

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 070172](#)

Record interest cancelled on student loans for teaching service on/after 07/01/1972 at a rate of 30% of the outstanding balance due.

[529112 - Interest Cancellation Military On/After 070172](#)

Record interest cancelled on student loans for military service on/after 07/01/1972.

[529116 - Interest Cancellation HPSL 10%](#)

Record interest cancelled at a rate of 10% on health profession student loans due to service obligation.

[529117 - Interest Cancellation HPSL 15%](#)

Record interest cancelled at a rate of 15% on health profession student loans due to service obligation.

[529118 - Interest Cancellation Write-Off](#)

To record all other interest due cancellations.

[529119 - Interest Cancellation Subject On/After 072392](#)

Record interest cancelled on student loans for teaching subject matter service on/after 07/23/1992.

[529121 - Interest Cancellation Voluntary On/After 070187](#)

Record interest cancelled on student loans for volunteer service on/after 07/01/1987.

[529122 - Interest Cancellation Law On/After 112990](#)

Record interest cancelled on student loans for law enforcement service on/after 11/29/1990

[529123 - Interest Cancellation Early On/After 072392](#)

Record interest cancelled on student loans for teaching early intervention service on/after 07/23/1992.

[529124 - Interest Cancellation Nur/Mt On/After 072392](#)

Record interest cancelled on student loans for nursing/med tech service 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.

548000 – Scripps Integration Beginning Balance

This account is used to record the beginning balances from Scripps Jupiter integration with the University of Florida. This represents the cash or asset balances that were transferred. **Core office use only.**

Transfer Revenues (571100-579999)

571100 – Transfers within Business Unit

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

571105 – Transfers in Construction

Revenue account used for Construction transfers

571200 – Facilities & Administration (Contracts & Grants Only)

Revenue from the recovery of facilities and administrative costs associated with the administration of a gift, grant or contract

571300 – Administrative Overhead

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

571310 – Admin 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

[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.

[571901 – Special Pay Plan Transfer In](#)

Collection of Special Pay Plan assessment, which represents employer's saving on Social Security and Medicare Taxes

[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.