



PALM BEACH STATE COLLEGE

BUDGET BOOKLET

2009 / 2010

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2009/2010 BUDGET INFORMATION

I. GENERAL BUDGET INFORMATION

A. General Philosophy

With an eye to expected State funding and economic issues, it's important that the 2009-10 budget be carefully analyzed to meet our core ongoing strategic plans, and fulfill our current program missions. Some programs may contract, and some may expand, so a thorough review including realistic enrollment estimates should be taken into account. Every budget manager is expected to present a current expense budget that will reflect the near term resource priorities that follow the strategic focus for the fiscal year. As in the past, these allocations are not necessarily zero based, and they are not merely a carry forward balance. Key concepts that must be applied for this cycle at the higher levels of planning include:

- Analysis of all line items, but the final result for each manager will result in a 'bottom-line' plan that is 95% of the 2008-09 final current expense (600) budgets. This target reflects the State funding realities.
- A description of any significant changes - either up or down-need to be provided to committee(s) as the process progresses.
 - o Please identify and define those changes and document for various reviewers.
- Using the usual budget spreadsheets - which will be provided under a separate transmittal/email, tailored to your budget area.

There are newer review tools you have at your disposal to make the above decisions and assist with valid explanations of significant changes. Links are listed below.

- General Campus Users: <http://www.palmbeachstate.edu/x14943.xml>
- VP/Provost/Dean Level Users: <http://www.palmbeachstate.edu/x14924.xml>

Richard Becker, James Duffie, or Barbara Black will be available to meet with you and/or your budget committee(s) to help identify areas to refine your budgets via logistical help, reviews, or analysis. However, the dynamic tools created for your own use have improved over the last year, and should be very effective in your decision making processes.

- In order for us to be successful in providing the resources necessary to achieve our goals and objectives, we must reemphasize reallocating resources realistically.

Equipment (700) budgets should be a prioritized list of your equipment needs for the next two or three years. We will continue our current process of partial allocation of funds with a mid year review. There shouldn't be any substantial changes to this process and budgets will somewhat similar due to the prioritization approach.

B. Total College Involvement

Every employee at the College should have the opportunity to give input to the budget. Based on the time frame outlined on Page 5, III.B, as budget manager, you should have adequate time to discuss your departmental needs with your staff. **Please provide a narrative of how your staff was involved in the budget process along with your budget package.**

C. Concern of All Staff

The development of the budget for Palm Beach State College is the *concern of all employees*. Budget Managers are requested to obtain input from staff members in preparing the budget. These same staff members are responsible for fulfilling the strategic plan, the programs, the services, and the functions of the College.

D. Responsibility of Executive Budget Committee in Budget Preparation

The Committee's responsibility is to review the strategic plan, goals, objectives and establish budget priorities for the next fiscal year and review their impact on the funding available.

E. Three Major Budget Codes

PALM BEACH STATE COLLEGE's operating budget reflects *three major object code classifications: Personnel Service - salaries and fringe benefits - 50000 series, Current Expenses such as supplies - 60000 series, and Equipment - 70000 series*. These three major code classifications are subdivided into many sub-account classifications based upon the State Accounting Manual for Florida's Public Community Colleges. The budget is administered and controlled through these account classifications.

F. 2009/2010 Budget

The 2009/10 budget packages are distributed to the Budget Managers by February 9, 2009.

G. Budgetary Control & Accounting

One essential element of budgeting is the establishment of effective budgetary control. Without adequate control the budget becomes a useless document. The purpose of control is to ensure that *expenditures* do not exceed *revenues* (allocations). *The adoption of a budget does not guarantee realization of the estimated revenues.*

Monthly comparisons are made of budget revenues and expenditures to the actual revenues and expenditures. If revenues do not meet estimates or if they exceed estimates, the budget may be amended to reflect the State and local revenues.

H. Budgetary Control Begins With Each Budget Manager

The Provosts, Deans, Associate Deans, and Department Chairs have first and primary responsibility for administration and control of expenditures within their budgetary unit within pre-established policies and procedures.

I. Budget Revisions

The budget is prepared based upon *a set of conditions at a specific time*. Such conditions change with the passage of time. Therefore, a continuous review should be made by budget managers of their budgets, and revisions recommended according to the needs.

II. GENERAL INFORMATION and FREQUENTLY ASKED QUESTIONS

A. Technology Issues

- All **refresh computers** will be budgeted in the Information Technology budget based upon the refresh formula.
- All **new computers for approved Fund1 new full time or part time positions** will be budgeted by Information Technology. No computers will be budgeted for OPS help.
- All **other new computer needs** will be reported in the individual departmental budgets (600 or 700 as appropriate), and reviewed by the CIO for Information Technology.
- All desktop printers will be budgeted in the departmental budgets.
- **All software should be on the departmental budgets and reported under a 657xx general ledger code.** These software requests will be reviewed by the CIO for Information Technology.

B. Capital Outlay Budget Request Form

- Furniture and equipment that has a value of **\$1,000** or more, including computers, should be listed in priority order.
- Furniture that goes together to form a workable unit with a total cost of **\$1,000** or more is considered Capital Outlay.
- There is one exception to the Capital Outlay amount of \$1,000 - **all computers – desk top and lap top - with a cost of less than \$1,000 should be budgeted in GL Code 70506.** (Note: revised 9/4/09)
- **Software is not considered a capital outlay item.** Budget for all software in GL Code 65701 or 65702.

C. Personnel Service

There is one form for New Full Time, New Part Time, Part Time to Full Time, and one form for OPS and Overtime. Complete these forms on-line and return them to the Budget Office, who will then forward all but the OPS and Overtime to Human Resources.

D. Reclassification of Existing Personnel

Refer to page 7 of the 2008/09 Salary Schedule.
<http://www.palmbeachstate.edu/x2661.xml>

E. Travel

Only budget in your Organizational Unit (Org Unit) for **non** Staff & Professional Development (S&PD) travel. **After the budget is finalized transfers into travel from a non-travel general ledger code will not be allowed.**

F. Encumbrances

Open encumbrances as of 6/30/09 **MAY** carry over into the 2009/10 fiscal year **with** the budget for these encumbrances.

G. Library Budgets for Provosts

Budget the Library the same as all other Org Units on your worksheet; that includes OPS/Overtime. The **only** difference is the Capital Outlay request for books, films, etc. Use the Library Capital Outlay Request form.

III. GENERAL INSTRUCTIONS FOR PREPARING BUDGET REQUESTS

This information booklet is developed as a guide to assist each budgetary manager in the preparation of the budget request.

A. Assistance in Preparing Budget

The following staff members are available to assist you in the preparation of your budget.

<u>STAFF MEMBER</u>	<u>TITLE</u>	<u>AREA OF ASSISTANCE</u>	<u>EXTENSION</u>
R. Becker	VP Admin. /Business Services	General Format & Allocation	13137
J. Duffie	Controller/Director Procurement Services	General Format & Allocation Supply & Equipment Pricing	13077
B. Black	Budget Specialist	General Format & Classification	13096
C. White	Payroll Supervisor	Existing Budget Positions Salary & Fringe Benefits	13099
E. Grace	Director of Human Resources	Requests for New Positions Reclassification	13135
J. Wasukanis	Director of Facilities	Plant Operations & Utility Service	13615
A. Parziale	CIO-Info Tech	Hardware/Software Compliance	13239

B. Budget Time Line

2/09	<u>Send out spreadsheets and instructions</u>
3/20	<u>All spreadsheets due back to Barbara Black via E-mail.</u>
3/20-3/30	<u>Compile information</u>
3/31	<u>Preliminary review by VP/Provosts</u>
4/01-5/01	<u>Budget discussion meetings/State updates</u>
5/05	<u>Final review by VP/Provosts</u>
5/06-5/11	<u>Compile final budget document</u>
5/12	<u>Board Workshop</u>
6/09	<u>Budget document to Board</u>

C. **Budget Managers Instructions for Spreadsheets/and or Forms**

You will find these Excel spreadsheets/Word forms on the Budget Web site.

<http://www.palmbeachstate.edu/x3267.xml>

1) **Filename: Budget Request for Other Personnel Services (OPS) and Overtime.**

On this form request your **cumulative** anticipated need for OPS money (57000) and overtime money (54100) for all the organizational units that are under you. The approved funds will be given to the appropriate Vice President/Provost contingency org and these funds can be transferred to the appropriate organizational unit during the fiscal year.

2) **Filename: 2009-2010 Budget Request Position Justification Sheet.**

One form - self-explanatory.

3) **Filename: Capital Outlay Budget Request Worksheet.**

- Prioritize the equipment purchases for the Org Units under you on this sheet.
- **Special note:** Minor equipment/furniture needs that cost between \$400 and \$999 **should not** be on the Capital Outlay Worksheet – these are Current Expense items and belong in GL Code 66506.
- Minor computer equipment that cost between \$400 and \$999 also does not belong on the Capital Outlay Worksheet – these are Current Expense items and belong in GL Code 66507.
- **There is one exception to the \$1,000 Capital Outlay usage. All computers – desk top and lap top - with a cost of less than \$1,000 should be budgeted in GL Code 70506. (Note: revised 9/4/09)**

4) **Filename: Library Request (Books, Films, Tapes, Etc.) Worksheet**

Only use this spreadsheet for books, microfilm, films, slides, tapes, microfiche, video cassettes, compact disks, and other library media that is housed in the campus libraries and media technology centers. Only use GL Code 70503.

Attached to your budget email is the following Excel spreadsheet.

Filename: Budget-(“Your Name or Area”).

This is a spreadsheet for each of your organizational units for the 60000 General Ledger Codes. **If you have any questions about how to open or save this worksheet please call Barbara Black at 13096.**

We have provided you with 4 columns of data: Column A shows your 2007/08 actual expenses, Column B shows your 2008/09 original budget, Column C is the total of the commitments/encumbrances/expenses for the 08/09 fiscal year as of 2/1/2009, and Column D is for you to request the budget you would like for

2009/10. Column E is for the Budget Office to input your final approved 2009/10 budget.

On or before Friday, March 20, 2009, all spreadsheets must be returned electronically to Barbara Black in the Budget Office. The Budget Office will forward the personnel spreadsheets to Human Resources.

IV. DEADLINE FOR PURCHASES 2009/2010 BUDGET

The last date to make purchases, including Pcard charges, from the 2009/10 budget will be determined by July 1, 2009. The college is taking a new deadline approach going forward, details to follow. However the usual exceptions of normal, pre-approved travel, Summer Youth Camps, Childcare, and Grants with an ending date beyond June 30, 2010 will still be considered. Emergency purchases after the selected purchase cutoff date must be approved by the Vice President of Administration and Business Services.

V. STATE ACCOUNTING MANUAL REQUIREMENTS & DEFINITIONS

A. Account Classification

An explanation of all accounts is given on the following account description sheets. If you have any questions regarding classification of items, please contact Barbara Black at Ext. #13096.

B. Criteria for Supply and Material Items

A material or supply is any article that meets any one or more of the following conditions:

1. It is consumed in use.
2. It loses its original shape or appearance with use.
3. It is expendable; i.e., it is usually more feasible to replace it with a new unit rather than repair it when it is damaged or some of its parts are lost or worn out.
4. It is an inexpensive item whose unit cost makes it inadvisable to capitalize, even if it has characteristics of equipment. (Less than \$1,000)
5. It loses its identity through incorporation into a different or more complex unit of substance.

C. Criteria for Equipment Items

To be capitalized, an acquired asset should meet the following three conditions:

1. Represents an investment of money that makes it feasible and advisable to capitalize. The minimum value of equipment to be capitalized is \$1,000. The exception to this rule is computers costing more than \$750 and less than \$1,000 – use GL Code 70506 for computers that fall into this price range.
2. Is not consumable, i.e., is not used up or materially changed through use.
3. Normally has a useful life of at least one year.

Account Descriptions

Personnel Salary Expenses – Full-Time or Permanent Part-Time Positions

51000 - 51099 Executive Management

These accounts are used to record gross salary payments to persons who exercise primary college-wide responsibility for the management of an institution. Assignments must require the performance of work directly related to management policies and require the incumbent to customarily and to regularly exercise discretion, independent judgment, and to direct the work of major divisions of college employees and functions. Examples of positions included in this category are: president, executive vice president, vice president, provost or campus president (if college-wide authority), and dean (if college-wide authority and if levels between dean and president do not exist).

51100 - 51199 Instructional Management

These accounts are used to record gross salary payments to persons filling an authorized salary position whose primary duty is planning, organizing and managing the instructional and academic support functions (Function 1 and 4) of the institution or a subdivision thereof. Examples would include Academic Deans, Academic Program Directors (or title of equivalent level of authority).

51200 - 51299 Institutional Management

These accounts are used to record gross salary payments to persons filling an authorized salary position whose primary duty is planning, organizing and managing the non-instructional functions of the institution or a subdivision thereof. Examples would include non-instructional Deans and Directors (or title of equivalent level of authority).

51400 - 51499 Executive, Administrative, Managerial Sabbatical

These accounts are used to record gross salary payments to appropriate persons granted sabbatical leave with pay.

51500 - 51599 Executive, Administrative, Managerial Regular Part-Time

These accounts are used to record gross salary payments to appropriate persons filling a permanent part-time (subject to the State Retirement System) position.

52000 - 52099 Instructional

These accounts are used to record gross salary payments to persons filling an authorized salary position whose primary duty is to conduct organized instructional activities to include: teaching, librarian, counseling, coaching, and instructional supervision.

52100 - 52199 Instructional - Overloads/Extraloads

These accounts are used to record gross salary payments to any full-time personnel for teaching assignments (instructional or workload) on an overload or extraload basis. These accounts should be used regardless of additional compensation or additional workload assignment without additional compensation.

52200 - 52299 Instructional - Substitutes

These accounts are used to record gross salary payments to regular instructional personnel for approved classroom substitution.

52300 - 52399 Instructional - Para-Professionals

These accounts are used to record gross salary payments to full-time personnel performing instructional activities of a para-professional nature. Examples may include a teaching interpreter, teaching assistant or lab assistant performing instructional activities. These personnel normally do not possess the minimum credentials of an instructor, but are competent to the degree of providing skilled teaching as an instructor.

52400 - 52499 Instructional - Sabbatical

These accounts are used to record gross salary payments to appropriate persons granted sabbatical leave with pay.

52500 - 52503 Instructional (Phased Retirement)

Accounts are used to record gross salary payments for full-time personnel electing the Phased Retirement Option.

52504 - 52599 Instructional - Regular Part-Time (FRS Participant)

These accounts are used to record gross salary payments for regular part-time personnel participating in FRS Retirement.

53000 - 53099 Other Professional

These accounts are used to record gross salary payments to individuals employed for the purpose of performing academic supports, student service, and institutional support activities. Includes employees such as department heads, coordinators, accountants, student services professionals, systems analysts, programmers, coaches, lawyers, dietitians, and pharmacists. Also includes management of the institution but may assist the EAM staff. Excludes supervisors who have executive or college-wide responsibilities in these specialist/support areas; they are reported as executive, administrative, and managerial staff.

53100 - 53199 - Other Professional - Overloads

These accounts are used to record gross salary payments to regular professional personnel for work assignments on an overload basis.

53200 - 53299 Other Professional - Substitutes

These accounts are used to record gross salary payments to regular professional personnel for approved substitution of duties.

53300 - 53399 Other Professional - Para-Professional/Associate/Assistant

These accounts are used to record gross salary payments to full-time personnel performing duties requiring knowledge or competence of an advanced nature in specific fields, as para-professionals. Examples may include legal assistants, counseling assistants and research assistants. These personnel normally do not possess the minimum credentials of a professional, but are competent to the degree of providing skilled assistance as a professional.

53500 - 53599 Other Professional - Regular Part-time

These accounts are used to record gross salary payments to appropriate persons filling a regular part-time (subject to the State Retirement System) position.

54000 - 54099 Technical, Clerical, Trade and Service

These accounts are used to record gross salary payments to persons filling an authorized salary position whose assignments require specialized knowledge or skills which may be acquired through experience or educational programs. Examples would include secretaries, clerical and office workers, craftsmen, tradesmen, custodial, general service, etc.

54100 - 54199 Technical, Clerical, Trade and Service - Overtime

These accounts are used to record gross salary payments to appropriate personnel for approved overtime compensation.

54500 - 54599 Technical, Clerical, Trade and Service - Regular Part-Time

These accounts are used to record gross salary payments to appropriate persons filling a regular part-time (subject to the State Retirement System) position.

Other Personnel Expenses - Part-Time (Non-Regular)

These series of G/L Codes identify part-time employees who **generally** are **not** subject to Florida Retirement. Exceptions may be mandated by statute, rule or F.R.S. regulations.

55000 - 55099 Other Personnel Services - Executive, Administrative/Managerial

These accounts are used to record payments to persons, normally other than regular salaried employees, when they conduct part-time administrative activities.

56000 - 56099 Other Personnel Services - Instructional

These accounts are used to record payments to persons, normally other than regular salaried employees, when they conduct part-time organized instructional activities. They should be used to pay temporary or adjunct instructors and temporary librarians/counselors/coaches/instructional supervisors/teaching assistants/teaching associates.

56100 - 56199 Other Personnel Services - Instruction Substitutes

These accounts are used to record gross salary payments to OPS instructors for approved substitution of duties.

56500 - 56599 Other Professional Part-Time

These accounts are used to record payments to persons, normally other than regular salaried employees, they conduct part-time professional activities.

57000 - 57099 Other Personnel Services - Technical, Clerical, Trade and Service

These accounts are used to record payments to technical, clerical, trade and service personnel performing casual or day labor or performing services on a temporary basis.

58000 - 58099 Student Employment - Institutional Work Study

These accounts are used to record payments to students for services rendered as work-study students, both on or off campus. These students are paid from college funds.

58100 - 58199 Student Employment - College Work Study Program

These accounts are used to record payments to students for services rendered as student assistants or work study students, both on or off campus. These students are paid from federal funds (and may include required matching funds).

58200 - 58299 Student Employment - College Work Experience Program

These accounts are used to record payments to students for services rendered for on-campus work experience. These students are paid from state and local funds.

58300 - 58399 Student Employment - Student Assistants

These accounts are used to record payments to students for services rendered as student assistants. These students are paid from college, state or local funds.

58400 - 58499 Student Employment - Other Governmental Sources

These accounts are used to record payments to students for services rendered as student assistants. These students are paid from other governmental sources.

58500 - 58599 Employee Awards

These accounts are used to record payments to employees for authorized awards.
Personnel Benefits

59100 - 59199 Social Security Contributions

Charge these accounts with the college's matching portion of FICA payroll taxes on salaries paid to its employees.

59101 FICA/Medicare Contributions

Charge this account with the college's matching portion of FICA/Medicare payroll taxes on salaries paid to its employees.

59110 Social Security Contributions - Part-Time Employees

Charge these accounts with the college's matching portion of FICA payroll taxes on salaries paid to its part-time employees.

59111 FICA/Medicare Contributions - Part-Time Employees

Charge these accounts with the college's matching portion of FICA/Medicare payroll taxes on salaries paid to its part-time employees.

59112 Social Security Alternative - Optional College Contributions

Charge this account with the college's matching portion of the annuity/social security alternative, if so elected by the college.

59200 Retirement Contributions

Charge this account with the college's matching portion of retirement contributions for employees in any retirement system other than one of Florida's retirement systems.

59201 Teachers Retirement Contributions

Charge this account with the college's matching portion of retirement contributions for employees in the Teachers Retirement System.

59202 State and County Retirement Contributions

Charge this account with the college's matching portion of retirement contributions for employees in the State and County Retirement System.

59203 Florida Retirement Contributions - Regular

Charge this account with the college's matching portion of retirement contributions for employees in the Florida Retirement System, Regular Class.

59204 Florida Retirement Contributions - Senior Management Class

Charge this account with the college's matching portion of retirement contributions for employees in the Florida Retirement System, Senior Management Class.

59205 Florida Retirement Contributions - Special Risk

Charge this account with the college's matching portion of retirement contributions for employees in the Florida Retirement System, Special Risk Class.

59206 Optional Retirement Contributions

Charge this account with the college's matching portion of optional retirement contribution for employees electing the optional plan.

59207 DROP Retirement Contributions

Charge this account with the college's matching portion of DROP retirement contribution for employees electing the DROP retirement plan.

59208 Optional Retirement Contributions - Annuity Companies

Charge this account with the college's matching portion of optional retirement contribution for employees electing the optional plan.

59209 Florida Retirement Contributions – Investment Plan

Charge this account with the college's matching portion of retirement contributions for employees in the Florida Retirement System Investment Plan.

59210 Florida Retirement Contributions - Part-Time Employees

Charge this account with the college's matching portion of retirement contributions for part-time employees in the Florida Retirement System, Regular Class.

59300 Accrued Leave Expense

This account is used to record the value of **accrued leave** expense for the purposes of disclosing the contingent leave liability. It will be expended at least on an annual, year-end basis.

59301 Accrued Annual Leave Expense

This account is used to record the value of **accrued annual leave** expense for the purposes of disclosing the contingent leave liability. It will be expended at least on an annual, year-end basis.

59302 Accrued Sick Leave Expense

This account is used to record the value of **accrued sick leave** expense for the purposes of disclosing the contingent leave liability. It will be expended at least on an annual, year-end basis.

59400 Accrued Severance Pay Expense

This account is used to record the value of **accrued severance pay expense** for the purposes of disclosing the liability. It will be expended at least on an annual, year-end basis.

59500 Other Benefits - Taxable

These accounts are used to record the college's contribution toward employee benefits such as: personal use of college vehicle, housing, expense accounts, deferred compensation, and moving expenses. These benefits are normally taxable.

59700 Insurance Benefits

This account is used to record the college's contribution toward employee **insurance programs**.

59701 Health Insurance Contribution

This account is used to record the college's contribution toward employee **health insurance** programs.

59702 Life Insurance Contribution

This account is used to record the college's contribution toward employee **life insurance** programs.

59703 Dental Insurance Contribution

This account is used to record the college's contribution toward employee **dental insurance** programs.

59704 Disability Insurance Contribution

This account is used to record the college's contribution toward employee **disability insurance** programs.

59705 Eye Care Insurance Contribution

This account is used to record the college's contribution toward employee **eye care insurance** programs.

59800 Matriculation Benefits and Reimbursement

This account is used to record the fee waiver expense for employees and dependents and for recording the reimbursement of fees paid by employees and dependents.

59801 Employee Matriculation Benefit

This account is used to record the fee waiver expense specifically for employees.

59802 Dependent Matriculation Benefits

This account is used to record the fee waiver expense specifically for the dependents of employees.

59803 Employee Matriculation Reimbursement

This account is used to record the reimbursement of fees paid specifically by employees.

59804 Dependent Matriculation Reimbursement

This account is used to record the reimbursement of fees paid specifically by dependents of employees.

59805 Employee Matriculation Reimbursement - Taxable

This account is used to record the reimbursement of fees paid to employees who are subject to federal income taxation.

59806 Dependent Matriculation Reimbursement - Taxable

This account is used to record the reimbursement of fees paid to employees for their dependents which are subject to federal income taxation.

59810 Part-Time Employee Matriculation Benefit

This account is used to record the fee waiver expense specifically for part-time employees.

59811 Part-Time Employee Matriculation Reimbursement

This account is used to record the reimbursement of fees paid specifically by part-time employees.

59812 Part-Time Employee Matriculation Reimbursement - Taxable

This account is used to record the reimbursement of fees paid to part-time employees who are subject to federal income taxation.

59900 Personnel Expense Contingency

These accounts are used to record the budget for Personnel Expense Contingencies only and will **not** be used to record actual expenditures. Budgeted contingency funds would have to be transferred to an active G/L Code to be available for expenditures.

Current Expenses – Services

60500 Travel

Include in this account payment for transportation fare, rent-a-car charges, mileage and per diem payments and related expenses of travel such as tolls, parking fees and taxi fare for persons authorized to travel at the colleges expense. These persons may include college staff, students, prospective employees, official guests of the college, board members, advisory board members, etc.

The account should be charged with expenses, in addition to travel, of authorized persons attending conferences and meetings.

60501 Travel - In-District

Charge this account with in-district travel expenses only.

60502 Travel - Out-of-District

Charge this account with travel expenses incurred out of the district, but within the State of Florida.

60503 Travel - Out-of-State

Charge this account with travel expenses incurred out of the State of Florida, but within the United States.

60504 Travel - International

Charge this account with travel expenses incurred out of the United States.

60505 Travel - Reimbursable

Charge this account with travel expenditures which are subject to subsequent reimbursement from outside the college. This account should be credited upon recording the receivable or receipt of reimbursement.

60506 Travel - Student

Charge this account with all student travel expenditures.

60507 Travel - Non-Employee

Charge this account with all travel expenditures for individuals representing the college on a non-employee basis.

60508 Travel - Employee Recruitment

Charge this account with travel expenditures incurred by individuals invited by the college to interview for employment.

60509 Travel - Moving Expenses

Charge this account with travel expenditures incurred in relocating new employees to the college which are non-taxable.

60510 Travel - Other

Charge this account with all other travel expenditures, not otherwise specified.

61000 Freight and Postage

Cost of postage, postage meter rental, post office box rental, and freight and express (when included on a separate invoice), delivery service and any other costs of transporting **things** will be charged to this account.

61500 Telecommunications

This account should be charged with the costs of local and long distance telephone service, telephone installation and relocation charges and telegraph charges.

61501 Local Telephone/Fax Service

This account is used to record specifically the cost of local telephone/fax service.

61502 Long Distance Telephone/Fax Service

This account is used to record specifically the cost of long distance telephone/fax service.

61503 SUNCOM/WATS Service

This account is used to record specifically the cost of SUNCOM/WATS service.

61504 Other Communication Service

This account is used to record specifically the cost of other communication services.

62000 Printing

Include here the purchase of contracted printing, mimeographing, photostating and blueprinting, photography and photocopying. Do not include the purchase of supplies such as mimeograph paper and photocopy supplies nor the purchase of printed forms. These items should be charged to Account 655XX, Educational and Office Materials and Supplies.

62001 Printing/Duplicating - Vendor

As defined for G/L Code 62000, specifically for externally processed printing/duplicating.

62002 Printing/Duplicating - College

As defined for G/L Code 62000, specifically for internally processed printing/duplicating.

62003 Binding

Charge to this account the cost of binding printed materials.

62004 Departmental Photocopying

As defined for G/L Code 62000, specifically for departmentally processed photocopying.

62005 Departmental Duplicating

As defined for G/L Code 62000, specifically for departmentally processed duplicating.

62500 Repairs and Maintenance

Charge to this account the cost of all repairs and maintenance performed by other than college personnel. This will include elevator maintenance, repairs to building, repairs to equipment and vehicles.

62501 Repairs and Maintenance - Buildings

As defined for G/L Code 62500, specifically for buildings.

62502 Repairs and Maintenance - Furniture and Equipment

As defined for G/L Code 62500, specifically for furniture and equipment.

62503 Repairs and Maintenance – Grounds

As defined for G/L Code 62500, specifically for grounds.

62504 Service Contracts/Agreements

As defined for G/L Code 62500, specifically for contracted maintenance and service.

62505 Repairs and Maintenance - Other

As defined for G/L Code 62500, to include repairs and maintenance not otherwise defined.

63000 Rentals

The rental or lease of buildings, equipment (other than postage meters and rent-a-car charges), films and filmstrips will be charged to this account.

63001 Rentals - Facilities

As defined for G/L Code 63000, specifically for facility rentals.

63002 Rentals - Equipment

As defined for G/L Code 63000, specifically for equipment rentals.

63003 Rentals - Films

As defined for G/L Code 63000, specifically for films and filmstrip rentals.

63004 Rentals - Copy Machines

As defined for G/L Code 63000, specifically for copy machine rentals.

63005 Rentals - Other

As defined for G/L Code 63000, to include rentals not otherwise defined.

63006 Lease Purchase Payments

This account is used to record installment payments on lease purchase contracts which are for terms of twelve (12) months or less. The contract value of the property under a lease purchase arrangement will be capitalized upon receipt. Lease purchase payments for long term contracts will be recorded in Fund VIII (see Section 14, Accounting Treatments).

63007 Royalties

This account is used to record royalty costs (i.e., music, dramatic scripts, etc.)

63008 Long Term Facilities Leases

This account is used to record facilities leases for terms in excess of twelve (12) months.

63009 Equipment Leases

This account is used to record equipment leases in excess of twelve (12) months.

63500 Insurance

The cost of all insurance will be charged to this account. This includes workers compensation, fidelity, automotive, fire and boiler insurance.

63501 Insurance - Property

As defined for G/L Code 63500, specifically for property insurance.

63502 Insurance - Workers Compensation

As defined for G/L Code 63500, specifically for workers compensation insurance.

63503 Insurance - Student

As defined for G/L Code 63500, specifically for insurance purchased for students by the college.

63504 Insurance - Fleet

As defined for G/L Code 63500, specifically for fleet insurance.

63505 Insurance - General Liability

As defined for G/L Code 63500, specifically for general liability insurance.

63506 Insurance - Professional Liability (Police Officers)

As defined for G/L Code 63500, specifically for professional liability insurance for campus police.

64000 Utilities

Cost of electricity, water, waste collection, fuel oil and gas for heating, heat and air conditioning will be charged to this account. Gas for use in laboratories will be charged to Account 65500, Educational and Office Materials and Supplies.

64001 Heating Fuels

As defined in G/L Code 64000, specifically for heating fuel expenditures.

64002 Water and Sewer

As defined for G/L Code 64000, specifically for water and sewer expenditures.

64003 Electricity

As defined in G/L Code 64000, specifically for electricity expenditures.

64004 Garbage Collections

As defined in G/L Code 64000, specifically for garbage collection expenditures.

64005 Fuel - Vehicular

As defined in G/L Code 64000, specifically fuel for vehicles other than those used for travel purposes.

64006 Hazardous Waste Removal

As defined in G/L Code 64000, specifically for the removal of hazardous waste materials.

64007 Storm Water Runoff Fees

As defined in G/L Code 64000, specifically for storm water runoff fees.

64500 Other Services

This account is used to record the cost of services which are not otherwise classified. This would include advertising authorized by law, institutional membership fees, collection expense, credit service, clipping service, laundry and towel service, etc. It would also include amounts withheld from License Tag Fees as administrative expense of handling bonds.

64501 Other Services

This account is used to record other services not otherwise defined by another G/L Code. These services are **not** to include personnel costs which should be recorded as part-time or permanent part-time employees.

64502 Institutional Memberships

As defined for G/L Code 64500, specifically for institutional memberships. Personal memberships cannot be paid by the college.

64503 Contributed Services

This account is used to record the value of contributed services provided by an individual or organization, at least to the extent of student fees assessed.

64504 Collection/Billing Services

As defined for G/L Code 64500, specifically for collection/billing services.

64505 Advertising (Required by Law)

As defined for G/L Code 64500, specifically for advertising required by law.

64506 SBE Bond Administrative Expense

As defined for G/L Code 64500, specifically for SBE Bond Administrative Expense.

64507 Contracted Instructional Services - State Fundable Enrollment

As defined for G/L Code 64500, specifically for contracted instructional services provided by an organization (**not** by an individual) which are reported as State Fundable.

64508 Contracted Non-Instructional Services

As defined for G/L Code 64500, specifically for contracted clerical, security services, custodial, etc., provided by an organization **not** by an individual.

64509 Other Services - Non-Contracted

As defined for G/L Code 64500, specifically for other non-contracted services.

64510 Advertising (Not Required by Law)

As defined for G/L Code 64500, specifically for advertising not required by law.

64511 Non-Contracted Services/Stipends

As defined in G/L Code 64500, specifically for non-contracted services/stipends.

64512 Tuition Reimbursement, Non-Taxable

As defined for G/L Code 64500, specifically for non-taxable tuition reimbursement.

64513 Contracted Instructional Services - Non-Fundable

As defined for G/L Code 64500, specifically for non-fundable contracted instructional services provided by an organization **not** an individual.

64514 Technology Services

As defined for G/L Code 64500, specifically for contracted services provided by an organization not an individual. Includes outstanding services.

64520 Payment to Sub-Recipient

This account is used to record payments to sub-recipients to pass-through grants. Expenditures recorded in this account may subject the college to sub-recipient monitoring requirements of OMB Circular A-133.

64600 Workforce/Wages

This account is used to record the cost of services provided to Workforce/Wages clients.

64601 Marketing/Recruitment

This account is used to record the cost of services provided to Workforce/Wages clients, specifically for costs to recruit participants and promote the programs.

64602 Child Care

This account is to record the cost of services provided to Workforce/Wages clients, specifically for childcare.

64603 Counseling

This account is used to record the cost of services provided to Workforce/Wages clients, specifically for counseling services.

64604 Food Assistance

This account is used to record the cost of services provided to Workforce/Wages clients, specifically for food assistance.

64605 Health Support

This account is used to record the cost of services provided to Workforce/Wages clients, specifically for health services (i.e., all testing and pre-requisite training requirements, medical examinations, shots, drug tests).

64606 Needs-Related Payments

This account is used to record the cost of services provided to Workforce/Wages clients, specifically cash payments to Title III participants who do not qualify or have ceased to qualify for unemployment compensation.

64607 On-the-Job Training

This account is used to record the cost of services provided to Workforce/Wages clients, specifically reimbursement to private sector employers for the cost of the participant while in training.

64608 Occupational Skills Training

This account is used to record the cost of services provided to Workforce/Wages clients, specifically for tuition and books.

64609 Occupational Skills Training - Other

This account is used to record the cost of services provided to Workforce/Wages clients, specifically for other fees (i.e., licensing, certifications, etc.).

64610 Temporary Shelter

This account is used to record the cost of services provided to Workforce/Wages clients, specifically hotel/motel bills for training out-of-district.

64611 Rent/Utilities

This account is used to record the cost of services provided to Workforce/Wages clients, specifically temporary assistance with rent, house payments, or utilities paid for participant.

64612 Transportation

This account is used to record the cost of services provided to Workforce/Wages clients, specifically gas allowances, bus tickets, etc.

64613 Uniforms/Shoes

This account is used to record the cost of services provided to Workforce/Wages clients, specifically uniforms/shoes required for classroom training or employment, such as nursing uniforms, shoes, safety eyeglasses.

64614 Tools/Supplies

This account is used to record the cost of services provided to Workforce/Wages clients, specifically tools/supplies required for classroom training or employment.

64615 Assessment

This account is used to record the cost of services provided to Workforce/Wages clients, specifically testing of clients to determine placement in programs.

64700 Service Provider Contracts - Workforce/Wages

This account is used to record the cost of service providers' contracts for Workforce/Wages. Each contract should be set up with a unique number (i.e., 64701, 64702, etc.) as needed by each community college.

65000 Professional Fees

Professional fees to include legal fees, auditing fees, medical fees, consultant fees, honoraria paid to speakers, and any other payments of a professional nature other than payments to persons for conducting organized instructional activities. Payments to persons for instructional activities should be charged to the appropriate salary expense G/L Code.

65001 Consultants

As defined for G/L Code 65000, specifically for consultants.

65002 Honoraria Fees

As defined for G/L Code 65000, specifically for honoraria fees (non-federal funds).

65003 Legal Fees

As defined for G/L Code 65000, specifically for legal fees.

65004 Auditing Fees

As defined in G/L Code 65000, specifically for auditing fees.

65005 Architectural Fees

As defined for G/L Code 65000, specifically for architectural fees. This account should **not** be used if a specific construction project can be identified. Accounts 75001, 75002, 75003 and 75004 should be charged.

65006 Engineering Fees

As defined in G/L Code 65000, specifically for engineering fees. This account should **not** be used if a specific construction project can be identified. Accounts 75002, 75003 or 75004 should be charged.

65007 Other Professional Fees

As defined for G/L Code 65000, for professional fees not otherwise defined.

65008 Accreditation Fees

As defined for G/L Code 65000, for accreditation fees.

65009 Bank Service Fees

As defined for G/L Code 65000, for bank service fees.

Current Expense - Materials and Supplies

A material or supply is any article which meets any one or more of the following conditions:

1. It is consumed in use.
2. It loses its original shape or appearance with use.
3. It is expendable, that is, if it is usually more feasible to replace it with a new unit rather than repair it when it is damaged or some of its parts are lost or worn out.
4. It is an inexpensive item whose small unit cost makes it inadvisable to capitalize, even if it has characteristics of equipment.
5. It loses its identity through incorporation into a different or more complex unit or substance.
6. The following expenditure categories may be prohibited by statute, regulation or rule: food and food products for employee use, gifts, personal items.

65500 Educational, Office and Departmental Materials and Supplies

This account includes classroom materials such as workbooks, music supplies, physical education supplies and art materials. Parts, metal stocks, welding rods, wood, gas, oil, electrical supplies, small tools used in occupational courses and laboratory supplies such as chemicals, test tubes and beakers should be included here. Also included are audio-visual materials such as records, tapes, overlays and slides which are defined as materials or supplies (see definition above).

Stationery and general office supplies such as carbon paper, accounting pads, staples, paper clips, ribbons, pencils, file folders, calendars, printed forms and data processing supplies such as punch cards, tapes, reels and ribbons should also be charged here. Photographic film and supplies, duplicating fluids and paper, ink and mimeo paper, photocopy paper and supplies are charged to this account.

65501 Educational Materials and Supplies

As defined for G/L Code 65500, specifically for instructional use.

65502 Office Materials and Supplies

As defined for G/L Code 65500, specifically for non-instructional use.

65503 Diplomas and Covers

As defined in G/L Code 65500, specifically for the cost of diplomas and covers.

65504 Hazardous Materials - Instructional

As defined for G/L Code 65500, specifically for instructional use.

65700 Data Software, Non-Capitalized

This account is used to record the cost of software **purchased** for data systems, information systems, computer systems, word processing systems and other systems requiring operating software and documentation. These data software are not to be capitalized, as they do not meet **all** the criteria for capitalization (please see G/L Code 72000).

65701 Data Software - Educational, Non-Capitalized

As defined for G/L Code 65700, specifically for instructional use.

65702 Data Software - Administrative, Non-Capitalized

As defined for G/L Code 65700, specifically for administrative use.

66000 Maintenance and Construction Materials and Supplies

Charge to this account all materials and supplies used by personnel of the college to construct, repair or maintain buildings and equipment. Items would be lumber and wood products, nails, paint, floor coverings, electrical materials and supplies, plumbing materials and supplies, masonry products, asphalt and gravel, light bulbs, fuses, fire extinguisher refills, etc. It also includes tools normally used by carpenters, painters, electricians, plumbers, metal workers, masons and mechanics. Sets of tools as well as individual tools may be charged here.

66001 Maintenance Materials and Supplies

As defined for G/L Code 66000, specifically for non-capitalized maintenance materials and supplies.

66002 Janitorial Materials and Supplies

As defined for G/L Code 66000, specifically for janitorial materials and supplies.

66003 Automotive Materials and Supplies

As defined for G/L Code 66000, specifically for automotive materials and supplies consumed in servicing college operated vehicles.

66004 Grounds Materials and Supplies

As defined in G/L Code 66000, specifically for grounds materials and supplies.

66005 Construction Materials and Supplies

As defined for G/L Code 66000, specifically for construction materials and supplies. When a specific construction project is identified; this code should **not** be used. The appropriate 750XX G/L Code should be used to identify the construction project for subsequent capitalization.

66006 Hazardous Materials - Non-Instructional

As defined for G/L Code 66000, specifically for non-instructional hazardous materials.

66500 Other Materials and Supplies

Charge to this account any materials or supplies not otherwise classified.

66501 Athletic Materials and Supplies

As defined for G/L Code 66500, specifically for athletic materials and supplies with the exception of athletic uniforms.

66502 Athletic Uniforms

As defined for G/L Code 66500, specifically for athletic uniforms having limited useful life.

66503 Food and Food Products

This account is used to record the purchase of food and food products allowable by state and local rules and regulations.

66504 Materials and Supplies - Other

As defined for G/L Code 66500, specifically for materials and supplies not otherwise classified.

66505 Departmental Uniforms

As defined for G/L Code 66500, specifically for departmental uniforms having limited useful life.

66506 Minor Equipment

As defined for G/L Code 66500, specifically for minor equipment as defined by Statute or Board Policy.
Specifically for minor equipment that cost between \$400 and \$999.

66507 Minor Computer Equipment

As defined for G/L Code 66500, specifically for minor computer equipment as defined by Statute or Board Policy.
Specifically for computer equipment that cost between \$400 and \$999. Desktop computers that cost \$750 to \$999 should be accounted for in G/L Code 70506

67000 Subscriptions, Periodicals, and Video Disks

The cost of subscriptions, periodicals, and video disks should be charged to this account when purchased for the **library**.

The cost of subscriptions and periodicals purchased by libraries will **not** be capitalized **unless** they are bound. Librarians should be instructed to annually inform the business office of the number of volumes and value of bound periodicals to be added to Account 19600 in the Invested in Plant Fund each year.

Current Expenses - Other Current Charges

67500 Purchases for Resale

Any items which are purchased for resale to individuals, organizations, or other organizational units of the college will be charged to this series of accounts. Normally they will only be used by auxiliary enterprises or service departments.

67501 New Books - Resale

As defined for G/L Code 67500, specifically for new books purchased for resale.

67502 Used Books - Resale

As defined for G/L Code 67500, specifically for used books purchased for resale.

67503 Trade Books - Resale

As defined for G/L Code 67500, specifically for trade books purchased for resale.

67504 Supplies - Resale

As defined for G/L Code 67500, specifically for supplies purchased for resale.

67505 Jewelry - Resale

As defined for G/L Code 67500, specifically for jewelry purchased for resale.

67506 Cost of Goods Sold

As defined for G/L Code 67500, to include other items purchased for resale not otherwise classified.

67507 Central Stores

As defined for G/L Code 67500, specifically for college central stores purchases for resale.

67508 Food and Food Products - Resale

As defined for G/L Code 67500, specifically for college food service operations purchased for resale.

67509 Other Products - Resale

As defined for G/L Code 67500, specifically for other products for resale.

67510 Hazardous Materials - Resale

As defined for G/L Code 67500, specifically for the resale of hazardous materials.

67600 These accounts are used to record indirect costs charged to grants and contracts with the subsequent transfer of these funds to Current Funds - Unrestricted (please see Section 14, Accounting Treatments).

67700 Administrative Cost Pool Allocation

This account is used to allocate pooled administrative costs to specific workforce/wages programs.

67701 Federal

This account is used to allocate pooled administrative costs to specific workforce/wages programs, specifically federal funds.

67702 State

This account is used to allocate pooled administrative costs to specific workforce/wages programs, specifically state funds.

68000 Scholarships and Waivers

Charge this account for all scholarship payments to students. Do **not** include payments to students for loans or for services rendered.

Do not include awards to students when the donor reserves the right to designate the person to receive the award. In these cases, the funds should be credited to the proper student fee account in the Current Funds or should be charged to Account 21100, Deposits Held in Custody for Others, in the Agency Funds.

Under certain conditions, a student's fees may be waived. All student fees should be reported as income, however, even though they may not be collected. When fees are waived, the proper income account(s) should be credited and this account should be debited, thus reflecting the gross income and the expense to the college. (please see Waiver/Exemption Examples and Definitions at the end of this section)

68001 Scholarships

As defined for G/L Code 68000, specifically for student scholarships.

68002 Fundable Fee Waivers

As defined for G/L Code 68000, specifically for student fee waivers funded by the state.

68003 Textbooks, Materials and Supplies Scholarships

As defined for G/L Code 68000, specifically for student textbooks, materials and supplies scholarships.

68004 Scholarship - Recoveries

This account is used to record the scholarships recovered due to non-acceptance or reimbursement for overpayment. It will reflect a credit balance when used.

68005 Non-fundable Fee Waivers

As defined for G/L Code 68000, specifically for student fee waivers approved by the Board of Trustees, but not funded by the state.

68006 Student Stipends

As defined for G/L Code 68000, specifically for student stipends.

68007 Training and Related Fees

This account is used to record the cost of services provided to Workforce/Wages clients, specifically training and related fees for clients.

68099 Scholarship Contra Account

This account is used for elimination entries for reporting purposes in compliance with Governmental Accounting Standard 35.

69400 Depreciation Expense

Include in these accounts depreciation expense.

69500 Other Expenses

Charge these accounts with any expenses not otherwise classified. It is recommended that these accounts not be used and a specific G/L Code be incorporated or created and assigned for use. This process will be determined by the materiality of each *other expense* entry.

69503 Unemployment Compensation

This account is used to record the cost of unemployment compensation charges.

69900 Current Expense Contingency (Budget Only)

These accounts are used to record the budget for Current Expense Contingencies only and will **not** be used to record actual expenditures. Budgeted contingency funds would have to be transferred to an active G/L Code to be available for expenditures.

Capital Outlay

70503 Library Books and Films (Palm Beach State College Designation)

Include books, magazines and periodicals, bound or to be bound, which are to be placed in libraries for use by students and faculty. Also include films and filmstrips (and microfilm, if for information dissemination purposes).

70506 Minor Computer Equipment – Non Capitalized – (Palm Beach State College Designation)

Charge all computers - desk top computers and lap top computers - with a cost of less than \$1,000 to this GL code.

70600 Minor Equipment – Non Capitalized – Greater Than \$1,000 but Less Than \$5,000

Charge to this account all equipment purchases which are greater than \$1,000 but less than \$5,000 and do not meet the college's for capitalizing. They should not be transferred to the Invested in Plant Fund. When preparing the annual Cost Analysis Report, they should be included as if they were Current Expense.

70601 Educational Furniture and Equipment

As defined for G/L Code 70600, specifically for educational furniture and equipment with a cost greater than \$1,000 but less than \$5,000.

70602 Office Furniture and Equipment

As defined for G/L Code 70600, specifically for non-instructional furniture and equipment with a cost greater than \$1,000 but less than \$5,000.

70603 Construction and Maintenance Equipment

Construction and maintenance equipment with a cost greater than \$1,000 but less than \$5,000.

70604 Vehicles

Specifically for college owned vehicles with a cost greater than \$1,000 but less than \$5,000.

70605 Athletic Equipment

Specifically for athletic equipment with a cost greater than \$1,000 but less than \$5,000.

70606 Computer Equipment

Specifically for computer equipment with a cost greater than \$1,000 but less than \$5,000.

71000 Furniture and Equipment – Greater than or equal to \$5,000

This account is used for all furniture and equipment purchases greater than or equal to \$5,000 which are to be Capitalized. This will include all educational and classroom equipment, office furniture and equipment, Maintenance equipment, tractors, vehicles, etc.

71011 Computer Equipment – 3 Year Asset Class

Specifically for computer equipment with a cost greater than or equal to \$5,000.

71021 Vehicles – 5 Year Asset Class

Specifically for college owned vehicles with a cost greater than or equal to \$5,000.

71022 Office Equipment – 5 Year Asset Class

Specifically for non-instructional furniture and equipment with a cost greater than or equal to \$5,000.

71023 Educational Equipment – 5 Year Asset Class

Specifically for instructional furniture and equipment with a cost greater than or equal to \$5,000.

71024 Athletic Equipment – 5 Year Asset Class

Specifically for athletic equipment with a cost greater than or equal to \$5,000.

71025 Maintenance Equipment – 5 Year Asset Class

Specifically for maintenance equipment with a cost greater than or equal to \$5,000.

71031 Office Furniture and Equipment – 7 Year Asset Class

Specifically for non-instructional furniture and equipment with a cost greater than or equal to \$5,000.

71032 Educational Furniture and Equipment – 7 Year Asset Class

Specifically for instructional furniture and equipment with a cost greater than or equal to \$5,000.

75000 Building and Fixed Equipment

Charge this account all costs of acquiring buildings. Architect fees, drawings, blueprints, postage, long distance telephone charges, construction contracts and any other costs incurred in the constructing of buildings should be charged here.

Major repairs or renovations of buildings is properly charged to this account even if they do not lead to an addition to the Invested in Plant Fund. The installation of any equipment which is **permanently attached** to a building such as an elevator or a central air conditioning system is charged to this account. Window air conditioners and water coolers would not be included here.

75001 Architect - Master Planning

As defined for G/L Code 75000, specifically for architectural costs in master planning.

75002 Architect/Engineer - Basic Services

As defined for G/L Code 75000, specifically for architect/engineer - basic services which are those general services as defined by the contract with the architect/engineer.

75003 Architect/Engineer - Extra Services

As defined for G/L Code 75000, specifically for architect/engineer - extra services which are defined by the contract. These may include special consultants and special services not available with the architect/engineering firm.

75004 Architect/Engineer - Reimbursable

As defined for G/L Code 75000, specifically for cost incurred by the architect/engineer which are normally charged directly to the college. They may include testing, borings and other limited services.

75005 Construction Manager - Basic Services

As defined for G/L Code 75000 and 75003, specifically for contracted construction management - basic services.

75006 Construction Manager - Extra Services

As defined for G/L Code 75000 and 75003, specifically for contracted construction management - extra services.

75007 Construction Manager - Reimbursable

As defined for G/L Code 75000 and 75004, specifically for contracted construction management - reimbursable expenses.

75008 Job Office

As defined for G/L Code 75000, specifically to be the cost of renting/leasing and operating a portable construction office or trailer.

75009 Institutional Administration

As defined for G/L Code 75000, specifically the prorated cost of direct facilities construction administration by college employees. This account is debited and appropriate salary G/L Code is credited if the college elects not to record direct salary expenses in the project account.

75010 Blueprinting/Duplicating/Advertising

As defined for G/L Code 75000, specifically for blueprinting, duplicating and legal advertising costs.

75011 Insurance

As defined for G/L Code 75000, specifically for the cost of temporary construction insurance.

75012 Survey/Test Borings

As defined for G/L Code 75000, specifically for surveying and test borings.

75013 Permits/Fees

As defined for G/L Code 75000, specifically for permits and fees.

75014 Building Acquisition

As defined for G/L Code 75000, specifically for the acquisition of existing structures.

75015 Demolition

As defined for G/L Code 75000, specifically for the demolition of structures.

75016 Legal Fees

As defined for G/L Code 75000, specifically for legal fees required or incurred due to construction.

75017 Site Preparation

As defined for G/L Code 75000, specifically for site preparation.

75018 Materials Testing/Inspection

As defined for G/L Code 75000, specifically for testing materials and inspecting construction.

75019 Foundations/Structures

As defined for G/L Code 75000, specifically for the construction of the foundation and basic structure.

75020 Elevator

As defined for G/L Code 75000, specifically for the cost of elevator(s).

75021 HVAC (Heating, Ventilation and Air Conditioning)

As defined for G/L Code 75000, specifically for HVAC costs.

75022 Plumbing

As defined for G/L Code 75000, specifically for plumbing costs.

75023 Electrical

As defined for G/L Code 75000, specifically for electrical costs.

75024 General Construction

As defined for G/L Code 75000, specifically for general construction costs where specific construction G/L Codes can not be identified.

75025 General Conditions

As defined for G/L Code 75000, specifically for general condition costs to include site fencing, temporary utilities, equipment rented for general contractor use, etc.

75026 HVAC Automation

As defined for G/L Code 75000, specifically for equipment acquired to control and operate HVAC systems.

75027 Test and Balance

As defined for G/L Code 75000, specifically for testing and balancing the HVAC systems.

75028 Construction Materials

As defined for G/L Code 75000, specifically for purchasing major construction materials which will be capitalized as a part of the construction project.

75029 Fixed Equipment

As defined for G/L Code 75000, specifically for fixed equipment attached or affixed to the permanent structure.

75030 Resident Inspection

As defined for G/L Code 75000, specifically for resident inspection costs. A college employee assigned to the project, such as a **clerk of the works** would be classified as G/L Code 75030.

75031 Renovation and Remodeling

As defined for G/L Code 75000, specifically for capitalized renovation costs.

75032 Initial Supplies

As defined for G/L Code 75000, specifically for initial supplies required to occupy a facility. These may include filled fuel tanks, spare parts, special housekeeping materials and other consumables.

75033 Telephone Installation

As defined for G/L Code 75000, specifically for telephone installation costs.

75034 Miscellaneous

As defined for G/L Code 75000, specifically for construction costs not otherwise classified and being immaterial in nature.

75099 Buildings and Fixed Equipment

For use by colleges who do not wish to record individual components of building construction.

76000 Non-Capitalized Repairs, Maintenance, Remodeling and Renovation, and Other Structures and Improvements

This account is used to record non-capitalized repairs and maintenance costs.

77000 Land

Charge to this account only the original cost of land plus acquisition costs. Do **not** charge site development costs.

79000 Other Structures and Land Improvements Greater Than \$25,000/project

Charge this account with the costs of site development, parking lots, sidewalks, outdoor lighting systems, utility systems, flagpoles, fences and other improvements. Useful life 10 years.

79001 Other Structures greater than \$25,000/project

As defined for G/L Code 79000, specifically for other structures with a cost greater than \$25,000/project.

79002 Land Improvement greater than \$25,000/project

Charge to this account only land improvements with a cost of greater than \$25,000 per project. Do not charge site development costs here.

79003 Infrastructure greater than or equal to 5% Total Net Assets

Charge to this account only infrastructure with a cost equal to or greater than 5% of total net assets (college-wide). Infrastructure includes things like street, roads, driveways, walkways, sewer systems, drainage systems and retention ponds.

79900 Capital Outlay Contingency (Budget Only)

These are used to record the budget for Capital Outlay Contingencies only and will **not** be used to record actual expenditures. Contingency funds would then be transferred to an active G/L Code to be available for expenditures.