the right to use real estate under lease defined in governmental accounting standards.

188300 – Subscription Software
Represents the value of the right to use subscription software 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.

198100- Accumulated Depreciation – Furniture and Equipment
Represents the accumulated periodic credits made to record the expiration in the useful life of furniture and equipment under lease that are attributable to wear and tear through use and lapse of time, obsolescence, inadequacy or other physical or functional cause.

198200 - Accumulated Depreciation – Real Estate
Represents the accumulated periodic credits made to record the expiration in the useful life of real estate under lease that are attributable to wear and tear through use and lapse of time, obsolescence, inadequacy or other physical or functional cause.

198300 - Accumulated Depreciation – Subscription Software
Represents the accumulated periodic credits made to record the expiration in the useful life of real estate under 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.