

THE COLLEGE OF THE FLORIDA KEYS
 FY 2026-2027 Budget Expense Worksheet
 Departmental Summary

F-1

All fields should autocalculate based on data entered in forms F-2, F-3 and F-4 with exception of Department Name and Number

Department Name: **Summer Camp**
 Department Number: **311200**

GL#	Category	Amount
Personnel Expense		
51000	Executive Management	-
51100	Instructional Management	-
51200	Institutional Management	-
52000	Instructional Personnel	-
52003	Instructional Counselor	-
52100	Instructional Overload	-
53000	Other Professional	-
53100	Other Professional Overload	-
53500	Other Professional Regular P/T	-
54000	Technical/Clerical/Trade(Career)	-
54100	Technical/Clerical/Trade Overtime	-
54500	Technical/Clerical/Trade Permanent Part-time	-
56000	Other Personal Services (OPS)--Instructional {Adjunct}	15,750.00
57000	Other Personal Services (OPS)--Technical/Clerical/Trade	8,100.00
59100	Social Security (FICA)	1,478.70
59101	Medicare	345.83
59200	Retirement	-
59701	Health Insurance	-
59702	Life Insurance	-
	Other (specify)	-
	Other (specify)	-
	Subtotal PERSONNEL Expenses:	25,674.53
	CURRENT Expense	
60500	Travel	-
61000	Freight & Postage	-
61500	Telecommunications	-
62000	Printing	-
62500	Repair & Maintenance	-
63000	Rentals	-
63500	General Insurance Premiums	-
64000	Utilities	-
64500	Other Services	-
65000	Professional Fees	-
65500	Educational & Office Supplies	2,814.00
65700	Software--Non-capitalized	-
66000	Maintenance/Construction Materials	-
66500	Other Material & Supplies	-
67000	Subscriptions & Periodicals	-
67600	Indirect Cost	-
68500	Interest	-
69000	Principal Payments	-
69200	Non Mandatory Transfers	-
69500	Other Expenses	1,044.00
	Subtotal CURRENT Expenses:	3,858.00
	CAPITAL Expense	
70500	Minor Equipment less than \$1,000	-
70600	Minor Equipment greater than \$1,000 less than \$5,000	-
71000	Furniture & Equipment	-
	Other (specify)	-
	Other (specify)	-
	Subtotal CAPITAL Expenses:	-
	TOTAL ALL Expenses:	29,532.53

GL=General Ledger
 OU=Organizational Unit

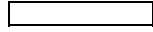
Revenue **29,538.00**

THE COLLEGE OF THE FLORIDA KEYS
 FY 2026-2027 Budget Expense Worksheet
 PERSONNEL Expenses--General Ledger Series 500

Department Name: Summer Camp
 Department Number: 311200

GL#	Employee Name	Position	Gross Salary	% chgd To This Unit	Sal \$ chgd To This Unit(DxE)	59100 FICA 6.20%	59101 Medicare 1.45%	59200 Retirement 11.91%	59701 Health Ins \$ 11,268	59702 Life Ins \$ 155.00	TOTALS
51000				100%	-	-	-	-			-
51000				100%	-	-	-	-			-
		51000/Subtotal:			-						
51100				100%	-	-	-	-			-
51100				100%	-	-	-	-			-
		51100/Subtotal:			-						
51200				100%	-	-	-	-			-
51200				100%	-	-	-	-			-
		51200/Subtotal:			-						
52000				100%	-	-	-	-			-
52000				100%	-	-	-	-			-
52000				100%	-	-	-	-			-
52000				100%	-	-	-	-			-
52000				100%	-	-	-	-			-
52000				100%	-	-	-	-			-
52000				100%	-	-	-	-			-
		52000/-Subtotal:			-						
52003				100%	-	-	-	-			-
		52003/Subtotal:			-						
52100				100%	-	-	-	-			-
52100				100%	-	-	-	-			-
					-						
53000				100%	-	-	-	-			-
53000				100%	-	-	-	-			-
53000				100%	-	-	-	-			-
53000				100%	-	-	-	-			-
53000				20%	-	-	-	-			-
		53000/-Subtotal:			-						
53100				100%	-	-	-	-			-
53100				100%	-	-	-	-			-
53100				100%	-	-	-	-			-
53100				100%	-	-	-	-			-
53100				100%	-	-	-	-			-
		53100/Subtotal:			-						
53500				100%	-	-	-	-			-
53500				100%	-	-	-	-			-
		53500/Subtotal:			-						
54000				100%	-	-	-	-			-
54000				100%	-	-	-	-			-
54000				100%	-	-	-	-			-
54000				100%	-	-	-	-			-
		54000/Subtotal:			-						
54100				100%	-	-	-	-			-
54100				100%	-	-	-	-			-
54100				100%	-	-	-	-			-
		54100/Subtotal:			-						
54500				100%	-	-	-	-			-
54500				100%	-	-	-	-			-
54500				100%	-	-	-	-			-
54500				100%	-	-	-	-			-
54500				100%	-	-	-	-			-

		54500/Subtotal:			-	-	-	-	-	-	
56000	TBD x 4	Art Camp Instructor (37.5 hrs/wk @ \$35/hr) x6	7,875.00	100%	7,875.00	488.25	114.19			8,477.44	
56000	TBD x 2	Tropical Hobbyist Instructor (37.5 hrs/wk @ \$35/hr) x2	2,625.00	100%	2,625.00	162.75	38.06			2,825.81	
56000	TBD x 1	Young Writers Instructor (37.5 hrs/wk @ \$35/hr)	1,312.50	100%	1,312.50	81.38	19.03			1,412.91	
56000	TBD x 2	Code Breakers Instructor (37.5 hrs/wk @ \$35/hr) x2	2,625.00	100%	2,625.00	162.75	38.06			2,825.81	
56000	TBD x 1	Future Heroes Instructor (37.5 hrs/wk @ \$35/hr)	1,312.50	100%	1,312.50	81.38	19.03			1,412.91	
56000	TBD x 1			100%	-	-	-			-	
56000	TBD x 1			100%	-	-	-			-	
56000				100%	-	-	-			-	
56000				100%	-	-	-			-	
		56000/Subtotal:			15,750.00						
57000	TBD x 4	Art Camp Assistant (37.5 hrs/wk @ \$18/hr) x6	4,050.00	100%	4,050.00	251.10	58.73			4,359.83	
57000	TBD x 2	Tropical Hobbyist Assistant (37.5 hrs/wk @ \$18/hr) x2	1,350.00	100%	1,350.00	83.70	19.58			1,453.28	
57000	TBD x 1	Young Writers Assistant (37.5 hrs/wk @ \$18/hr)	675.00	100%	675.00	41.85	9.79			726.64	
57000	TBD x 2	Code Breakers Assistant (37.5 hrs/wk @ \$18/hr) x2	1,350.00	100%	1,350.00	83.70	19.58			1,453.28	
57000	TBD x 1	Future Heroes Assistant (37.5 hrs/wk @ \$18/hr)	675.00	100%	675.00	41.85	9.79			726.64	
57000	TBD x 1			100%	-	-	-			-	
57000	TBD x 1			100%	-	-	-			-	
57000				100%	-	-	-			-	
57000				100%	-	-	-			-	
		57000/Subtotal:			8,100.00						
		TOTALS:			23,850.00	1,478.70	345.83	-	-	-	25,674.53



THE COLLEGE OF THE FLORIDA KEYS
FY 2026-2027 Budget Expense Worksheet
CURRENT EXPENSES--General Ledger Series 60000

F-3

Department Name: Summer Camp
 Department Number: 311200

* Total Amount - Should be equal to total budget
 * Lab Fee Amount - Should be included in total amount as well as shown separately

GL#	Description/Explanation	Current Expenses(1)	Lab Fee Collected(2)
TRAVEL			
60501			-
60502			-
60503			-
60504			-
60505			-
60506			-
60507			-
60510			-
	subtotal	60500	-
FREIGHT AND POSTAGE			
61000			-
61001			-
	subtotal	61000	-
TELECOMMUNICATIONS			
61501			-
61502			-
61504			-
	subtotal	61500	-
PRINTING			
62000			-
62001			-
62002			-
	subtotal	62000	-
REPAIRS AND MAINTENANCE			
62500			-
62501			-
62502			-
62503			-
62504			-
62505			-
62506			-
	subtotal	62500	-
RENTALS			
63000			-
63001			-
63002			-
63005			-
	subtotal	63000	-
INSURANCE			
63501			-
63502			-
63503			-
63505			-
63506			-
	subtotal	63500	-
UTILITIES			
64001			-
64002			-
64003			-
64004			-
64005			-
64006			-
64007			-
	subtotal	64000	-
OTHER SERVICES			
64500			-
64501			-
64502			-
64507			-

64508			-
64512			-
64514			-
		subtotal 64500	-
ADVERTISING			
64505			-
64510			-
		subtotal 64500	-
PROFESSIONAL FEES			
65000			-
65001			-
65002			-
65003			-
65005			-
65006			-
65007			-
65008			-
65009			-
		subtotal 65000	-
SUPPLIES - EDUCATIONAL / OFFICE			
65501	Aquaria supplies, journals, art supplies, usb drives, games		2,814.00
65502			-
65503			-
65504			-
65505			-
		subtotal 65500	- 2,814.00
DATA SOFTWARE			
65700			-
65701			-
65702			-
		subtotal 65700	-
SUPPLIES - MAINTENANCE / CONSTRUCTION / OTHER			
66000			-
66001			-
66002			-
		subtotal 66000	-
SUPPLIES - OTHER MATERIALS AND SUPPLIES			
66500			-
66503			-
66504			-
66505			-
66506			-
66507			-
		subtotal 66500	-
LIBRARY USE ONLY			
67000			-
67001			-
67002			-
67003			-
67004			-
		subtotal 67000	-
INDIRECT COSTS			
67601	Private		-
67602	State		-
67603	Federal		-
67604	Other		-
		subtotal 67600	-
NON MANDATORY TRANSFERS			
69210	Out to Fund 1 (Operating)		-
69220	Out to Fund 2 (Grants)		-
69230	Out to Fund 3 (Auxiliary i.e. vessel rental and cafe)		-
69270	Out to Fund 7 (Capital)		-
		subtotal 69200	-
OTHER EXPENSES			
69500	Logo and Printing (Camp Shirts)		1,044.00
69501			-
69503			-
69504			-
		subtotal 69500	- 1,044.00
		Page total	- 3,858.00

(1) Current Expenses should only include services or products being rolled from previous year. Additional budget requests approved are included in this amount. Do not include additional budget requests that have NOT been approved. Do not duplicate lab fee collected expenses in this column.

(2) Lab Fees Collected are auto-calculated based on F-5 Worksheet.

THE COLLEGE OF THE FLORIDA KEYS
FY 2026-2027 Budget Expense Worksheet
CAPITAL EXPENSES--General Ledger Series 70000

Department Name: Summer Camp
 Department Number: 311200

- * Total Amount - Should be equal to total budget
- * Lab Fee Amount - Should be included in total amount as well as shown separately

GL#	Description/Explanation	Lab Fee Collected(1)	Additional Budget Requests(2)
Capital items up to \$1000			
70501		\$ -	
70502		\$ -	
70505	Athletic		
70506	Technology	\$ -	
	subtotal	70500	0.00
			0.00
Capital items between \$1000 to \$4,999			
70601		\$ -	
70602		\$ -	
70605	Athletic	\$ -	
70606	Technology	\$ -	
	subtotal	70600	0.00
			0.00
Capital Items \$5000 and over			
71011	Computer/Technology	\$ -	
71022	Office	\$ -	
71023	Educational	\$ -	
71024	Athletic	\$ -	
71025	Maintenance	\$ -	
	subtotal	71000	0.00
			0.00

(1) Lab Fee Collected is the amount for the cost of equipment being purchased. **Not the amount collected in the current year.**
 (2) All capital purchases are considered additional budget requests.

THE COLLEGE OF THE FLORIDA KEYS
 FY 2026-2027 Budget Expense Worksheet
 Lab Fees (If Applicable)

F-5

Department Name: Summer Camp
 Department Number: 311200

Copy and paste lab fee worksheets into this tab.
 Please ensure the columns are formatted the same as this worksheet.

Course	Course Description	Type	Account No.	Description	Per Year Amount	Per Course Amount	Per Student Amount	Comments / Vendor Item Purchased From	New Lab Fee 2026	Current Lab Fee 2025
REC0133	Tropical Hobbyist (x2)	Personnel	56027	Instructor	2,826	1,413	118			
		Personnel	57000	Assistant	1,454	727	61			
		Educational materials and supplies	65501	Miscellaneous camp supplies	120	60	5	Amazon		
		Educational materials and supplies	65501	Tetra aquariums	1,200	600	50	Amazon		
		Educational materials and supplies	65501	Expendable aquarium supplies	144	72	6	Amazon		
		Other services	69500	Camp shirts	144	72	6	Keyboard Advertising Specialties		
Estimated No. of Students (12)			24	Total	5,888	2,944	245		245	\$ 263.00
\$ 5,888.00										
REC0134	Art (x6)	Personnel	56027	Instructor	8,478	1,413	94			
		Personnel	57000	Assistant	4,360	727	48			
		Educational materials and supplies	65501	Miscellaneous camp supplies	450	75	5	Amazon		
		Educational materials and supplies	65501	Expendable art supplies	540	90	6	Amazon		
		Other services	69500	Camp shirts	540	90	6	Keyboard Advertising Specialties		
		Estimated No. of Students (15)			90	Total	14,368	2,395	160	
\$ 14,368.00										
REC0143	Future Heroes (x1)	Personnel	56027	Instructor	1,414	1,413	94			
		Personnel	57000	Assistant	728	728	49			
		Educational materials and supplies	65501	Miscellaneous camp supplies	90	90	6	Amazon		
		Educational materials and supplies	65501	Expendable art supplies	90	90	6	Amazon		
		Other services	69500	Camp shirts	90	90	6	Keyboard Advertising Specialties		
		Estimated No. of Students (15)			15	Total	2,322	2,321	155	
\$ 2,321.00										
REC 0145	Young Writers (x1)	Personnel	56027	Instructor	1,414	1,413	94			
		Personnel	57000	Assistant	728	728	49			
		Educational materials and supplies	65501	Miscellaneous camp supplies	90	90	6	Amazon		
		Educational materials and supplies	65501	Expendable art supplies	90	90	6	Amazon		
		Other services	69500	Camp shirts	90	90	6	Keyboard Advertising Specialties		
		Estimated No. of Students (15)			15	Total	2,322	2,321	155	
\$ 2,321.00										
REC 0165	Code Breakers (x2)	Personnel	56027	Instructor	2,826	1,413	94			
		Personnel	57000	Assistant	1,454	727	48			
		Educational materials and supplies	65501	Miscellaneous camp supplies	180	90	6	Amazon		
		Educational materials and supplies	65501	Expendable art supplies	180	90	6	Amazon		
		Other services	69500	Camp shirts	180	90	6	Keyboard Advertising Specialties		
		Estimated No. of Students (15)			30	Total	4,640	2,320	155	
\$ 4,640.00										
\$ 29,538.00										

Item		quantity	cost	total
Tshirt cost	69500	150	6	\$ 900
Logo Set-up	69500			\$ 50

rubber bands	65501	2	10	\$ 20
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gloves	65501	1	22	\$ 22
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tie dye kit	65501	1	35	\$ 35
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ritz refill kits	65501	8	5	\$ 40
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misc dollar store items	65501	1	20	\$ 20
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table cloth 10 pk		1	15	\$ 15
				\$ 1,102
				\$ 7

link/info

https://www.amazon.com/sspa/click?ie=UTF8&spc=MT00NjAzODkxOTk2MDY0MDUzOjE3MDg3MDI2NTU6c3BfYXRmOjIwMDAxMDUwMzQ4NTkzMT06MD06&url=%2FAmazonBasics-Assorted-Color-Rubber-Bands%2Fdp%2FB074B1KCXD%2Fref%3Dsr_1_1%3Fdib%3DeyJ2IjoiMSJ9.ozYQoaz1ZlaROIFYd8Mbt4q8zllcOFcN6W2HOoxCgNVbwJNZI4lbdm26tahjuNV-8UTRVsZRwjn-i9vftDT77rKi6ypPYJV4pneSPO5E5TYGbpG_mPydvTD8hHJUaYcl6y8G2kwOUFB2xVkJRIAw5uD1kLB23FF25DLI_FSTlc0dOwRVcu0YdQM_KwEW0V92GMbxiED7JbgHEGGXAc2XDRIFpSbMeUdZgMZmEkENLTOtydKjJ4ivgGe4h14z_Pymj2Q1R1-ZtxGTvU4SYAtakL2Zn62vTvNZkSOrlEOORfBo.fxTTvjD8QJ_8KalkX1NRw2bZNSIXqDpps-TJbZVgGfk%26dib_tag%3Dse%26keywords%3Dbag%2Bof%2Bbrubber%2Bbands%26qid%3D1708702655%26sr%3D8-1-spons%26sp_csd%3Dd2lkZ2V0TmFtZT1zcF9hdGY%26psc%3D1

https://www.amazon.com/Dingion-Disposable-Multipurpose-Children-Gardening/dp/B0BCFNFFYX/ref=sr_1_8?crd=1VDUUIFIZ7OQ&dib=eyJ2IjoiMSJ9.HJMpN8iR3HdaU1HB8E9ddfIL-sLnYAz4xcJI_oydEO8qkFdBaXv9Q7o94CgpzyYYlf4JzQSDbWr_xDEHjVSPXmOWAngXP-YIEilkKoZ2nleWfr5ZKG2BWB5APMyB1O0ILb3JHAv0srfxiJ9irB-9z5mWZxxnCue4hrpp4p6wWiDgKa-vXaXD9qTZ5Zb63Y3R6OxmJzdZQIYYI4oakYyXEjf7gvOsotsnXQLOkEigGhzYxT3Qp6XYnAiTvzRrefOJnkTvBXjDawFPIJDSIACAuCTwv5KgSAuC-duxvqSaXns.V1tDPJ1SOEv_dWP6_QhvelD5PPst0CNYnVwRzWg05XQ&dib_tag=se&keywords=disposable+glove+s+small+kid+friendly&qid=1708702718&sprex=disposable+gloves+small+kid+friendly%2Caps%2C140&sr=8-8

https://www.amazon.com/Tulip-One-Step-Tie-Dye-Kit-Rainbow/dp/B08XM8DXFZ?source=ps-sl-shoppingads-lpcontext&ref_=fplfs&smid=ATVPDKIKX0DER&th=1

https://www.amazon.com/Rit-Dye-Liquid-Fabric-8-Ounce/dp/B00AQ72LF4/ref=sr_1_7?crd=37CD2KTOOLTXX&dib=eyJ2IjoiMSJ9.oWBxgRPPnalFHi3QNmdAzz6VE3TjJmqFxcL04b2qwrCLb3fNRDCUOILHpEYnipvJK98eSj7yNtAS3vDHP12ejnm5CkZY3r2dX5ncrznP3WEcACJhCqSAiBMtFSRITJw5lmlnuFt73D6jBm79oPQymtmZlrLmN9lmVnceVippUIYB3Cvj8AxS_iRgcS-CzykKN8W7mYI9uVAU18q2ZyA5gE7oJCBoN6ear4jU5CStPSIYigUlBCfaSvGOFQDpwsy5g1lNrd6M8JOzuKJa1AUQ3d0pEIVM6jeoUNipnY-A.gTDoXyD80DpBd9k_2QA--ilkXtfDJMMPihbsc0NLfnM&dib_tag=se&keywords=rit+dye&qid=1708702846&sprex=ritz+dye%2Caps%2C175&sr=8-7

pans, bottles, foil

https://www.amazon.com/Pureegg-Premium-Disposable-Table-Cloth/dp/B0CBM682SQ/ref=sr_1_4?crd=1J3W5POGRW1MF&dib=eyJ2IjoiMSJ9.JdoABoWG2B0efkvVK8cWeUSPIZMWOC_78RbCOimQez0DErCcnwbYCLKdIM_6X_eXNTY6zkBw4EqZYty-2iet6L9cW2sr_EOt0AWvw4BMBmYdiLerEwT3zCmzki0zlubuBgnUgYGMHChb-1h808Yr4UH2jokLw7bQI29uH8SWeWG1wqcXzVz25vkfofWw-Dntu1owg-ByAa0q-_jVdLfsnqAn3cBi-G-Fm_jtog20Gfk4dN6ehwH6wvit0VAgGI0GOGsL88a9lla7DOhEZiJ1v7BpZrh0M0Zglq5PXceJuo.kyNYB5y0zTplj-txsZam9iANBG22uNT7UXn1eiwf-bk&dib_tag=se&keywords=plastic+table+cloth&qid=1708702567&s=home-garden&sprex=plastic+table+cloth%2Cgarden%2C119&sr=1-4

cost per student for 150 campers

The College of the Florida Keys
Expense Accounts Listing
Updated 12/14/2022

Account	Title	Description of Use
PERSONNEL ACCOUNTS BY GENERAL LEDGER		
56000	Adjunct Instructors	See Separate Tab.
52000	Instructional - Full-Time	Full-Time instructors who qualify for full benefits.
52100	Instructional Overload	Instructors who teach overload courses and department chair compensation.
53000	Other Professional	Full-Time Salaried employees who qualify for full benefits.
54500	Permanent Part-Time	Employees hired for permanent part-time (typically administrative) that qualify for retirement benefits only.
53100	Professional Overload	FT Professional employee who is paid for additional duties including both administrative and instructional.
58400	Student Assistants - Federal Funded	Student employed for Internships.
58300	Student Assistants - State Funded	Student employed for internships and Florida Work Experience Program (FWEP).
54000	Technical, Clerical, Trade and Service	Full-Time Hourly employees who qualify for full benefits.
54100	Technical, Clerical, Trade and Service Overload	FT Technical, Clerical, Trade and Service employee who is paid for additional duties including both administrative and instructional.
57000	Temporary Part-Time Employees	Employees hired for lab assistants and other temporary positions. This position does not qualify for any benefits. Employer contribution is FICA only (6.2% SS and 1.45% Medicare).
CURRENT EXPENSE ACCOUNTS BY GENERAL LEDGER		
60501	Travel In-District	Travel within Monroe County. Travel expenses include hotel charges, conference fees, transportation, rental car, mileage, tolls, parking fees, taxi fare and per diem payments.
60502	Travel In-State (Out-of-District)	Travel outside of Monroe County, but within the state of Florida. Travel expenses include hotel charges, conference fees, transportation, rental car, mileage, tolls, parking fees, taxi fare and per diem payments.
60503	Travel Out-of-State	Travel outside of the state of Florida. Travel expenses include hotel charges, conference fees, transportation, rental car, mileage, tolls, parking fees, taxi fare and per diem payments.
60504	Travel International	Travel outside of the United States. Travel expenses include hotel charges, conference fees, transportation, rental car, mileage, tolls, parking fees, taxi fare and per diem payments.
60505	Travel Reimbursable	travel expenditures which are subject to subsequent reimbursement from outside the college.
60506	Travel Student	Travel for students. Travel expenses include hotel charges, conference fees, transportation, rental car, mileage, tolls, parking fees, taxi fare and per diem payments. This does not include ferry to Dry Tortugas or charter boat rentals.
60507	Travel Non-employee	Travel non-employees. Travel expenses include hotel charges, conference fees, transportation, rental car, mileage, tolls, parking fees, taxi fare and per diem payments. Non-employee must comply with all travel policies as college employees.
60510	Travel - Other	Virtual Seminars and Meetings related to S&PD.
61000	Freight and Postage	Cost of postage, postage meter rental, freight and express delivery service and any other costs of transporting.
61501	Local Telephone/Fax Service	Cost of local telephone and fax service.
61502	Long Distance Telephone/Fax Service/Conference Calls	Cost of long distance telephone, fax service and conference calls (i.e. Connex).
61504	Other Communication Service	Other communication services not otherwise defined; including video conferencing, cellular phones and internet service.
62001	Printing/Duplicating Vendor	Purchase of contracted printing, blueprinting, photography and photocopying which is processed externally by a vendor. i.e. Business Cards
62500	Repairs and Maintenance - Other (Instructional)	Cost of all repairs and maintenance performed on physical property. Instructional Use Only.
62501	Repairs and Maintenance Building	Cost of repairs and maintenance performed on the fixed structure of a building.
62502	Repairs and Maintenance – Furniture and Equipment	Cost of all repairs and maintenance performed by other than college personnel for furniture and equipment.
62504	Service Contracts & Agreements	Specifically for contracted maintenance and service; Elevator Service, Fire Alarm System, and Pest Control. Annual Certifications for Facilities.
62505	Repairs and Maintenance – Other (Administrative)	Cost of all repairs and maintenance performed on physical property. Administrative Use Only.
62506	Repairs and Maintenance – Technology	Cost of all repairs and maintenance for technology equipment.
63001	Rentals – Facilities	The rental or lease of buildings/facilities.
63002	Rentals – Equipment	The rental of equipment; including but not limited to fax machines, printers, diving equipment, and propane tanks.
63005	Rentals – Other	Rental of vessels.
63503	Insurance - Student Liability	Specifically for student liability insurance.
63506	Insurance - Professional Liability	Specifically for professional liability insurance.
64001	Heating Fuels	Specifically for heating fuels i.e. propane service. Not to include vehicles.

64004	Garbage Collection	Specifically for garbage collection.
64005	Fuel – Vehicular & Vessel	Fuel for college owned vehicles and vessels other than those used for travel purposes.
64006	Hazardous Waste Removal	Specifically for removal of hazardous waste materials.
64500	Other Services (Instructional)	Other services include (1) admissions to museums and parks and ferry to Dry Tortugas (2) technical/trade services from a company, not an individual. (3) student certifications.
64501	Other Services (Administrative)	Other services include technical/trade services from an entity, not an individual. Licensing and certification application fees and annual due, Vehicle/Vessel registrations, collection expenses, credit service, clipping service, laundry and towel service. It would also include amounts withheld from License Tag Fees as administrative expense of handling bonds.
64502	Institutional Memberships	Specifically for institutional memberships. This includes local and non local members. Local memberships include Rotary and other community associations.
64505	Advertising (mandated)	Expenses related to advertising, which is mandated by law.
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, student activities events provided by an organization (not by an individual)
64510	Advertising (not mandated)	Expenses related to advertising, which is not mandated by law.
64512	Tuition Reimbursement	Non-taxable tuition reimbursement.
64513	Contracted Instructional Services - Self Supporting (Non State Fundable Enrollment) (Continuing Education Only)	Specifically for contracted instructional services provided by an organization (not by an individual) which are reported as State Fundable.
64514	Technology Services	Specifically contracted services provided by an outside organization, not an individual including distance learning mediums (virtual labs).
64601	Marketing/Recruitment	Specifically for costs to recruit participants and promote programs.
64612	Transportation	This account is used to record the cost of services provided to Workforce clients for transportation (mileage and bus tickets).
65000	Professional Fees (Instructional)	Professional fees for services from an individual. Does not include employee compensation.
65001	Consultant Fees	Professional fees for services to provide expert advice. Does not include assignment driven tasks. See 65000 and 65007. Does not include employee compensation.
65002	Honoraria Fees	Professional fees for honoraria; including speakers. Non-Federal Funded. Does not include employee compensation.
65003	Legal Fees	Professional fees for legal assistance. Does not include legal ads.
65007	Other Professional Fees (Administrative)	Professional fees for services from an individual. Does not include employee compensation.
65008	Accreditation Fees	Professional fees for accreditation fees.
65501	Educational Materials and Supplies (Instructional)	Classroom materials that are expendable and for instructional use.
65502	Office Materials and Supplies (Administrative)	Office materials that are expendable and for office use.
65701	Educational Data Software – Non-Capitalized	Cost of software purchased for instructional purposes to be used in the classroom.
65702	Administrative Data Software – Non-Capitalized	Cost of software purchased for administrative use.
66001	Maintenance 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
66002	Janitorial Materials and Supplies	All materials and supplies used by personnel of the college for janitorial purposes.
66003	Automotive Materials and Supplies	All materials and supplies used by personnel of the college for automotive purposes.
66500	Other Materials and Supplies	Student Activities, Marketing, and Sponsored giveaways, promotional items, and event supplies.
66503	Food and Food Products	Food materials for culinary program. Catering or food products paid by student's activity , president's activity or Florida Keys Education Foundation. All other departments are prohibited from purchasing food products. Items for Consumption.
66504	Materials and Supplies - Disposables	Paper products and other supplies not related to janitorial or maintenance supplies.
66505	Uniforms - Students and Employees	This account is used to record the costs of required uniforms and name tags in departments and classrooms.
66506	Minor Equipment Non-Capitalized/Non Inventoried	Minor Equipment that last more than 1 year and that cost less than \$1,000 per unit.
66507	Supplies/Minor Equipment Non-Capitalized - Technology	Cost of technology equipment and supplies for administrative and instructional use.
67001	Subscriptions/Periodicals/Books	Physical or electronic resources.

69500	Other Expenses	Miscellaneous expenses not otherwise defined; including periodical memberships other than those purchased for library circulation.
CAPITAL EXPENSE ACCOUNTS BY GENERAL LEDGER		
70501	Minor Equipment Instructional	Minor equipment with a maximum unit cost of less than \$1,000 which is purchased for instructional purposes.
70502	Minor Equipment Non-Instructional	Minor equipment with a maximum unit cost of less than \$1,000 which is purchased for non-instructional purposes.
70506	Minor Equipment Technology Equipment	Minor TECHNOLOGY equipment with a maximum unit cost of less than \$1,000.
70601	Minor Equipment Instructional	Minor equipment with a minimum unit cost of \$1,001 and less than \$5,000; which is purchased for instructional purposes.
70602	Minor Equipment Non-Instructional	Minor equipment with a minimum unit cost of \$1,001 and less than \$5,000; which is purchased for non-instructional purposes.
70606	Minor Equipment Technology Equipment	Minor TECHNOLOGY equipment with a minimum unit cost of \$1,001 and less than \$5,000.
71002	Office Furniture and Equipment	Furniture and equipment with a minimum unit cost of \$5,001 which is purchased for non-instructional purposes.