

<u>GL ACCOUNT*</u>	<u>ACCOUNT NAME</u>	<u>DESCRIPTION/EXAMPLES</u>
Sales Tax Related		
231000	Sales Tax Payable	Sales tax portion of any sale that is taxable under Florida statutes.
464100	Use of College Facilities - Taxable	Revenue from rental of SPC facility to any tenant other than nonprofit org. Always use in conjunction with 231000 Sales Tax Payable.
464200	Use of College Facilities - NonTaxable	Revenue from rental of SPC facility to a nonprofit organization with valid FL sales tax exemption certificate on file with the College.
466000	Other Sales & Services Operating - NonTaxable	Revenue from nontaxable activities.
467000	Taxable Sales & Services	Revenue from taxable activities such as Pay-for-print machines; tangible items sold for fundraising; books and meals portion of noncredit courses; and other taxable items. Always use in conjunction with 231000 Sales Tax Payable.
Personnel Expenses ( 5 X X X X X )		
Personnel Salary Expenses - Permanent Full-Time or Part-Time Positions		
510000	Executive Management	Payroll (gross): President, Executive Vice President, Vice President, Provost, Campus President, and Dean, if they have college-wide authority for executive operations.
511000	Instructional Management	Payroll (gross): Academic Deans and Academic Program Directors responsible for planning, organizing, and managing the instructional and academic support functions of the College.
512000	Institutional Management	Payroll (gross): Non-instructional Deans and Directors responsible for planning, organizing, and managing the non-instructional functions of the College.
514000	Executive, Administrative, Managerial Sabbatical	Payroll (gross): Sabbatical leave pay for executive, administrative, and managerial personnel.
515000	Executive, Administrative, Managerial - Permanent Part-Time (FRS Participant)	Payroll (gross): Permanent part-time persons in executive, administrative, or managerial positions (EAM), subject to the FRS.
520010	Instructional - Instructor / Professor	Payroll (gross): Instructors - salaried.
520020	Instructional - Librarian	Payroll (gross): Librarians - salaried.
520030	Instructional - Counselor	Payroll (gross): Counselors - salaried.
520040	Instructional - Coach	Payroll (gross): Coaches - salaried.
520050	Instructional - Supervisor	Payroll (gross): Instructional supervisors - salaried.
521000	Instructional - Overload / Supplemental	Payroll (gross): Overload or extraload basis salary for full-time personnel for teaching assignments (instructional or workload). Use this account regardless of additional compensation or additional workload assignment without additional compensation.
522000	Instructional - Substitution	Payroll (gross): Instructional substitutes salaries.
523000	Instructional - Para-Professional/Assoc/Asst	Payroll (gross): Para-professional instructional activities performed by full-time personnel (e.g., teaching interpreter, teaching assistant, lab assistants).
524000	Instructional - Sabbatical	Payroll (gross): Sabbatical leave for Instructional personnel.
525040	Instructional - Permanent Part-Time (FRS Participant)	Payroll (gross): Part-time instructional personnel who participate in the FRS.
530000	Other Professional	Payroll (gross): Other Professional salaries for individuals who perform academic support and institutional support activities (such as department heads, coordinators, accountants, systems analyst, programmer).
530010	Student Service Professional	Payroll (gross): Salaries for student services professionals.
531000	Other Professional - Overload / Supplemental	Payroll (gross): Overload work assignments when provided by regular professional personnel .

532000	Other Professional - Substitution	Payroll (gross): Substitution provided by regular professional personnel.
533000	Other Professional - Para-Professional/Assoc/Asst	Payroll (gross): Para-professional instructional personnel (ex. teaching interpreter, teaching assistant, lab assistant) - full time.
535000	Other Professional - Permanent Part-Time (FRS Participant)	Payroll (gross): Regular part-time professionals (subject to FRS).
540000	Technical, Clerical, Trade and Service	Payroll (gross): Full-time salaried Technical, Clerical, Trade or Service personnel (ex. Secretaries, clerical and office workers, craftsmen, tradesmen, custodial and general service personnel).
541000	Technical, Clerical, Trade and Service - Overtime	Payroll (gross): Overtime pay for those whose base wages are classified in GL 540000. Only hours worked in excess of 40 per week qualify as overtime.
545000	Technical, Clerical, Trade and Service - Permanent Part-Time (FRS Participant)	Payroll (gross): Part-time Technical, Clerical, Trade or Service personnel (subject to FRS).

Other Personnel Expenses - Non-Permanent Full or Part-Time

550000	OPS- Executive, Administrative, Managerial	Payroll (gross): OPS part-time executive, administrative, and managerial (EAM) personnel.
560000	OPS - Instructional	Payroll (gross): OPS part-time temporary instructors.
560010	OPS - Instructional / Adjunct Instructors	Payroll (gross): OPS adjunct instructors.
560020	OPS - Librarians	Payroll (gross): OPS temporary librarians.
560030	OPS - Counselors	Payroll (gross): OPS temporary counselors.
560040	OPS - Coaches	Payroll (gross): OPS temporary coaches.
560050	OPS - Instructional Supervisors	Payroll (gross): OPS part-time instructional supervisors.
560060	OPS - Instructional Para-Professionals	Payroll (gross): OPS part-time instructional para-professionals.
561000	OPS - Instructional Substitutes	Payroll (gross): OPS instructional substitutes.
565000	OPS - Other Professionals Part Time	Payroll (gross): OPS part-time professionals.
570000	OPS - Technical, Clerical, Trade and Service	Payroll (gross): OPS Technical, Clerical, Trade and Service for casual, day labor, or temporary services.
581000	Student Employment - Federal Work Study Program	Payroll (gross): Student assistants or work/study students, on and off campus, paid from federal funds.
583000	Student Employment - Student Assistants SPC Funded	Payroll (gross): Student assistants, paid from College, state, or local funds.

Personnel Benefits

591000	Social Security Contributions	Payroll Tax: FICA/Social Security expense (matching).
591010	FICA/Medicare Contributions	Payroll Tax: FICA/Medicare expense (matching).
592035	Florida Retirement Contributions - Regular Pension	Retirement: FRS Regular Class contribution expense (matching).
592045	Florida Retirement Contributions - Senior Management	Retirement: FRS Senior Management Class contribution expense (matching).
592065	Optional Retirement Contributions	Retirement: ORP contribution expense (matching).
592075	DROP Retirement Contributions	Retirement: DROP contribution expense (matching).
592095	Florida Retirement Contributions - Investment Plan	Retirement: FRS Investment Plan contribution expense (matching).
597010	Health Insurance Contributions	Insurance: Employee health insurance, employee only.
597012	Medical Insurance Plus 1	Insurance: Employee health insurance, employee plus one dependent.
597013	Medical Insurance Family	Insurance: Employee health insurance, employee with family coverage.
597020	Life Insurance Contributions	Insurance: Employee life insurance programs.

Current Expenses (6 X X X X X)

Operating Expenses - Travel

605010	Travel - In-District	Travel: Within Pinellas, Hillsborough, Polk, Hernando, Pasco, Manatee, and Sarasota Counties.
605020	Travel - Out-of-District	Travel: Outside of the above counties but within the State of Florida.
605030	Travel - Out-of-State	Travel: Outside of Florida.
605040	Travel - International	Travel: Outside the United States.
605060	Travel - Student	All Student Travel.
605070	Travel Non-Employee	All Non-Employee Travel .
605080	Travel - Recruitment	Travel expenditures incurred by individuals invited by SPC to interview for employment.

Operating Expenses - Goods & Services

610010	Freight	Freight, express delivery service.
610020	Postage	Postage, postage meter rental, and post office box rentals.
620010	Printing/Duplicating - External Vendor	Printing purchased from external vendor. Includes per-copy charges on Ricoh/Xerox machines.
620020	Printing - College	Printing purchased from SPC District Impressions print shop.
625010	Repairs and Maintenance - Building	Elevator maintenance, repair; other repairs and maintenance of buildings by outside vendors.
625020	Repairs and Maintenance - Furniture and Equipment	Repairs & maintenance: Furniture and equipment (performed by outside vendors); can also be used for enhancements or additions to minor equipment.
625030	Repairs and Maintenance - Grounds	Repairs & maintenance: Grounds (performed by outside vendors).
625040	Service Contracts/Agreements	Repairs & maintenance: Service contracts/Agreements performed by outside vendors to College owned buildings, equipment, furniture, etc.
625050	Repairs and Maintenance - Other	Repairs & maintenance: Other not previously classified (performed by outside vendors).
625060	Repairs and Maintenance - Technology	Repairs & maintenance: Repair & maintenance of computer & related equipment performed by outside vendors.
630010	Rentals - Facilities	Rental of office or classroom space by SPC from owners of buildings external to the College's property.
630020	Rentals - Equipment	Rental of equipment for less than 12 months.
630050	Rentals - Other	Rentals not otherwise classified (excluding postage meters and rental cars).
630090	Computer Leases - Operating	Leases of computer equipment for terms greater than 12 months.
630091	Other Equipment Leases - Operating	Leases of non-computer equipment for terms greater than 12 months (i.e. copiers, etc.)
635010	Insurance - Property	Insurance: Property.
635020	Insurance - Workers Compensation	Insurance: Workers Compensation.
635030	Insurance - Student	Insurance: Students.
635040	Insurance - Fleet	Insurance: Fleet (autos, trucks, vans, buses).
635050	Insurance - General Liability	Insurance: General liability .
640010	Heating Fuels	Utilities: Fuel oil and gas for heating. Gas for lab use is charged to 655010 Educational Supplies.
640020	Water and Sewer	Utilities: Water and sewer charges.
640030	Electricity	Utilities: Electricity costs.
640040	Garbage Collections	Trash removal costs.

640060	Hazardous Waste Removal	Hazardous materials removal.
645010	Other Services	Other service not otherwise defined in another G/L code. (No personnel costs)
645012	Screening Services - Drug	Drug screening costs.
645020	Institutional Membership	Memberships: Institutional only (no personal memberships).
645021	Institutional International Memberships	Memberships: Institutional International only (no personal memberships).
645050	Advertising (Required by Law)	Only Advertising required by law. All other advertising uses 645100.
645100	Advertising (Not Required by Law)	Advertising that does not meet the requirements of 645050.
645140	Technology Services	Technology fees paid to an external firm.
650010	Consultant Fees	Consultant fees paid to non-employees.
650020	Honoraria Fees	Honoraria fees paid to non-employees.
650030	Legal Fees	Legal fees paid to an external firm.
650040	Auditing Fees	Auditing fees paid to an external firm.
650050	Architectural Fees	Architectural fees not identifiable with a specific construction contract.
650060	Engineering Fees	Engineering fees not identifiable with a specific construction contract.
650070	Other Professional Fees	Professional fees not elsewhere classified.
650080	Accreditation Fees	Fees paid to an accrediting organization.
650100	Technology Consultant Fees	Technology consulting fees paid to non-employee individuals.
Operating Expense - Materials and Supplies		
655010	Educational Materials and Supplies	Classroom materials and supplies used for instructional purposes. Includes books, workbooks, music/art supplies, learning aids, lab supplies, etc.
655020	Office Materials and Supplies	Office supplies: Non instructional. Includes paper, staples, paper clips, pens etc.
655030	Diplomas and Covers	Diplomas and diploma covers.
655040	Hazardous Materials - Instructional	Hazardous Materials used for Instructional purposes. Chemistry lab etc.
655050	Education and Department Subscription	Subscriptions - instructional and departmental.
657010	Data Software - Educational	Software used for instructional purposes. (Non-capitalized).
657020	Data Software - Administrative	Software used for administrative purposes (Non-capitalized).
660010	Maintenance Materials and Supplies	Building & Equipment Maintenance supplies: lumber, wood products, hardware, paint, electrical/plumbing supplies, masonry products, light bulbs, fire extinguisher refills, tools for building or equipment maintenance and repairs.
660020	Janitorial Materials and Supplies	Janitorial Maintenance supplies.
660030	Automotive Materials and Supplies	Automotive Maintenance supplies.
660031	Automotive Fuel	Automotive Fuel.
660032	Automotive Oil	Automotive Oil.
660040	Grounds Materials and Supplies	Maintenance Materials & Supplies: Grounds.
660050	Construction Materials and Supplies	Construction Materials & Supplies not identifiable with a specific construction project.
660060	Hazardous Materials - Non-Instructional	Hazardous Materials used for Non-instructional purposes.
665010	Athletic Materials and Supplies	Materials & Supplies: Athletic (no uniforms); Fund 25 cost centers only.
665020	Athletic Uniforms	Uniforms: Athletic only - Fund 25 cost centers only.
665030	Food and Food Products	Food: See BOT Procedure P6Hx23-5.126 for allowable purchases.
665040	Materials and Supplies - Other	Materials & Supplies not elsewhere classified.
665050	Departmental Uniforms	Uniforms: Departmental (Athletics use 665020).
665060	Minor Equipment < \$1,000	Minor Equipment costing less than \$1,000 per unit and NOT purchased by a Fund 70 Cost Center. (Fund 70 use 705010)

665070	Minor Tech Equipment < \$1,000. No computers.	Minor Technology Equipment (other than computers) costing less than \$1,000 per unit and NOT purchased by a Fund 70 Cost Center. (Fund 70 use 705060) (Computers use 705061)
670010	Library Paper Periodical Subscriptions	Library only: subscriptions to various periodicals in paper form only.
670011	Library Electronic Subscriptions	Library only: electronic subscriptions such as online journals.
670020	Library Bound Periodicals	Library only: bound periodicals.
670030	Library Books	Library only: hard-copy books.
670040	Library Other Collections	Library only: includes all Audio-Visual types.
670050	Library E Resources Purchased	Library only: electronic resources bought (books).
670060	Library E Resources Leased	Library only: electronic resources leased/licensed, typically databases, with license agreements and services.

Scholarships & Fee Waivers

680010	Scholarships Student Fees	Fund 2x, 5x, 6x Scholarships: Student fees; do not include student loans or services rendered. Never employees.
680012	Scholarship Meals	Fund 2x or 5x Scholarships: Meal payments to students. Never employees.
680013	Scholarship Housing	Fund 2x or 5x Scholarships: Housing payments to students. Never employees.
680020	Fundable Fee Waivers	Fund 1x only. Fee waivers for students funded by the state.
680030	Textbook Scholarships	Fund 2x or 5x Scholarships: Textbooks, materials and supplies for students. Never employees.
680060	Student Stipends	Fund 2x or 5x Student Stipends approved by the Board but not funded by the state.

Capital Outlay (7 X X X X X)

705010	Minor Equip < \$1,000	Fund 70 only. Minor Equipment costing less than \$1,000 per unit and purchased by a Fund 70 Cost Center. All other Funds use 665060.
705060	Minor Tech Equip < \$1,000. No Computers.	Fund 70 only. Minor Tech Equipment (other than computers) costing less than \$1,000 per unit and purchased by a Fund 70 cost center. All other Funds use 665070.
705061	Computers Only < \$1,000	All Computers, iPads, Tablets, etc costing less than \$1,000 per unit. Includes buyouts of leased computers.
706010	Furn & Equip Educational >\$1,000 & < \$5,000	Furniture & Equipment for Educational use, costing between \$1,000 and \$4,999.
706011	All Firearms - Cost Not Relevant	Any Firearms including pistols, rifles, etc., regardless of cost.
706020	Furn & Equip Office >\$1,000 & < \$5,000	Furniture & Equipment for Office or other Non-Instructional use; costing between \$1,000 and \$4,999.
706040	Vehicles >\$1,000 & < \$5,000	Vehicles costing between \$1,000 and \$4,999.
706050	Athletic Equip >\$1,000 & < \$5,000	Athletic Equipment costing between \$1,000 and \$4,999.
706060	Computers - Instructional > \$1,000 & < \$5,000	Computer Equipment for Instructional use; costing between \$1,000 and \$4,999 per unit.
706061	Computers - Non-Instructional > \$1,000 & < \$5,000	Computer Equipment for Non-Instructional use; costing between \$1,000 and \$4,999 per unit.
710110	Computers - Instructional > \$5,000	Computer Equipment for Instructional use; costing \$5,000 or more per unit.
710111	Computers - Non-Instructional > \$5,000	Computer Equipment for Non-Instructional use; costing \$5,000 or more per unit.
710210	Vehicles > \$5,000	Vehicles costing \$5,000 or more.
710220	Equipment - Office > \$5,000	Equipment for Office or other Non-Instructional use; costing \$5,000 or more.
710230	Equipment - Educational > \$5,000	Equipment for Educational use; costing \$5,000 or more.
710240	Athletic Equipment > \$5,000	Athletic Equipment costing \$5,000 or more.
710310	Furniture - Office > \$5,000	Furniture for Office or other Non-Instructions use; costing \$5,000 or more.
710320	Furniture - Educational > \$5,000	Furniture for Educational use; costing \$5,000 or more.