



PALM BEACH STATE
COLLEGE

**ANNUAL BUDGET
PREPARATION GUIDE**

2016/2017

Contents

I. GENERAL BUDGET INFORMATION	1
A. General Philosophy.....	1
B. Total College Involvement.....	2
C. Responsibility of Executive Budget Committee in Budget Preparation.....	2
D. Three Major General Ledger/Object Codes (GL Codes).....	2
E. 2016/2017 Budget	2
F. Budgetary Control.....	2
II. GENERAL INFORMATION AND FREQUENTLY ASKED QUESTIONS	2
A. Technology Issues.....	2
B. Personnel Services	3
C. Travel.....	3
D. Encumbrances	4
E. Library Budgets for Provosts.....	4
F. Budget Pooling	4
III. GENERAL INSTRUCTIONS FOR PREPARING BUDGET REQUESTS.....	4
A. Assistance in Preparing Budget	4
B. Instructions for Spreadsheets and Forms	5
C. Additional Budget Forms You May Need to Complete:	5
1. Budget Request for Other Personnel Services (OPS) and Budget Request for Overtime.	5
2. 2016-2017 Budget Request Position Justification Sheet.	5
3. Capital Outlay Budget Request Worksheet.	6
IV. DEADLINE FOR PURCHASES 2015/2016 BUDGET	7
V. STATE ACCOUNTING MANUAL REQUIREMENTS & DEFINITIONS.....	7
A. Account Classification	7
B. Criteria for Supply and Material Items	7
C. Criteria for Equipment Items	8
D. GL Code Definitions.....	8 - 30

2016/2017 BUDGET INFORMATION

I. GENERAL BUDGET INFORMATION

A. General Philosophy

Each budget cycle is a product of many variables that change from year to year including student enrollment, approved tuition rates and fees, state funding, new programs and initiatives, and of course, overarching economic issues that affect the nation and our state. The compilation of the college operating budget can take several weeks to complete, generally between February and May (detailed schedules listed below).

It's important that the 2016-17 budget be carefully analyzed to meet our core ongoing strategic plans, and fulfill our current program missions. PBSC will welcome our new Loxahatchee Groves Campus in the 2016-17 budget year. As our institution continues to grow and evolve to meet the changing needs of our students and community, new programs are created, existing programs may contract, and some programs may expand. 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.

The Vice President of Administration and Business Services requests Budget Managers to submit requests which will result in reasonable budget plans to reflect the realities that exist today including expansions, and/or contractions in program activities. You have the responsibility and the flexibility to allocate those dollars to the organizational units (orgs) and programs under your direction. 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 budget cycle prior to submission:

- The College's [Strategic Plan](#) including Completion Agenda, should be considered while prioritizing budgetary needs. In order for us to be successful in providing the resources necessary to achieve our goals and objectives, realistic reallocation of resources is key.
- Analysis of all line items. This target reflects the State funding realities.
- Provide a description of any significant changes – either up or down.
- Please identify, define, and document these changes.
- Use the official budget spreadsheets – which will be provided under a separate transmittal/email, tailored to your budget area.

There are review tools at your disposal to help with the decision making process and assist with valid explanations of significant changes. Anyone who has access to PantherNet has access to these reports on SQL (Structured Query Language – a tool used to query information in databases). SQL Tables and Reports are found on the Finance Department's website: [Palm Beach State - Tools and Resources](#). Instructions for using SQL: [SQL Reporting Tool Instructions](#).

Links are listed below:

General Campus Users	Campus Users Reports
VP/Provost/Dean Level Users	Administrative Financial Reports

Richard Becker, James Duffie, or Jane Mills 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.

Capital Outlay (700 GL Series) 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 (50%) allocation of funds with a mid-year review. There shouldn't be any substantial changes to this process. The Vice President of Administration & Business Services will advise if/when any mid-year remaining budget is released for purchases.

B. Total College Involvement

Every employee at the College should have the opportunity to give input to the budget. The development of the budget for Palm Beach State College is the concern of all employees. Based on the time frame outlined in Section III, as budget manager, you should have adequate time to discuss your departmental needs with your staff. Please include in your submitted budget package a narrative of how your staff was involved in the budget process.

C. Responsibility of Executive Budget Committee in Budget Preparation

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

D. Three Major General Ledger/Object Codes (GL Codes)

Palm Beach State College's operating budget reflects three major object code classifications:

- 50000s: Personnel Services - salaries and fringe benefits
- 60000s: Current Expenses such as supplies and services
- 70000s: Equipment/Capital Expenditures

These three major code classifications are subdivided into many sub-account classifications based upon the [State Accounting Manual for Florida's College System](#). The budget is administered and controlled through these account classifications.

E. 2016/2017 Budget

The 2016/17 budget packages are distributed to the Budget Managers by late February/early March 2016.

F. Budgetary Control

One essential element of budgeting is the establishment of effective budgetary control. 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. If revenues do not meet estimates or if they exceed estimates, the budget may be amended to reflect the State and local revenues.

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.

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

II. GENERAL INFORMATION AND FREQUENTLY ASKED QUESTIONS

A. Technology Issues

Most computers will be budgeted through Information Technology (IT) based upon assessment. Specialized computers, such as those used for architecture or photography, will be budgeted by the specific department.

All new computers and mobile devices for approved General Unrestricted Funds (Fund 1) new full time or part time positions will follow the IT assessment in place. Contact the [ITAC Help Desk](#) to initiate this process.

Computers for other non-full time positions may be considered and require approval from both the Vice President of Administration and Business Services, and IT. Formal justification is required.

New computer requests for classrooms and laboratories should be submitted through the campus Provost for consideration by the College's President's Cabinet.

All desktop, network, or shared printers and corresponding supplies will be budgeted centrally via the IT assessment process in conjunction with the Print Management Committee process.

Software requests must be reviewed by the IT Department prior to purchase and installation. Non-standard software should be on the departmental budgets and reported under a 657xx general ledger code if approved.

Requests for scanners must be reviewed by the IT Department prior to purchase and installation. GLC 66507, Minor Computer Equipment, is to be used if the per unit cost is between \$400 and \$699. If between \$700 and less than \$1,000, use GLC 70506.

Requests for mobile devices such as iPads and Kindles must be reviewed and approved by the IT Department prior to purchase. Devices with data plans will not be approved. GLC 66508 is used for mobile computer devices with a per unit cost less than \$400.00.

Requests for Copiers and Multi-function Printers (MFPs) will follow the IT assessment process established by the Print Management Committee during the Sustainable Printing Project. Contact the ITAC Help Desk to initiate this process. An IT assessment must be completed in order to receive a quote for a new or replacement device. Devices must meet IT equipment standards and include "Follow-You" printing. Funds for these devices will be budgeted through the Vice-President/Provost capital outlay budgets.

B. Personnel Services

A [Budget Request Form/Position Justification Sheet](#) is required for all new positions requested during the budget process. The Position Justification Sheet covers new full time, new part time, and part time to full time positions. Complete and submit online.

As part of the regular budget process, a "[Budget Request Form for Other Personnel Services \(OPS\)](#)" is required to request budget for Other Personnel Services (OPS). Please note there are two categories on the OPS request: GLC 565xx is used for temporary professional positions, and GLC 570xx is used for temporary technical, clerical, trade and service positions.

Overtime: a "[Budget Request Form of Overtime](#)" is required to request Overtime (GLC 54100) for the budget year. [Budget Forms](#) are found on the Finance Department Website. Please complete and submit to the Budget Office.

C. Travel

All essential travel is budgeted in your department's organization budget. Non-essential travel is accounted for in separate org units for Staff and Program Development (S&PD).

Travel expenses for S&PD must be pre-approved and are budgeted separately. The Vice President of Academic Affairs allocates all the S&PD orgs for the College.

Include budget for non "S&PD" travel in your org unit. After the budget is finalized, transfers into travel from a non-travel general ledger code will not be allowed without approvals at the Provost/Vice President level.

D. Encumbrances

An encumbrance is an open purchase order. The decision to carry over open encumbrances as of 6/30/2016, with or without corresponding budget into the 2016/2017 fiscal year, is determined by the Vice President of Administration and Business Services. Open purchase orders can be reviewed at any time by accessing the SQL report at [Campus Users Reports](#). Periodic review ensures the validity of open purchase orders. This allows PO's that are unable to be filled, or no longer needed, to be closed and the associated budget for 2016 PO's to be unencumbered and available to be used for another purpose.

E. Library Budgets for Provosts

General Ledger Code 67000 is used specifically for books, films, tapes, disks, etc. purchased for the Library. 67001 is used for electronic database subscriptions.

F. Budget Pooling

The available budget for non-travel current expense general ledger codes is displayed under line item 60000. Available budget is "pooled" in this code. It is for display purposes only. Do not transfer or budget to general ledger code 60000.

Travel General Ledger codes pool to GLC 60500. Do not transfer or budget to 60500. It too is for display purposes only.

Budget pooling eliminates the need for a great many budget transfers since the system recognizes what is available in the pooled codes and processes the transaction using funds from the pool if funding is not available in the specified GLC. The expense is still to be coded to the correct specific GLC associated with the purchase – within the pooled range of GL Codes.

III. GENERAL INSTRUCTIONS FOR PREPARING BUDGET REQUESTS

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

A. Assistance in Preparing Budget

The Budget Office is available to assist with questions on annual budget preparation. Other key contacts are on the [Budget Website](#).

A budget training session is held for all new employees who have requested PantherNet access to budget in Fund 1, the College Operating Fund. When an employee is notified that PantherNet access has been granted, the employee is instructed to contact the Budget Office.

A refresher class is offered to any employee who would like to review the PantherNet income and expense screens and budget transfer rules for Fund 1. The session includes a brief introduction to [SQL reporting](#).

Send an email request to [Budget](#) to be added to the training list. Your name will be added to the next scheduled training session and you will be notified through Outlook.

Budget Time Line:

3/1/16	Budget Office sends out spreadsheets and instructions
4/1/16	All spreadsheets are due back to Jane Mills via email
4/4/16-4/8/16	Requests consolidated into comprehensive College budget
4/11/16-4/28/16	Budget review and hearings
4/29/16	Final review by VP/Provosts – distribute final worksheets
5/2/16-5/6/16	Compile final budget document
5/10/16	Board Workshop
6/14/16	Budget document to Board of Trustees
7/1/16	Approved budget available in PantherNet

B. Instructions for Spreadsheets and Forms

There are 5 tabs/worksheets in this workbook.

The **Budget** tab presents historical data to help you determine your request for the new budget year. The data are presented vertically by org number and GL codes. Enter your request in the column labeled **2017 Budget Request**.

The budget tab is followed by 4 additional tabs which contain the same information that is shown in the BUDGET tab, but in a different format. Each of these 4 tabs correspond to 4 columns on the BUDGET sheet. Information from each column has its own page. Org units are presented horizontally, general ledger codes are presented vertically.

Tab:	Description:
2016-2017 Request	Upcoming Budget Year's Request
2014-2015 Actual Exp	Prior Year's Actual Expense
2015-2016 Budget	Current Year's Budget
Enc & Exp as of 1/29/2016	Encumbrances and Expenses as of 1/29/2016

How to enter next year's budget request:

Enter your anticipated needs in the column titled 2017 Budget Request on the BUDGET tab. Your request will populate to the 2016-17 Request tab which displays your request by org unit and GLC summaries by code.

- If you need to enter a previously unused general ledger code, just enter the GLC and the description will populate.
- If you need to enter an org unit that did not have any previous activity, there is available space on the bottom of the Budget tab sheet. Enter the org number, and the description will populate.
- If you have any questions about how to open or save this file, please contact Jane Mills in the Budget Office at 1-3096.

C. Additional [Budget Forms](#) You May Need to Complete:

1. [Budget Request for Other Personnel Services \(OPS\) and Budget Request for Overtime.](#)

Use these forms to request your cumulative anticipated need for OPS budget (565xx Other Professional, and 570xx Technical Clerical Trade & Service) and Overtime budget (54100) for all the organizational units for which you are responsible. The approved funds will be posted to the applicable Vice President/Provost's contingency org. The Vice President/Provost will then transfer the budget as needed to the appropriate organizational unit during the fiscal year.

2. [2016-2017 Budget Request Position Justification Sheet.](#)

Form used to request a new position. Form is submitted online to Human Resources.

3. [Capital Outlay Budget Request Worksheet.](#)

Prioritize the anticipated equipment requests for all Org Units under your jurisdiction for the next 2 to 3 years.

- Review your list to make sure the items actually are considered Capital Outlay, and that all applicable acquisition costs are included in the request. This includes shipping and handling.
- General rule of thumb: Equipment and furniture that go together to form a workable unit with a total cost of \$1,000 or more is considered Capital Outlay.
 - All acquisition costs combine to calculate the cost of an item. This includes any applicable shipping and handling.
 - Note: If an \$800 piece of equipment has \$300 shipping, then the total cost to get that item in place is \$1,100. That item is considered a capital asset.
- The general guideline for capital outlay is \$1,000 per unit cost.
- Note: There are exceptions to this guideline as indicated below. Also, minor equipment/furniture that cost between \$400 and \$999 per item should not be on the Capital Outlay Worksheet – these are Current Expense items and belong in GL Code 66506.
- Software is not considered a Capital Outlay item. Budget for all pre-approved software in GL code 65701, if educational, or 65702, if administrative.
- Once approved, budget cannot be transferred between Current Expenses (6xxxx GLC's) and Capital Outlay (7xxxx GLC's) and vice versa.

Note: IT will centrally budget for most computers and printers.

- There are exceptions to the \$1,000 Capital Outlay usage. Computers with a cost of \$700 to \$999 do belong on the Capital Outlay Request Sheet and are budgeted in GL Code 70506.
- All computers with a cost of \$1 to \$399 are budgeted in GL Code 65501 or 65502 and do not belong on the Capital Outlay Request sheet. All computers with a cost of \$400 to \$699 are budgeted in GL code 66507 and do not belong on the Capital Outlay Request sheet. These two categories belong on the Current Expense Spreadsheets.
- Budget for tablet computers according to existing cost parameters.
- Mobile Devices under \$400 require prior approval, are coded to 66508 and are considered current expenses.

Guidelines for Computers, Mobile Devices, Scanners, Computer Equipment Capital Outlay Budget Request Worksheet- see table below:

Item	Per Unit Cost	GL Code(s)	GL Code Description	Capital Outlay	Budget by Dept	Budget by IT	Current Expenses
Computers	\$1-\$399	65501, 65502	Educational or Office Supplies	No	No	Yes	Yes
Computers	\$400-\$699	66507	Minor Computer Equipment	No	No	Yes	Yes
Scanners, Printers	\$400-\$699	66507	Minor Computer Equipment	No	Yes	No	Yes
Computers	\$700-\$999	70506	Minor Computer Equipment \$700-<\$1K	Yes	No	Yes	No
Scanners, Printers	\$700-\$999	70506	Minor Equipment Computers \$700-<\$1K	Yes	Yes	No	No
Computer Equipment	\$1K-<\$5K	70606	Computer Equipment \$1K-<\$5K. (e.g., computer, laptop cart, charging station, printer)	Yes	Yes	No	No
Computer Equipment	\$5K or >	71011	Computer Equipment \$5K or >	Yes	Yes	No	No
Software	Any	65701, 65702	Software, Educational or Administrative	No	Yes	No	Yes
Projectors (Media Dept.)	\$700-<\$1K	70505	Minor Equipment Projectors \$700-<\$1K	Yes	Yes	No	No
Mobile Devices	<\$400	66508	Minor Mobile Devices	No	Yes	No	Yes
Minor Equipment	\$400-\$999	66506	Minor Equipment (not computer related)	No	Yes	No	Yes

IV. DEADLINE FOR PURCHASES 2015/2016 BUDGET

Please be mindful that fiscal year end cut off dates exist. Exact cut off dates will be communicated through the Finance and/or Procurement Departments as we approach fiscal year end 15/16. The Finance Department understands the usual exceptions of normal, pre-approved travel, Summer Youth Camps, Childcare, and Grants with an ending date beyond June 30, 2016. 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 most used GL codes is given on the following pages. If you have any questions regarding classification of items, please contact Jane Mills 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 \$1K, with exceptions noted above).
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 \$1K. The exceptions to this rule are computers costing more than \$700 and less than \$1K – use GL Code 70506 for computers that fall into this price range, and Projectors purchased by Media Departments costing more than \$700 and less than \$1K – use GL Code 70505.
2. It is consumable (i.e., is not used up or materially changed through use).
3. Normally has a useful life of at least one year.

All the costs involved in acquiring equipment are added to determine the cost of the item. This includes shipping and handling.

D. GL Code Definitions

The following list of account descriptions highlights general ledger codes most often used by College personnel. A complete list of general ledger codes is available in the State Accounting Manual.

Current Expenses – 6XXXX

Pooled General Ledger Codes – Display Only

60000 Current Expenses Control (Pooled)

This code is used for display purposes only. It shows the “pooled” current expense available budget balance.

60500 Travel Expenses Control (Pooled)

This code is used for display purposes only. It shows the “pooled” travel expense available budget balance.

TRAVEL RELATED General Ledger Codes 60501 through 60510

Include in this category payment for transportation fare, car rental 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 College’s 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 expense, in addition to travel, or authorized persons attending conference and meetings.

60501 Vicinity Mileage (non-overnight driving mileage reimbursement)

60502 Travel, In State-overnight

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

60503 Travel, Out of State-overnight

Charge this account with travel expenses incurred out of the State of Florida, on approved overnight travel.

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 (typically seen in grants, invited guest travelling).

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 (regardless of type or length of travel).

60508 Travel, Employee recruitment

Charge this account with travel expenditures incurred by individuals invited by the College to interview for employment (regardless of type or length of travel).

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, freight and express (when included on a separate invoice), delivery service and any other costs of transporting things will be charged to this account.

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.

Printing

Do not include the purchase of supplies such as paper and photocopy supplies nor the purchase of printed forms. These items should be charged to account 655XX, Educational and/or general Office Materials and Supplies.

62001 Printing/Duplicating, Vendor (outsourced)
Specifically for externally processed printing/duplicating.

62002 Printing/Duplicating, College (in-house)
Specifically for internally processed printing/duplicating.

Repairs and Maintenance

Charge to these accounts the cost of all repairs and maintenance performed by other than College personnel. This will include elevator maintenance, repairs to buildings, repairs to equipment and vehicles.

62501 Repairs and Maintenance, Buildings
Specifically for buildings.

62502 Repairs and Maintenance, Furniture and Equipment
Specifically for furniture and equipment.

62503 Repairs and Maintenance, Grounds
Specifically for grounds.

62504 Service Contracts/Agreements
Specifically for contracted maintenance and service.

62505 Repairs and Maintenance, Other
To include repairs and maintenance not otherwise defined.

62506 Repairs and Maintenance, Technology
Specifically for technology.

Rentals

The rental or lease of buildings, equipment (other than postage meters and car rental charges), films and videos will be charged to these accounts.

63001 Rentals, Facilities
Specifically for facility rentals.

63002 Rentals, Equipment
Specifically for equipment rentals.

63003 Rentals, Films/Videos
Specifically for films/video rentals.

63004 Rentals, Copy Machines
Specifically for copy machine rentals.

63005 Rentals, Other
To include rentals not otherwise defined.

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, Operating

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

Insurance

The cost of all insurance will be charged to these accounts. This includes workers compensation, fidelity, automotive, fire and liability insurance.

63501 Insurance, Property

Specifically for property insurance.

63502 Insurance, Workers Compensation

Specifically for workers compensation insurance.

63503 Insurance, Student

Specifically for insurance purchased for students by the College.

63504 Insurance, Fleet

Specifically for fleet insurance.

63505 Insurance, General Liability

Specifically for general liability insurance

63506 Insurance, Professional Liability (Police Officers)

Specifically for professional liability insurance for campus police.

63507 Insurance, PCORI Fee

Utilities

Cost of electricity, water, waste collection, fuel oil and gas for heating, heat and air conditioning will be charged to these accounts. Gas for use in laboratories will be charged to account 655XX, Educational and Office Materials and Supplies.

64001 Heating Fuels

Specifically for heating fuel expenditures. Not to include vehicles.

64002 Water and Sewer

Specifically for water and sewer expenditures.

64003 Electricity

Specifically for electricity expenditures.

64004 Garbage Collections

Specifically for garbage collection expenditures.

64005 Fuel, Vehicular

Specifically for vehicles other than those used for travel purposes.

64006 Hazardous Waste Removal

Specifically for the removal of hazardous waste materials.

Other Services

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

64501 Other Services

This account is used to record other service 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

Specifically for institutional memberships. Personal memberships cannot be paid by the College. Institutional Memberships are paid through the Vice President of Administration and Business Services Office.

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

Specifically for collection/billing services.

64505 Advertising (Required by Law)

Specifically for advertising required by law.

64506 SBE Bond Administrative Expense

Specifically for SBE Bond Administrative Expense. Refer to Section 14, Accounting Treatments for additional information on SBE Bond issued.

64507 Contracted Instructional Services, State Fundable Enrollment

Specifically for contracted instructional services provided by an organization (not by an individual) which are reported as State Fundable.

64508 Contracted Non-Instructional Services

Specifically for contracted clerical, security services, custodial, etc., provided by an organization not by an individual.

64509 Other Services, Non-Contracted

Specifically for non-contracted services.

64510 Advertising (Not Required by Law)

Specifically for advertising not required by law.

64511 Non-Contracted Services/Stipends

Specifically for non-contracted services/stipends.

64512 Tuition Reimbursement, Non-Taxable

Specifically for non-taxable tuition reimbursement.

64513 Contracted Instructional Services, Non-Fundable

Specifically for non-fundable contracted instructional services provided by an organization not an individual.

64514 Technology Services

Specifically for contracted services provided by outsourcing services.

64515 Capital Improvement Bond Administrative Expenses

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.

Workforce/Wages 64601-64700

These accounts are 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 used to record the cost of services provided to Workforce/Wages clients, specifically for child care.

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 series 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 tools/supplies required for classroom training or employment.

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.

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

Specifically for consultants.

65002 Honoraria Fees

Specifically for honoraria fees (non-federal funds). This is typically a token payment given to someone for what would normally be his or her volunteer service.

65003 Legal Fees

Specifically for legal fees.

65004 Auditing Fees

Specifically for auditing fees.

65005 Architectural Fees

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

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

Specifically for professional fees not otherwise defined.

65008 Accreditation Fees

Specifically for accreditation fees.

65009 Bank Service Fees

Specifically for bank service fees.

Current Expense – Materials and Supplies

Stationary and general office supplies such as paper, pads, staples, paper clips, pencils, file folders, calendars, and printed forms should be charged here.

65501 Educational Materials and Supplies

Specifically for instructional use.

65501-KIT Educational Materials & Supplies

Items packaged as a kit for specific programs such as Nursing or Flight Training.

65501-MINI Educational Materials & Supplies

Items purchased specifically for CSC mini grants.

65502 Office Materials and Supplies

Specifically for non-instructional use.

65503 Diplomas and Covers

Specifically for the cost of diplomas and covers.

65504 Hazardous Materials, Instructional

Specifically for instructional use.

65509 Health & Safety Supplies

Specifically for allowed health & safety supplies.

Data Software, Non-Capitalized

These accounts are 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.

65701 Data Software, Educational, Non-Capitalized

Specifically for instructional use.

65702 Data Software, Administrative, Non-Capitalized
Specifically for administrative use.

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. Set of tools as well as individual tools may be charged here.

66001 Maintenance Materials and Supplies
Specifically for non-capitalized maintenance materials and supplies.

66002 Janitorial Materials and Supplies
Specifically for janitorial materials and supplies.

66003 Automotive Materials and Supplies
Specifically for automotive materials and supplies consumed in servicing College operated vehicles.

66004 Grounds Materials and Supplies
Specifically for grounds materials and supplies.

66005 Construction Materials and Supplies
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
Specifically for non-instructional hazardous materials.

Other Materials and Supplies

Charge to these accounts any materials or supplies not otherwise classified.

66501 Athletic Materials and Supplies
Specifically for athletic materials and supplies with the exception of athletic uniforms.

66502 Athletic Uniforms
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
Specifically for materials and supplies not otherwise classified.

66505 Departmental Uniforms
Specifically for departmental uniforms having limited useful life. Limited to Facilities, Janitorial and Security staff.

66506 Minor Equipment

Charge to this account all equipment classified as Minor Equipment, Non-Capitalized Non-Inventoried. Specifically for minor equipment that costs between \$400 and \$999. Specifically for minor equipment as defined by Statute or Board Policy.

66507 Minor Computer Equipment

Charge to this account all equipment classified as Minor Technology Equipment, Non-Capitalized Non-Inventoried. Specifically for computer equipment that cost between \$400 and \$699. Desktop computers that cost \$700 to \$999 should be accounted for in GL Code 70506.

66508 Minor Mobile Devices (Palm Beach State College Designation)

Charge to this account all equipment classified as Minor Mobile Devices with a per unit cost under \$400. All devices must be preapproved by IT Department. Devices with data plans will not be approved.

Subscriptions, Periodicals, and Video Disks

67000 The cost of expendable subscriptions, periodicals, books, E-resources, and video disks should be charged to this account when purchased for the library.

67001 The cost of electronic database subscription should be charged to this account when purchased for the library.

Current Expenses – Other Current Charges

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.

67507 Central Stores

As defined for G/L Code 67500, specifically for the College's central stores purchases for resale.

Scholarships and Waivers

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

68001 Scholarships

Specifically for student scholarships.

68002 Fundable Fee Waivers

Specifically for student fee waivers funded by the State. Refer to Section 14 Accounting Treatments for additional information on Fundable Fee Waivers and Exemptions.

68003 Textbooks, Materials and Supplies Scholarships

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

Specifically for student fee waivers approved by the Board of Trustees, but not funded by the State. Refer to Section 14 Accounting Treatments for additional information on Fee Waivers and Exemptions.

68006 Student Stipends

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.

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.

69501 Bad Debt Expense

This account is used to record bad debt expense based upon estimated uncollectible loans and accounts receivable. G/L 130XX, Allowance for Uncollectible Accounts, should be credited when G/L Code 695XX, Bad Debt Expense is debited.

69502 Inventory Losses/Write Offs

This account is used to record the value of losses in inventory derived from completing an inventory and identifying losses, spoilage or obsolete stock.

69503 Unemployment Compensation

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

69504 Uninsured Losses

This account is used to record the cost incurred in indemnifying uninsured losses or deductibles.

69506 Impairment of Capital Assets

This account is used to record the cost incurred in indemnifying impairment of fixed assets. Refer to Section 14 Accounting Treatments for additional information on Impairment of Capital Assets.

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

Minor Equipment, Non Capitalized

Charge to these accounts all equipment classified as Minor Equipment, Non-Capitalized Inventoried. The College has the authority to make its inventory threshold for minor equipment. The expenses 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 Expenses.

70500 Minor Equipment, Non Capitalized Non-Inventoried (Optional Account see also 66506)

Charge to this account all equipment classified as Minor Equipment, Non-Capitalized Non-Inventoried. The College has the authority to make its inventory threshold for minor equipment. The expenses 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 Expenses.

70505 Minor Projector Equipment, Non Capitalized Projectors (PBSC Designation)
Projectors purchased by Media Department with a per unit cost of \$700 and less than \$1,000.

70506 Minor Computer Equipment, Non Capitalized (PBSC Designation)
Charge all computers with a per unit cost of more than \$700 and less than \$1,000.

70601 Education Furniture and Equipment
Specifically for educational furniture and equipment with a unit cost greater than \$1,000 but less than \$5,000.

70602 Office Furniture and Equipment
Specifically for non-instructional furniture and equipment with a unit cost greater than \$1,000 but less than \$5,000.

70603 Construction and Maintenance Equipment
Construction and maintenance equipment with a per unit 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.

Furniture and Equipment - greater than or equal to \$5,000 per unit
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 Capital Asset Class, greater than or equal to \$5,000.

71021 Vehicles, 5-Year Asset Class, greater than or equal to \$5,000.

71022 Office Equipment, 5-Year Asset Class, greater than or equal to \$5,000.

- 71023 Educational Equipment, 5-Year Asset Class, greater than or equal to \$5,000.
- 71024 Athletic Equipment, greater than or equal to \$5,000.
- 71025 Maintenance Equipment, greater than or equal to \$5,000.
- 71031 Office Equipment, 7-Year Asset Class, greater than or equal to \$5,000.
- 71032 Educational Furniture and Equipment, 7-Year Asset Class, greater than or equal to \$5,000.

The following codes relate to Construction and will not usually be budgeted in Fund 1. They are provided for informational purposes only.

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
Specifically for architectural costs in master planning.

75002 Architect/Engineer, Basic Services
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
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
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
Specifically for contracted construction management, basic services.

75006 Construction Manager, Extra Services
Specifically for contracted construction management, extra services.

75007 Construction Manager, Reimbursable
Specifically for contracted construction management, reimbursable expenses.

75008 Job Office

Specifically to be the cost of renting/leasing and operating a portable construction office or trailer.

75009 Institutional Administration

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

Specifically for blueprinting, duplicating and legal advertising costs.

75011 Insurance

Specifically for the cost of temporary construction insurance.

75012 Survey/Test Borings

Specifically for surveying and test borings.

75013 Permits/Fees

Specifically for permits and fees.

75014 Building Acquisition

Specifically for the acquisition of existing structures.

75015 Demolition

Specifically for the demolition of structures.

75016 Legal Fees

Specifically for legal fees required or incurred due to construction.

75017 Site Preparation

Specifically for site preparation.

75018 Materials Testing/Inspection

Specifically for testing materials and inspecting construction.

75019 Foundations/Structures

Specifically for the construction of the foundation and basic structure.

75020 Elevator

Specifically for the cost of elevator(s).

75021 HVAC (Heating, Ventilation and Air Conditioning)

Specifically for HVAC costs.

75022 Plumbing

Specifically for plumbing costs.

75023 Electrical

Specifically for electrical costs.

75024 General Construction

Specifically for general construction costs where specific construction G/L Codes cannot be identified.

- 75025 General Conditions
Specifically for general condition costs to include site fencing, temporary utilities, equipment rented for general contractor use, etc.
- 75026 HVAC Automation
Specifically for equipment acquired to control and operate HVAC systems.
- 75027 Test and Balance
Specifically for testing and balancing the HVAC systems.
- 75028 Construction Materials
Specifically for purchasing major construction materials which will be capitalized as a part of the construction project.
- 75029 Fixed Equipment
Specifically for fixed equipment attached or affixed to the permanent structure.
- 75030 Resident Inspection
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 Renovating and Remodeling
Specifically for capitalized renovation costs.
- 75032 Initial Supplies
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
Specifically for telephone installation costs.
- 75090 Owner Direct Purchases, Billing
- 75098 Miscellaneous
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.
- 76001 Non-Capitalized B Road Expenses
- 76002 Non-Capitalized Reimbursable Expenses
- 77000 Land
Charge to this account only the original cost of land plus acquisition costs. Do not charge site development costs.

78000 Leasehold greater than \$50,000 per project
Charge this account only the original cost of the leasehold. Useful life is 10 years, unless life of the lease is less than 10 years. Otherwise, capitalize at life of lease.

Other Structures and Land Improvements greater than \$50,000/project
Charge these accounts with the costs of site development, parking lots, sidewalks, outdoor lighting systems, utility systems, flagpoles, fences and other improvements. Useful life 10 years. Items classified in the 79000 series have been eliminated in accordance with GASB 34 & 35 requirements. Refer to the new control accounts established for this type of acquisition. Refer to Section 14 Accounting Treatments for additional information on Other Structures and Land Improvements.

79001 Other Structures greater than \$50,000 per project
Charge to this account only other structure improvements with a cost of greater than \$50,000 per project. Useful life 10 years. Items classified in the 79000 series have been eliminated in accordance with GASB 34 & 35 requirements. Refer to the new control accounts established for this type of acquisition.

79002 Land Improvements greater than \$50,000 per project
Charge to this account only land improvements with a cost of greater than \$50,000 per project. Do not charge site development costs.

79003 Infrastructure with a cost equal to or greater than 5% of 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. (Refer to GASB 34, paragraph 19).

79090 Owner Direct Other Structure

79800 Capitalized Expenditures from borrowed funds (contra expense)
Credit this account in an amount equal to the amount capitalized at year-end from borrowed funds expensed in the Unexpended Plant Fund and capitalized in the Invested in Plant Fund. This contra expense will provide a clearer reflection of funds expended (gross) prior to and should be closed into fund balance at year-end.

79900 Capital Outlay Contingency (Budget Only)
These accounts are used to record the budget for Capital Outlay 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.

Personnel Salary Expenses – Full-Time or Permanent Part-Time Positions
Most payroll and benefits are budgeted at a global level and not in individual org units.

The following 3 exceptions must be requested and budgeted at the org level:

Overtime

Other Personnel Services, Other Professional, Temporary

Other Personnel Services, Technical, Clerical, Trade & Service, Temporary

54100 Technical, Clerical, Trade & Service, Overtime

This account is used to record gross salary payments to appropriate personnel for approved overtime compensation.

56500 Other Personnel Services, OPS, Temporary

This account is used to record payments to persons, normally other than regular salaried employees. They conduct professional activities on a temporary basis.

57000 Other Personnel Services, OPS, Technical, Clerical, Trade & Service, Temporary

This account is used to record payments to technical, clerical, trade and service personnel performing casual or day labor or performing services on a temporary basis.

The following payroll ranges and benefit codes are presented for informational purposes and are not necessary for budgeting purposes.

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, 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).

51001 Executive Management Cell Phones Required Stipend

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).

51201 Institutional Management cell Phone Required

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.

52501-52503 Instructional (Phased Retirement)

These 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 support, 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, Substitution

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 Technical, Clerical, Trade and Service, Overtime

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

54500 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.

56500-56501 Other Professional Temporary

These accounts are used to record payments to persons, normally other than regular salaried employees, they conduct professional activities on a temporary basis.

56501 OPS, Professional with FRS (Florida Retirement System)

57000-57001 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.

57001 OPS, Technical, Clerical, Trade & Service with FRS (Florida Retirement System)

5800-58099 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.
- 59220 Net Pension Expense
- 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. Refer to Section 14 Accounting Treatments for additional information on Compensated Absences.

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.

59600 Other Benefits

These accounts are used to record the College's expense toward other employee post benefit (OPEB) such as: health/life insurance.

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.

59706 Employee Assistance Program

This account is used to record the College's contribution toward the employee assistance program.

59751 Health Insurance OPEB

This account is used to record the College's unfunded portion of the annual required contribution for OPEB health / life benefits. Refer to Section 14 Accounting Treatments for additional information on OPEB.

59752 Life Insurance OPEB

This account is used to record the College's unfunded portion of the annual required contribution for OPEB health / life benefits. Refer to Section 14 Accounting Treatments for additional information on OPEB.

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 which 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 which are subject to federal income taxation.

599XX Personnel Contingency GL codes.