

**Miami Dade College
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40000 Revenue Control

40X00 Tuition Fees

401XX Tuition

These accounts are used to record **tuition fees** for Advanced & Professional, Post Secondary Vocational, Post Secondary Adult Vocational, Supplementary Vocational, College Preparatory, Educator Preparation Institutes, Vocational Preparatory and ABE & Secondary credit hours received from both in-state and out-of-state students. Appropriate accounts are also identified to record the fee premiums, discounts and refunds of these matriculation fees. These revenues are to be recorded in the Current Funds - Unrestricted.

402XX Lifelong Learning Fees

These accounts are used to record **tuition fees** for Lifelong Learning and Vocational and Recreational courses from both in-state and out-of-state students. Appropriate accounts are also identified to record the fee premiums/discounts received from students enrolled in Lifelong Learning courses or any repeated credit or non-credit courses, as appropriate (LLL Student) for Self Supporting courses.

403XX Out-of-State Fees

These accounts are used to record **Out-Of-State (tuition) fees** for Advanced & Professional, Post Secondary Vocational, Post Secondary Adult Vocational, Supplementary Vocational, College Preparatory, Educator Preparation Institutes, Vocational Preparatory and ABE & Secondary from students who are non-Florida residents and the appropriate fee premiums, discounts and refund of non-resident fee. These revenues are to be recorded in the Current Funds - Unrestricted.

40400 Laboratory Fees

40401 Laboratory Fees – Computer

This account is used to record Computer Laboratory fees.

40402 Laboratory Fees – Materials & Supplies

This account is used to record lab fees assessed students for certain courses which experience unusual or high costs of instruction, such as computer, chemistry and music. These revenues are to be recorded in the Current Funds - Unrestricted.

40500 Application Fees

40501 Application Fees

The college charges a fee to all prospective students when they apply for admission to the college. These fees will be credited to this account and will be used to finance the educational and general activities of the college. These revenues are to be recorded in the Current Funds - Unrestricted.

40600 Graduation Fees

40601 Graduation Fees- Duplicate Diploma

The college charges a fee for all duplicate diplomas. These fees will be credited to this account and will be used to finance the educational and general activities of the college. These revenues are to be recorded in the Current Funds - Unrestricted.

40700 Transcript Fees

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40702 Transcript Fees The college charges a fee for duplicate transcripts. These fees will be credited to this account and will be used to finance the educational and general activities of the college. These revenues are to be recorded in the Current Funds - Unrestricted.

40800 Financial Aid Fund Fees

40801 Financial Aid Fund Fees Fees charged to students in support of student financial aid will be credited to this account in the Scholarship Funds.

40850 Student Activities and Service Fees Capital Improvement Fees

40850 Student Activities and Service Fees Fees charged to students in support of student activities and services will be credited to this account in the Current Funds - Restricted. Those student activities that are deemed scholarships in support of student activities shall be recorded in the Current Funds - Restricted and transferred to the Scholarship Funds.

40860 Student Capital Improvement Fees

40860 Student Capital Improvement Fees Fees charged to students in support of capital improvements will be credited to this account in the Unexpended Plant Funds.

409XX Other Student Fees

40901 Other Student Fees All student fees not included in Accounts 40110 - 40899 will be credited to this account, they may include, but are not limited to: residual student fees (immaterial over or under payments which are non-refundable and not cost effective to collect). Parking fees would also be included here.

40902 Service Fees Student service fees will be charged to this account.

40910 Late Registration Fees Registration fees for late registration will be charged to this account.

40920 Testing Fees Student testing fees will be charged to this account.

40931 Student Insurance Fees – Malpractice Insurance Fee Student Insurance Fees – Malpractice Insurance Fees will be credited to this account.

40940 Safety & Security Fees Safety & Security Fees will be credited to this account.

415XX Grants and Contracts from Cities

41510 Grants and Contracts from Cities-Operating This account is used to record all support received from city governments regardless of whether the funds are restricted or unrestricted as to their use. Funds received from a city government to pay student fees of its employees should not be credited to these accounts, but should be credited to the proper student fee account in the Current Funds - Unrestricted or to Account 211XX, Deposits Held in Custody for Others, in the Agency Funds.

41520 Grants and Contracts from Cities-Non Operating This account is used to record all non-operating support received from city governments regardless of whether the funds are restricted or unrestricted as to their use.

41530 Grants and Contracts from Cities-Capital Financing This account is used to record all capital financing support received from city governments regardless of whether the funds are restricted or unrestricted as to their use.

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416XX Grants and Contracts from Counties

41610 Grants and Contracts from Counties-Operating

This account is used to record all support received from county governments regardless of whether the funds are restricted or unrestricted as to their use. Funds received from a county government to pay student fees of its employee should not be credited to these accounts, but should be credited to the proper student fee accounts in the Current Funds - Unrestricted or to Account 211XX, Deposits Held in Custody for Others, in the Agency Funds.

41620 Grants and Contracts from Counties-Non Operating

This account is used to record all non-operating support received from county governments regardless of whether the funds are restricted or unrestricted as to their use.

41630 Grants and Contracts from Counties-Cap Financing

This account is used to record all capital financing support received from county governments regardless of whether the funds are restricted or unrestricted as to their use.

417XX City Ad Valorem Tax Revenue

41720 City Ad Valorem Tax Revenue-Non Operating

This account is used to record all ad valorem non-operating tax revenues generated from local-city sources.

41730 City Ad Valorem Tax Revenue-Capital Financing

This account is used to record all ad valorem capital financing tax revenues generated from local-city sources.

418XX County Ad Valorem Tax Revenue

41820 County Ad Valorem Tax Revenue-Non Operating

This account is used to record all ad valorem non-operating tax revenues generated from local-county sources.

41830 County Ad Valorem Tax Revenue-Capital Financing

This account is used to record all ad valorem capital financing tax revenues generated from local-county sources.

419XX Refund to Grantor- Local Government

41910 Refund to Grantor-Local Government-Operating

This account is used to record operating grant funds refunded or reimbursed to local government.

41920 Refund to Grantor-Local Government-Non Operating

This account is used to record non-operating grant funds refunded or reimbursed to local government.

42110 Community College Program Fund Appropriations

42110 Community College Program Fund Appropriation

This account is used to record all support received from the state through the Community College Program Fund for support of the Community College Program.

42120 Workforce Appropriations formerly Special Appropriation-Library Books)

42120 Community College Program Fund Appropriations Workforce

This account is used to record all support received from the state through the Community College Program Fund for support of the Community College for this specified purpose.

42150 Performance Based Incentive Funds

42150 Performance Based Incentive Funds - CCPF (formerly Literacy Center)

This account is used to record all support received from the state for these specified purposes.

42160 Incentive Grants for Expanding Programs

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42160 Incentive Grants for Expanding Programs (formerly Education of Federal Inmates) This account is used to record all support received from the state for these specified purposes.

42170 Critical Deferred Maintenance

42171 Critical Deferred Maintenance This account is used to record all support received from the state for this specified purposes.

42210 License Tag Fees Appropriation

42210 License Tag Fees Appropriation All state appropriations for capital outlay and debt service (CO & DS) are secured through the first receipts from the sale of state automobile license tags. These fees are credited to this account and must be budgeted and expended **only** in the Unexpended Plant and Renewals/Replacement Funds and the Retirement of Indebtedness Funds except as noted below. Amounts withheld by the state for payment of SBE Bonds and Administrative Expense and Cost of Issuing SBE Bonds should be credited to these accounts and should be budgeted in the Current Funds - Unrestricted.

42317 Public Education Capital Outlay Appropriation

42317 Public Education Capital Outlay Appropriation – 00-01 Credit to this account all appropriations from State PECO sources. These appropriations may be budgeted and expended **only** in the Unexpended Plant and Renewals/Replacement Funds.

425XX Grants and Contracts from State

This account is used to record all support, restricted and unrestricted, received from the state, which cannot be classified in accounts 42110- 42499. Students' fees paid by the Vocational Rehabilitation Division or other agencies of the state should not be included here, but should be credited to the proper student fee accounts in the Current Funds - Unrestricted or to account 211XX in the Agency Funds.

42501 High Demand This account is used to record all unrestricted Non Capital Financing support received from the state which cannot otherwise be classified.

42502 Misc. State Appropriations-Capital Financing This account is used to record all unrestricted Capital Financing support received from the state which cannot otherwise be classified.

42503 Grants & Contracts from State This account is used to record all unrestricted Grants & Contracts from State which cannot otherwise be classified.

42510 Performance Based Incentive Programs (Categorical Appropriations) This account is to be used to record Performance Based Incentive Program Funds received from the state for these specified purposes (i.e., vocational programs, etc. to be recorded in Current Funds - Unrestricted).

42520 Child Care Projects This account is to be used to record Child Care appropriations received from the state for these specified purposes.

42550 Martin Luther King Center for Nonviolence This account is used to record Martin Luther King Center for Nonviolence appropriations received from the state for these specified purposes.

426XX Lottery Funds

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Credit to these accounts all appropriations from State Lottery funds. Expenditures of these funds, when identified as "enhancement funds" and when these funds supplement General Revenue should include: enhancement of the instructional process; to avoid or mitigate instructor layoffs in the event that General Revenue Appropriations are inadequate to fund ongoing instruction; to maintain the open door policy; and any other expenditures which the college reasonably determines to be enhancement as documented by the college's accounting records.

<u>42610</u>	Lottery Funds - Community College Program Fund (CCPF)	Appropriations from state lottery funds for Community College Program Fund (CCPF) should be credited to this account.
<u>42611</u>	Lottery Funds - Learning Resource Center (LRC) Materials	Appropriations from state lottery funds for Learning Resource Center (LRC) Materials should be credited to this account.
<u>42691</u>	Lottery Funds - Cap Incentive Fund-Non Cap Financing	Appropriations from state lottery funds for Capitalization Incentive Funds <u>non capital Financing</u> should be credited to this account.
<u>42692</u>	Lottery Funds – Capitalization Incentive Funds - Capital Financing	Appropriations from state lottery funds for Capitalization Incentive Funds <u>capital financing</u> should be credited to this account.

42700 Grants and Contracts - State

<u>42710</u>	Grants and Contracts State - Operating	This account is used to record all <u>operating</u> support, restricted and unrestricted, received from the state, not classified in accounts 421xx.
<u>42720</u>	Grants and Contracts State - Non Cap Financing	This account is used to record all <u>non capital financing</u> support, restricted and unrestricted, received from the state, not classified in accounts 421xx.
<u>42730</u>	Grants and Contracts State - Capital Financing	This account is used to record all <u>capital financing</u> support, restricted and unrestricted, received from the state, not classified in accounts 421xx.

42900 Indirect Cost Recovered/Refunded- State

<u>42910</u>	Refund to Grantor - State Government-Operating	This account is used to record indirect costs recovered from <u>operating</u> state grants and contracts and funds refunded or reimbursed to state governments.
<u>42920</u>	Refund to Grantor - State Government Non Capital Financing	This account is used to record indirect costs recovered from <u>non capital financing</u> state grants and contracts and funds refunded or reimbursed to state governments.
<u>42930</u>	Refund to Grantor - State Government Capital Financing	This account is used to record indirect costs recovered from <u>capital financing</u> state grants and contracts and funds refunded or reimbursed to state governments.

43500 Grants and Contracts from Federal Government

<u>43510</u>	Grants and Contracts from Federal Government - Operating	This account is used to record all <u>operating</u> support, restricted and unrestricted, received from the Federal Government whether received directly from the Federal Government or through the state as an administering agency.
<u>43520</u>	Grants and Contracts from Federal Government - Non Capital Financing	This account is used to record all <u>non capital financing</u> support, restricted and unrestricted, received from the Federal Government whether received directly from the Federal Government or through the state as an administering agency.
<u>43530</u>	Grants and Contracts from Federal Government - Capital Financing	This account is used to record all <u>capital financing</u> support, restricted and unrestricted, received from the Federal Government whether received directly from the Federal Government or through the state as an administering agency.

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43900 Indirect Costs Recovered/Refunded-Federal

<u>43910</u>	Refund to Grantor Federal - Operating	This account is used to record indirect costs recovered from <u>operating</u> federal grants and contracts.
<u>43920</u>	Refund to Grantor Federal - Non Capital Financing	This account is used to record indirect costs recovered from <u>non capital financing</u> federal grants and contracts.
<u>43930</u>	Refund to Grantor Federal - Capital Financing	This account is used to record indirect costs recovered from <u>capital financing</u> federal grants and contracts.

44100 Cash Contributions (Formerly Gifts from Individuals)

<u>44110</u>	Cash Contributions - Operating	This account is used to record <u>operating</u> restricted and unrestricted gifts to the college from individuals. Gifts for scholarships should be credited to these accounts in the Scholarship Funds only when the college designates the person to receive the award. When the donor reserves the right to designate the person to receive the award, the funds should be credited to the proper student fee account in the Current Funds - Unrestricted or to account 211XX in the Agency Funds.
<u>44120</u>	Cash Contributions - Non Capital Financing	This account is used to record <u>non capital financing</u> restricted and unrestricted gifts to the college from individuals.
<u>44130</u>	Cash Contributions - Capital Financing	This account is used to record <u>capital financing</u> restricted and unrestricted gifts to the college from individuals.

44200 Non Cash Contributions(Formerly Gifts from Charitable Organizations)

<u>44201</u>	Gifts from Charitable Organizations	This account is used to record restricted and unrestricted gifts to the college from private entities. Gifts for scholarships should be credited to these accounts in the Scholarship Funds only when the college designates the person to receive the award, the fund should be credited to the proper student fee account in the Current Funds
<u>44203</u>	Martin Fine Scholarship Payable Government	This account is used to record restricted and unrestricted gifts to the college from private entities. Gifts for scholarships should be credited to these accounts in the Scholarship Funds only when the college designates the person to receive the award, the fund should be credited to the proper student fee account in the Current Funds
<u>44204</u>	Florida Need Scholarship Matching Program	This account is used to record restricted and unrestricted gifts to the college from private entities. Gifts for scholarships should be credited to these accounts in the Scholarship Funds only when the college designates the person to receive the award, the fund should be credited to the proper student fee account in the Current Funds

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44205 Book Fair International - Gifts from Charitable Organizations
This account is used to record restricted and unrestricted gifts to the college from private entities. Gifts for scholarships should be credited to these accounts in the Scholarship Funds only when the college designates the person to receive the award, the fund should be credited to the proper student fee account in the Current Funds

44210 Non Cash Contributions - Operating
This account is used to record operating restricted and unrestricted gifts to the college from private entities. Gifts for scholarships should be credited to these accounts in the Scholarship Funds only when the college designates the person to receive the award. When the donor reserves the right to designate the person to receive the award, the funds should be credited to the proper student fee account in the Current Funds - Unrestricted or to account 211XX in the Agency Funds.

44220 Non Cash Contributions - Non Capital Financing
This account is used to record non capital financing restricted and unrestricted gifts to the college from private entities.

44230 Non Cash Contributions - Capital Financing
This account is used to record Capital Financing restricted and unrestricted gifts to the college from private entities.

44900 Indirect Costs Recovered/ Refunded

44910 Refund to Grantor-Private Source - Operating
This account is used to record operating indirect costs recovered/refunded to private sources.

44920 Refund to Grantor-Private Source - Non Capital Financing
This account is used to record non capital financing indirect costs recovered/refunded to private sources.

44930 Refund to Grantor-Private Source - Capital Financing
This account is used to record capital financing indirect costs recovered/refunded to private sources.

45000 Bookstore Sales and Commissions

45001 Bookstore Sales and Commissions
This account is to be used to record sales and commissions by the bookstore.

45600 Food Service Sales and Commissions

45601 Food Service Sales and Commissions
This account is used to record the revenue from food service operations regardless of whether food service is administered by the college or on a contractual basis. It should **not** include revenues from vending machines nor commission earned on vending machines.

46200 Commissions

46201 Commissions - Vending
Include all revenues from commissions earned. This account will be used only in the Auxiliary Funds.

46400 Use of College Facilities

46401 Facilities Rentals
The proceeds from using college buildings or equipment (Auxiliary Fund) will be credited to these accounts. These revenues are to be recorded in the Current funds - Unrestricted

46404 Use of College Facilities
The proceeds from using college buildings or equipment (College wide) will be credited to these accounts. These revenues are to be recorded in the Current funds - Unrestricted.

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<u>46405</u>	Facilities Rental - N/C	The proceeds from North Campus facilities and equipment rentals should be credited to this account.
<u>46406</u>	Facilities Rental - K/C	The proceeds from Kendall Campus facilities and equipment rentals should be credited to this account.
<u>46407</u>	Facilities Rental - W/C	The proceeds from Wolfson Campus facilities and equipment rentals should be credited to this account.
<u>46408</u>	Facilities Rental - M/C	The proceeds from Medical Campus facilities and equipment rentals should be credited to this account.
<u>46409</u>	Facilities Rental - H/C	The proceeds from Homestead Campus facilities and equipment rentals should be credited to this account.
<u>46410</u>	Facilities Rental - I/C	The proceeds from Inter-American Campus facilities and equipment rentals should be credited to this account.
<u>46411</u>	Facilities Rental - Parking Garage	The proceeds from Parking Garage facilities rental should be credited to this account.

46600-46649 Other Sales and Services

<u>46610</u>	Other Sales and Service	Credit to this account the proceeds from all sales and services not otherwise classified.
<u>46611</u>	Other Sales and Service - Ticket Sales – Drama North Campus	This account is used to record proceeds from Ticket Sales - Drama North Campus.
<u>46612</u>	Other Sales and Service - Photography	This account is used to record the proceeds from other Sales and Service - Photography.
<u>46613</u>	Other Sales and Service - High Risk Driver Improvement Program	The proceeds from Other Sales and Service - High Risk Driver Improvement Program should be credited to this account.
<u>46614</u>	Vision Care Services	This account is used to record the revenue from Vision Care Services.

47100 Endowment Income-Additional to Principal

<u>47101</u>	Endowment Income - Addition to Principal	Earnings on endowments should be credited to this account. The income should be classified as restricted or unrestricted as specified by the terms of the endowment gift.
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48100 Interest and Dividends

<u>48101</u>	Interest and Dividends	This account is used to record the interest and dividends earned on investments by the college and on loans made to students. They should not be used to record income from endowments even if the endowment income was in the form of interest and dividends.
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48200 Gains or Loss on Investments

<u>48201</u>	Gain or Loss on Investments	This account is credited with the gain realized on the sale of investments and debited with the loss incurred on the sale of investments. For endowments, these accounts would affect the principal account and not the income accounts.
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48700 Fines and Penalties

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48701 Fines and Penalties Include here fines for library books, parking tickets, returned checks, etc. These revenues are to be recorded in the Current Funds - Unrestricted.

48900 Miscellaneous Revenue

48901 Miscellaneous Revenue Credit to this account any revenue which cannot otherwise be classified.

49100 Mandatory Transfers-In

Mandatory Transfers are transfers between funds which are fixed by a binding legal agreement, such as a bond indenture or are required to match outside gifts or grants such as work-study salaries or Title IV grants. They should be credited to these accounts in the receiving funds and charged to the appropriate account (69110-69140) in the transferring fund.

49110 Mandatory Transfers-In Fund 1 This account is used to record Mandatory Transfers - In for Fund 1.

49120 Mandatory Transfers-In Fund 2 This account is used to record Mandatory Transfers - In for Fund 2.

49140 Mandatory Transfers-In Fund 4 This account is used to record Mandatory Transfers - In for Fund 4.

49200 Non-Mandatory Transfers-In

Other transfers of a non-mandatory nature are allocations of unrestricted resources between fund groups which are not required either by terms of loans or by other agreements with outside persons or agencies. Transfers of this nature should be credited to these accounts in the receiving fund and charged to appropriate account (69110 - 69289) in the transferring fund.

49210 Non-Mandatory Transfers-In Fund 1 This account is used to record Non-Mandatory Transfers-In for Fund 1.

49220 Non-Mandatory Transfers-In Fund 2 This account is used to record Non-Mandatory Transfers-In for Fund 2.

49230 Non Mandatory Transfers-In Fund 3 This account is used to record Non-Mandatory Transfers-In for Fund 3.

49240 Non-Mandatory Transfers-In Fund 4 This account is used to record Non-Mandatory Transfers-In for Fund 4.

49250 Non-Mandatory Transfers-In Fund 5 This account is used to record Non-Mandatory Transfers-In for Fund 5.

49260 Non-Mandatory Transfers-In Fund 6 This account is used to record Non-Mandatory Transfers-In for Fund 6.

49270 Non-Mandatory Transfers-In Fund 7 This account is used to record Non-Mandatory Transfers-In for Fund 7.

49500 Proceeds from Sale of Property

49501 Proceeds from Sale of Property This account is used to record the proceeds from sales of fixed assets such as land, equipment and vehicles. It should be used only when an actual sale is made. It should **NOT** be used to record the trade-in allowance on equipment traded for other equipment.

49505 Gain from Sale of Property This account is used to record gains/losses from sales of assets.

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49510 Proceeds from Sale of Property

This account is used to record gains/losses from sales of assets.

49600 Prior Year Corrections

49601 Prior Year Corrections

This account should be used to record corrections of revenues and expenditures which were originally recorded in a prior fiscal year. Since community college financial statements reflect financial activities of funds and do not support to present the results of operations or the net income or loss for the period, these accounts should be used when making corrections of a prior year's entries rather than making the correction against the Fund Balance. Error corrections which **are not** material, however, may be made directly to the G/L Code originally debited or credited.

49602 Prior Year Corrections - Beginning Fund Balance

This account should be used to record corrections of revenues and expenditures which were originally recorded in a prior fiscal year. Since community college financial statements reflect financial activities of funds and do not support to present the results of operations or the net income or loss for the period, these accounts should be used when making corrections of a prior year's entries rather than making the correction against the Fund Balance. Error corrections which **are not** material, however, may be made directly to the G/L Code originally debited or credited.

49900 Over and Short

These accounts are used to record cash and inventory overages and shortages.

49901 Over and Short – N/C

This account is used to record North Campus cash and inventory overages and shortages.

49902 Over and Short – K/C

This account is used to record Kendall Campus cash and inventory overages and shortages.

49903 Over and Short – W/C

This account is used to record Wolfson Campus cash and inventory overages and shortages.

49904 Over and Short – M/C

This account is used to record Medical Campus cash and inventory overages and shortages.

49905 Over and Short – H/C

This account is used to record Homestead Campus cash and inventory overages and shortages.

49906 Over and Short – IAC

This account is used to record Inter-American Campus cash and inventory overages and shortages.

50000 PERSONNEL SALARY EXPENSES

This is the G/L control account for all salaries, other personnel services and personnel benefits paid, or payable, during a year.

50000 **Pooling - Personal Expenses**

Represents the summary available dollars for a group of GL codes in the "Personnel Expenses" area for Fund 1 accounts only.

51X00 Personnel Salary Expenses

51000 Executive Management

This account is used to record gross salary payments to persons filling an authorized salary position whose primary duty is planning, organizing and managing the institution or campus thereof. Examples would include President, Executive Vice President, Vice President, Provost (or title of equivalent level of authority).

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51100 Instructional Management This account is used to record gross salary payments to persons filling an authorized salary position whose primary duty is planning, organizing and managing the instructional functions of the institution or a subdivision thereof. Examples would include Academic Deans, Academic Program Directors (or title of equivalent level of authority).

51200 Institutional Management This account is 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).

51500 Executive, Administrative, Managerial Regular Part-time This account is used to record gross salary payments to appropriate persons filling a regular part-time (subject to the State Retirement System) position.

5200X 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.

52001 Instructional – Instructor/Professor This account is used to record gross salary payments for Instructional - Instructor/Professor.

52002 Instructional - Librarian This account is used to record gross salary payments for Instructional - Librarian

52003 Instructional - Counselor This account is used to record gross salary payments for Instructional - Counselor.

52004 Instructional - Coach This account is used to record gross salary payments for Instructional - Coach.

52005 Instructional - Supervisor This account is used to record gross salary payments for Instructional - Supervisor.

52006 Instructional – Para Professional Extra Pay This account is used to record Instructional -Para Professional Extra Pay.

521XX Instructional - Overload Faculty

52100 Instructional Overload Faculty This account is used to record gross salary payments to regular instructional personnel for teaching assignments on an overload basis.

52101 Instructional – Overload Non-Faculty This account is used to record gross salary payments to full-time non-faculty personnel assigned, in addition to their full assignment, additional classroom instructional duties.

52102 Instructional - Overload (\$25 Hourly Inst) This account is used to support the non-credit courses revised salary schedule. To be used ONLY for CWE, R&L & Adult Education Accounts.

52103 Instructional - Overload (\$32 Hourly Inst) This account is used to support the non-credit courses revised salary schedule. To be used ONLY for CWE, R&L & Adult Education Accounts.

52104 Instructional - Overload (\$42 Hourly Inst) This account is used to support the non-credit courses revised salary schedule. To be used ONLY for CWE, R&L & Adult Education Accounts.

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52105 Instructional - Overload (\$55 Hourly Inst)

This account is used to support the non-credit courses revised salary schedule. To be used ONLY for CWE, R&L & Adult Education Accounts.

522XX Instructional - Substitutes

52200 Instructional - Substitution

This account is used to record gross salary payments to regular instructional personnel for approved classroom substitution.

523XX Instructional - Para-Professionals

52300 Instructional - Para-Professionals

This account is 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.

524XX Instructional - Sabbatical

52400 Instructional – Sabbatical

This account is used to record gross salary payments to full-time personnel authorized for professional development leave.

530XX Other Professional

53000 Other Professional

This account is used to record gross salary payments to persons filling an authorized salary position whose assignments require knowledge or competence of an advanced nature in a field of science or learning, or original and creative work in an artistic field. Examples would include curriculum development specialists, accountants, researchers, etc.

53001 Other Professional – Extra Days

This account is used to record gross salary payments to other professional personnel who are approved to work extra days in excess of their contracted days.

531XX Other Professional- Overload

53100 Other Professional - Overload

This account is used to record gross salary payments to regular professional personnel for work assignments on an overload basis.

532XX Other Professional- Substitution

53200 Other Professional – Substitutes

This account is used to record gross salary payments to regular professional personnel for approved substitution of duties.

533XX Other Professional- Para-Professional

53300 Other Professional - Para-
Professional/Associate/Assistant

This account is 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.

535XX Other Professional- Regular Part-time

53500 Other Professional - Regular Part-time

This account is used to record gross salary payments to appropriate persons filling a regular part-time (subject to the State Retirement System) position.

540XX Technical, Clerical Trade and Service

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54000 Technical, Clerical Trade and Service

This account is 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.

540XX Technical, Clerical Trade and Service

54100 Technical, Clerical, Trade and Service - Overtime

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

54101 Technical, Clerical, Trade and Service - Overtime - Extra Task

This account is used to record gross salary payments to appropriate persons who are assigned an additional technical, clerical or trade and service position.

545XX Technical, Clerical Trade and Service

54500 Technical, Clerical, Trade and Service - Regular Part-time

This account is used to record gross salary payments to appropriate persons filling a regular part-time (subject to the State Retirement System) position.

547XX Employee Awards

54703 Employee Awards - Professional

This account is used to record gross salary payments to appropriate professional persons granted employee awards.

54704 Employee Awards - Classified Staff

This account is used to record gross salary payments to appropriate classified staff persons granted employee awards.

550XX Other Personnel Services

55000 Other Personnel Services - Executive, Administrative/Managerial

This account is used to record payments to persons, other than regular salaried employees, when they conduct administrative activities. These employees are temporary in nature, and are subject to the Florida State Retirement System under specified circumstances.

560XX Other Personnel Services

56000 Other Personnel Services - Instructional - Credit

This account is used to record payments to temporary persons, that are not regular salaried employees, when they conduct organized instructional activities. These part-time employees **are not** subject to the Florida State Retirement System.

56001 Other Personnel Services - Instructional/Adjunct Instructor – Non-Credit

This account is used to record payments to temporary or adjunct persons, that are not regular salaried employees, when they conduct organized instructional activities. These part-time employees **are not** subject to the Florida State Retirement System.

56002 Other Personnel Services - Librarian

This account is used to record payments to temporary librarians, that are not regular salaried employees, when they conduct organized instructional activities. These part-time employees **are not** subject to the Florida State Retirement System.

56003 Other Personnel Services - Counselor

This account is used to record payments to temporary counselors, that are not regular salaried employees, when they conduct organized instructional activities. These part-time employees **are not** subject to the Florida State Retirement System.

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<u>56004</u>	Other Personnel Services - Coach	This account is used to record payments to temporary coaches, that are not regular salaried employees, when they conduct organized instructional activities. These part-time employees are not subject to the Florida State Retirement System.
<u>56005</u>	Other Personnel Services - Supervisor	This account is used to record payments to temporary instructional supervisors, that are not regular salaried employees, when they conduct organized instructional activities. These part-time employees are not subject to the Florida State Retirement System.
<u>56006</u>	Other Personnel Services - Para-Professional	This account is used to record payments to temporary para-professionals, that are not regular salaried employees, when they conduct activities of a para-professional nature. These part-time employees are not subject to the Florida State Retirement System.
<u>56007</u>	Other Personnel (\$25 Hourly Inst)	This account is used to support the non-credit courses revised salary schedule. Only for use of CWE, R&L and Adult Education accounts.
<u>56008</u>	Other Personnel (\$32 Hourly Inst)	This account is used to support the non-credit courses revised salary schedule. Only for use of CWE, R&L and Adult Education accounts.
<u>56009</u>	Other Personnel (\$42 Hourly Inst)	This account is used to support the non-credit courses revised salary schedule. Only for use of CWE, R&L and Adult Education accounts.
<u>56010</u>	Other Personnel (\$55 Hourly Inst)	This account is used to support the non-credit courses revised salary schedule. Only for use of CWE, R&L and Adult Education accounts.
<u>56011</u>	Other Personnel P/T Instructor-Trainers	This account is used for P/T instructors with special classification for "Trainers". GL restricted to GED-ABE accounts.

561XX Other Personnel Services- Instructional Substitutes

<u>56100</u>	Other Personnel Services - Instructional Substitutes	This account is used to record gross salary payments to Other Personnel Service (OPS) instructors for approved substitution of duties.
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565XX Other Personnel Part-time

<u>56500</u>	Other Professional Part-time	This account is used to record payments to persons, other than regular salaried employees, when they conduct professional activities.
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570XX Other Personnel Services - Technical, Clerical, Trade & Services

<u>57000</u>	Other Personnel Services - Technical, Clerical, Trade and Service	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.
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58000 Student Employment- Institutional Work Study

<u>58001</u>	Student Employment - Institutional Work Study On or Off Campus	This account is 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 .
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58100 Student Employment - College Work Study Program

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<u>58101</u>	Student Employment - College Work Study Program On Campus	This account is used to record payments to students for services rendered as student assistants or work study students on campus. These students are paid from Federal Funds .
<u>58102</u>	Student Employment - College Work Study Program Off Campus/Community Service	This account is used to record payments to students for services rendered as student assistants or work study students off campus. These students are paid from Federal Funds .
<u>58103</u>	Student Employment - College Work Study Program America Reads	This account is used to record payment for America Reads students for services rendered as student assistants or work study student, both on or off campus. These students are paid from Federal Funds .

583XX Student Employment - Student Assistants

<u>58301</u>	Student Employment - Student Assistants	This account is used to record payments to students for services rendered as student assistants. These students are paid from College, State or Local Funds .
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584XX Student Employment - Other Governmental Sources

<u>58401</u>	Student Employment - Other Governmental Sources	This account is used to record payments to Students for services rendered as Student Assistants. These students are paid from other governmental sources.
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591XX Social Security Contributions

<u>59100</u>	Social Security Contributions	Charge this account with the college's matching portion of FICA payroll taxes on salaries paid to its employees.
<u>59101</u>	FICA/Medicare Contributions	Charge this account with the college's matching portion of FICA/Medicare payroll taxes on salaries paid to its employees.
<u>59110</u>	Social Security Contributions - Part-time Employees	Charge this account with the college's matching portion of FICA payroll taxes on salaries paid to its part-time employees.
<u>59111</u>	FICA/Medicare Contributions - Part-time Employees	Charge this account with the college's matching portion of FICA/Medicare payroll taxes on salaries paid to its part-time employees.

59200 Retirement Contributions

Charge these accounts with the college's matching portion of retirement contributions for employees in any retirement system.

<u>59201</u>	Teachers Retirement Contributions	Charge this account with the college's matching portion of retirement contributions for employees in the Teachers Retirement System.
<u>59203</u>	Florida Retirement Contributions - Regular	Charge this account with the college's matching portion of retirement contributions for full-time and part-time employees in the Florida Retirement System, Regular Class.
<u>59204</u>	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.

593XX Accrued Leave Expense

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59300 Accrued Leave Expense This account is used to record the value of **accrued leave** expense for the purposes of disclosing the contingent leave liability. It will be expended at least on an annual, year-end basis.

59301 Accrued Annual Leave Expense This account is used to record the value of **accrued annual leave** expense for the purposes of disclosing the contingent leave liability. It will be expended at least on an annual, year-end basis.

59302 Accrued Sick Leave Expense This account is used to record the value of **accrued sick leave** expense for the purposes of disclosing the contingent leave liability. It will be expended at least on an annual, year-end basis.

59303 Accrued Leave Expense-Psal This account is used to record the value of **accrued leave-psal** expense for the purposes of disclosing the contingent leave liability. It will be expended at least on an annual, year-end basis.

594XX Accrued Severance Pay Expense

59400 Accrued Severance Pay Expense - Bank Points Used 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.

595XX Other Benefits- Taxable

59500 Other Benefits - Taxable This account is used to record the college's contribution toward employee benefits such as housing, expense accounts, deferred compensation, and moving expenses. These benefits are normally taxable.

59501 Personal Use Of College Vehicle This account is used to record the college's contribution toward an employee's personal use of college vehicle.

59511 Accrued Leave Expense - PSAL This account is used to record the value of professional staff accrued leave expense for the purposes of disclosing the liability. It will be expended at least on an annual, year-end basis.

59700 Insurance Benefits

These accounts are used to record the college's contribution toward employee **insurance programs**.

59701 Health Insurance Contributions This account is used to record the college's contribution toward employee **health insurance** programs.

59702 Life Insurance Contributions This account is used to record the college's contribution toward employee **life insurance** programs.

59703 Dental Insurance Contributions This account is used to record the college's contribution toward employee **dental insurance** programs.

59800 Matriculation Benefits and Reimbursement

These accounts are 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 Benefits This account is used to record the fee waiver expense specifically for employees.

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<u>59802</u>	Dependent Matriculation Benefits	This account is used to record the fee waiver expense specifically for the dependents of employees.
<u>59803</u>	Employee Matriculation Reimbursement	This account is used to record the reimbursement of fees paid specifically by employees.
<u>59804</u>	Dependent Matriculation Reimbursement	This account is used to record the reimbursement of fees paid specifically for dependents.
<u>59805</u>	Employee Matriculation Reimbursement-Taxable	This account is used to record the reimbursement of fees paid to employees which are subject to federal income taxation.
<u>59806</u>	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.

60000 CURRENT EXPENSES - SERVICES

60000 Pooling - Current Expenses Represents the summary available dollars for a group of GL codes in the "Current Expenses" area for Fund 1 accounts only.

60500 Travel

Include in this account payment for transportation fare, car rental charges, hotel, 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 expenses, in addition to travel, of authorized persons attending conferences and meetings.

<u>60501</u>	Travel - In -District	Charge this account with in-district travel expenses only. Include in this account travel as far South as Key Largo and North to Fort Lauderdale.
<u>60502</u>	Travel - Out-of-District	Charge this account with travel expenses incurred out of the district, but within the State of Florida.
<u>60503</u>	Travel - Out-of-State	Charge this account with travel expenses incurred out of the State of Florida, but within the United States.
<u>60504</u>	Travel - International	Charge this account with travel expenses incurred out of the United States.
<u>60505</u>	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.
<u>60506</u>	Travel - Student	Charge this account with all student travel expenditures.
<u>60507</u>	Travel - Non-Employee	Charge this account with all travel expenditures for individuals representing the college on a non-employee basis.
<u>60508</u>	Travel - Employee Recruitment	Charge this account with travel expenditures incurred by individuals invited by the college to interview for employment.
<u>60510</u>	Travel - Other	Charge this account with all other travel expenditures, not otherwise specified.
<u>60512</u>	Travel - Information Technology	Charge this account with all travel expenditures relating to Technology. (Used specifically in SPD Travel Quals Only.)

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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 these accounts.

<u>61001</u>	Freight & Postage – Non-Reimbursable	Postage, postage meter rental, post office box rental, freight and express, delivery service and any other cost of delivering or transporting things. (Excludes transportation paid by vendor).
<u>61002</u>	Freight and Postage - Reimbursable	Freight and postage costs which WILL subsequently be reimbursed from outside the College.

61500 Telecommunications

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

<u>61501</u>	Local Telephone/Fax Service	This account is used to record specifically the cost of local telephone/fax service.
<u>61502</u>	Long Distance Telephone/Fax Service	This account is used to record specifically the cost of long distance telephone/fax service.
<u>61503</u>	SUNCOM/WATS Service	This account is used to record specifically the cost of SUNCOM/WATS service.
<u>61504</u>	Other Communication Service	This account is used to record specifically the cost of other communication services.
<u>61505</u>	Telecommunications Telegraph	This account is used to record specifically the cost of telegraph service.

62000 Printing

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

<u>62001</u>	Printing/Duplicating - Vendor	As defined for G/L Code 62000, specifically for EXTERNALLY processed printing/duplicating, development of prints, shots, photography printing, typesetting, business cards and printed memo pads.
<u>62002</u>	Printing/Duplicating - College	As defined for G/L Code 62000, specifically for INTERNALLY processed printing/duplicating.
<u>62003</u>	Binding	Charge to this account the cost of binding printed materials.

62500 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 building, repairs to equipment and vehicles.

<u>62501</u>	Repairs and Maintenance - Buildings	Charge to this account the cost of repairs and maintenance specifically for buildings.
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<u>62502</u>	Repairs and Maintenance - Furniture and Equipment	Charge to this account the cost of repairs and maintenance of equipment, which includes labor and/or parts (regardless of price). Replacement parts must NOT upgrade the original purchase. Parts, which are being purchased for repair of equipment by College personnel, should be charged to 660-01. Upgraded items should be charged to a Capital Outlay object code 710XX.
<u>62503</u>	Repairs and Maintenance - Grounds	Charge to this account the cost of repairs and maintenance specifically for grounds.
<u>62504</u>	Service Contracts/Agreements	Charge this account for CONTRACTED maintenance and service. Includes maintenance contracts for software, copy machines and fax machines.
<u>62505</u>	Repairs and Maintenance - Other	Includes all repairs and maintenance not otherwise defined. Includes automobile repairs and towing.
<u>62506</u>	Repairs and Maintenance - Technology	Charge to this account the cost of repairs and maintenance specifically for technology equipment.

63000 Rentals

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

<u>63001</u>	Rentals - Facilities	Charge to this account the rental cost of buildings or other facilities.
<u>63002</u>	Rentals - Equipment	Charge to this account all equipment rentals. The rental cost for laptop computers and portable toilets should be charged to this account.
<u>63003</u>	Rentals - Films	Specifically for films and filmstrip rentals.
<u>63004</u>	Rentals - Copy Machines	Specifically for copy machine rentals.
<u>63005</u>	Rentals - Other	Includes all rentals not otherwise defined.
<u>63006</u>	Lease/Purchase Payments - Capital	This account is used to record installment payments on lease purchase contracts which are for terms of twelve (12) months or less. The contract value of the property under a lease purchase arrangement will be capitalized upon receipt. Lease purchase payments for long term contracts will be recorded in Fund VIII (see Section 14, Accounting Treatments).
<u>63007</u>	Royalties	This account is used to record royalty costs (i.e., music, dramatic scripts, etc.)
<u>63008</u>	Long Term Facilities Leases	This account is used to record facilities leases for terms in excess of twelve (12) months.
<u>63009</u>	Equipment Leases	This account is used to record equipment leases in excess of twelve (12) months.
<u>63010</u>	Rentals – Vehicles	Includes expenses for bus, van and station wagon rentals for field trips In County or Out-of-County. (Do not include other costs incurred while traveling – see 605XX).

63500 Insurance

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

<u>63502</u>	Insurance - Workers Compensation	Specifically for Workers Compensation insurance.
<u>63503</u>	Insurance – Student Athletics	Specifically for Student Athletics insurance purchased by the college.
<u>63504</u>	Insurance - Fleet	Specifically for Fleet Insurance.
<u>63505</u>	Insurance - General Liability	Specifically for General Liability Insurance.
<u>63507</u>	Insurance – Special Perils	Specifically for Special Perils Insurance.
<u>63508</u>	Insurance – Medical Malpractice	Specifically for Medical Malpractice Insurance.
<u>63509</u>	Insurance – Miscellaneous	This account is for insurance not otherwise defined.
<u>63510</u>	Insurance – Boiler	Specifically for Boiler Insurance.
<u>63511</u>	Insurance – Risk Management Consortium	Specifically for Risk Management Consortium Insurance.
<u>63512</u>	Insurance – Special Events	Specifically for Special Events Insurance.
<u>63513</u>	Insurance – Legal Fees	Specifically for Legal Fees Insurance.
<u>63516</u>	Insurance – Foundation Property	Specifically for Foundation Property Insurance.
<u>63517</u>	Insurance – NWSA	Specifically for NWSA Insurance.
<u>63518</u>	Insurance – Tower Theater	Specifically for Tower Theater

64000 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 65500, Educational and Office Materials and Supplies.

<u>64001</u>	Heating Fuels	Specifically for heating fuel expenditures.
<u>64002</u>	Water and Sewer	Specifically for water and sewer expenditures.
<u>64003</u>	Electricity	Specifically for electricity expenditures.
<u>64004</u>	Garbage Collections	Specifically for garbage collection expenditures.
<u>64005</u>	Fuel - Vehicular	Specifically fuel for vehicles other than those used for travel purposes.
<u>64006</u>	Hazardous Waste Removal	Specifically for the removal of hazardous waste materials.
<u>64007</u>	Storm Water Runoff Fees	Specifically for storm water runoff fees.

64500 Other Services

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

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<u>64501</u>	Other Services	This account is used to record other services not otherwise defined by another G/L Code. These services are not to include personnel costs, which should be recorded as part-time or regular part-time employees.
<u>64502</u>	Institutional Memberships	This account is used to cover the costs paid by the College for memberships in various organizations. Individuals specified by the college may also be included in the Institutional Membership when an organization has made such provisions. USE A DISBURSEMENT REQUEST FOR PAYMENT OF ALL MEMBERSHIPS. Personal memberships can not be paid by the college.
<u>64503</u>	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.
<u>64504</u>	Collection/Billing Services	Specifically for collection/billing services.
<u>64505</u>	Advertising (Required by Law)	Specifically for advertising required by law.
<u>64506</u>	SBE Bond Administrative Expense	Specifically for SBE Bond Administrative Expense.
<u>64507</u>	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.
<u>64508</u>	Contracted Non-Instructional Services	Specifically for contracted clerical, security services, custodial, etc., provided by an organization not by an individual.
<u>64509</u>	Other Services - Non-Contracted	This account is used to record other services that do not require a contract and normally processed through the Purchasing Dept. and are not otherwise defined by another G/L code. This includes mailing of flyers done by advertising and mail distribution companies, environmental inspections, etc.
<u>64510</u>	Advertising (Not Required by Law)	Specifically for advertising not required by law.
<u>64511</u>	Non-Contracted Services/Stipends	Specifically for non-contracted services/stipends.
<u>64512</u>	Tuition Reimbursement, Non-Taxable	Specifically for non-taxable tuition reimbursement.
<u>64513</u>	Contracted Instructional Services-Non-Fundable	Specifically for non-fundable contracted instructional services provided by an organization not an individual.
<u>64514</u>	Technology Services	Specifically for contracted technology services provided by an organization not an individual.

65000 Professional Fees

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

<u>65001</u>	Consultants	Specifically for consultants.
<u>65002</u>	Honoraria Fees	Specifically for honoraria fees (non-federal funds). Graduation and ground ceremony, guest speaker.
<u>65003</u>	Legal Fees	Specifically for legal fees.

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65004	Auditing Fees	Specifically for Auditing fees.
65005	Architectural Fees	Specifically for Architectural fees.
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	For professional fees not otherwise defined.
65008	Accreditation Fees	For accreditation fees.
65009	Bank Service Fees	For bank service fees.
65010	Technology Consultant Fees	For technology consultant fees.

CURRENT EXPENSE - Materials and Supplies

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

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

65500 Education and Office Materials and Supplies

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

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

65501	Educational Materials and Supplies	Specifically for instructional use.
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.
65505	Subscriptions (Non-Data Software)	The cost of magazine and newspaper subscriptions, not purchased for the library, should be charged to this account. USE A DISBURSEMENT REQUEST FOR SUBSCRIPTIONS. Periodicals to be <u>bound</u> will be capitalized and should be charged to account 73002.
65506	Duplicating - Office Materials	Specifically for non-instructional use.

65700 Data Software - Non Capitalized

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

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<u>65701</u>	Data Software - Educational, Non-Capitalized (Unit price under \$1000).	Specifically for instructional use and having an immaterial value or limited useful life.
<u>65702</u>	Data Software - Administrative, Non-Capitalized (Unit price under \$1000).	For non-instructional use and having an immaterial value or limited useful life.
<u>65703</u>	Data Software – Non- Capitalized, Subscription(s) (Unit price under \$1000).	Specifically for cost of using software via modem (also connect charges).

66000 Maintenance and Construction Materials and Supplies

Charge to these accounts 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.

<u>66001</u>	Maintenance Materials and Supplies	Specifically for non-capitalized maintenance materials and supplies. Also includes replacement parts for repair providing part does not upgrade original purchase. Use this account for replacing computer memory, network cards and disk drives.
<u>66002</u>	Janitorial Materials and Supplies	Includes mops, brooms, pails, cleaning supplies, paper products, wax, wax stripper and other chemicals and supplies used by custodial personnel of the college..
<u>66003</u>	Automotive Materials and Supplies	Specifically for automotive materials and supplies consumed in servicing college-operated vehicles, such as oil, grease, fluids, tires, batteries, seat covers, etc.
<u>66004</u>	Grounds Materials and Supplies	Specifically for grounds materials and supplies, seeds, plants, shrubbery, fertilizer, garden hoses, etc. Does NOT include instructional materials and supplies.
<u>66005</u>	Construction Materials and Supplies	Specifically for construction materials and supplies, such as lumber, wood nails, masonry products, etc. Do NOT use this object code when a specific construction project is identified.
<u>66007</u>	Maintenance and Construction On-the-Job Training Wages	This account is used to record the cost of services provided to Workforce/Wages clients, specifically on-the-job training wages to employees for clients.
<u>66008</u>	Maintenance and Construction Hand Tools	Hand tools used to repair and maintain the buildings and equipment used by college personnel. It includes tools normally used by carpenters, painters, electricians, plumbers, metal workers, masons and mechanics. Individual and sets of wrenches may be charged here, regardless of their costs or estimated length of life.

66500 Other Materials and Supplies

Materials or supplies not otherwise classified.

<u>66501</u>	Athletic Materials and Supplies	Specifically for athletic materials and supplies, such as bats, balls, nets, etc., specifically used by sport teams, with the exception of athletic uniforms.
<u>66502</u>	Athletic Uniforms	For athletic uniforms having limited useful life.

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<u>66503</u>	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. (For use in class courses). Part of an instructional contract, summer youth programs, which includes food cost.
<u>66504</u>	Materials and Supplies - Other	Specifically for materials and supplies not otherwise classified. Includes signs (under \$1000), trophies, plaques and printed T-shirts.
<u>66505</u>	Departmental Uniforms	Specifically for departmental uniforms having limited useful life.
<u>66506</u>	Minor Equipment (Unit price under \$750)	Charge to this account all equipment purchases which do not meet the college's criteria for capitalizing. Use this account for alarm system for a room, scanner, fax machines, cables for fax machine, printers and any stand alone equipment, if purchase price is under \$1000.
<u>66507</u>	Minor Technology Equipment	Specifically for minor technology equipment, if purchase price is under \$1000.

67000 Library Subscriptions, Periodicals, and Video Disks

The cost of subscriptions, periodicals, books, E-resources and video disks should be charged to this account when purchased for the library. The cost of subscriptions and periodicals purchased by libraries will not be capitalized unless they are bound. Librarians should be instructed to annually inform the business office of the number of volumes and value of bound periodicals to be added to Account 196000 in the Invested in Plant Fund each year.

<u>67001</u>	Library Subscriptions, Periodicals, Video Disks	The cost of subscriptions, periodicals and video disks should be charged to this account when <u>purchased for the library</u> .
<u>67002</u>	Periodicals	Specifically for bound periodicals.
<u>67003</u>	Books	Specifically for library books.
<u>67004</u>	Other Library Collections	Specifically for Microfilm, Recordings, Films, Filmstrips, Slides, Tapes, Transparencies, Microfiche, Video Cassettes, Other Library Media, Compact Disks, Software(for student use) and Artwork for Collection(Artwork/ Artifacts)
<u>67005</u>	E-Resources -Purchased	
<u>67006</u>	E-Resources Licensed	

68000 Scholarships and Waivers

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

Under certain conditions, a student's fees may be waived. All student fees should be reported as income, however, even though they may not be collected. When fees are waived, the proper income account(s) should be credited and this account should be debited, thus reflecting the gross income and the expense to the college.

<u>68001</u>	Scholarships	Specifically for student scholarships.
<u>68002</u>	Fundable Fee Waivers	Specifically for student fee waivers funded by the state.
<u>68006</u>	Student Stipends	Specifically for student stipends.
<u>68007</u>	Training and Related Fees	Specifically for training and related fees.

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<u>68009</u>	Scholarships - Prior Year	Specifically for scholarships.
<u>68016</u>	Scholarships - Fall Semester	Specifically for scholarships fall semester
<u>68017</u>	Scholarships - Spring Semester	Specifically for scholarships spring semester
<u>68018</u>	Scholarships - Summer Semester	Specifically for scholarships summer semester
<u>68022</u>	Institutional Refunds	Specifically for institutional refunds
<u>68023</u>	Student Repayments	Specifically for student repayments

68500 Interest on Debt

Include in this account interest costs of retiring debt.

<u>68501</u>	Interest on Debt – Loan #1	This account is used specifically for interest cost of retiring debt - Loan #1
<u>68502</u>	Interest on Debt – Loan #2	This account is used specifically for interest cost of retiring debt - Loan #2
<u>68503</u>	Interest on Debt – Loan #3	This account is used specifically for interest cost of retiring debt Loan #3
<u>68504</u>	Interest on Debt – Loan #4	This account is used specifically for interest cost of retiring debt Loan #4

69000 Payments on Debt Principal

These accounts are to be charged for all payments made to retire loans and multi-year lease-purchase debts of the college except loans/lease-purchases which are repaid during the same year in which they were made.

These accounts should be charged for the amount of SBE Bonds retired each year as reported by the State Board of Administration, and the off setting credit would be to Revenue Account 42210, License Tag Fees Appropriation.

At the end of each year these accounts will be closed in the following manner: in all funds except the Retirement of Indebtedness Fund, Account 69000 will be credited and Account 26200 will be debited for the amount of Loans and Lease-Purchase debts paid. In the Retirement of Indebtedness Fund, Account 69000 will be credited and Account 31100, Fund Balance - College, will be debited for the amount of bonds retired.

<u>69002</u>	LPCD - 15% Prior to 7/72	Specifically for loan principal canceled (LPCD) 15% Prior to 7/72 .
<u>69003</u>	LPCD - 12.5% Prior to 7/72	Specifically for loan principal canceled (LPCD) 12.5% Prior to 7/72 .
<u>69004</u>	Loan Principal Canceled (LPCD) - 15% 7/72 and After	Specifically for loan principal canceled (LPCD) 15% 7/72 and after.
<u>69005</u>	Loan Principal Canceled (LPCD) - 20% 7/72 and After	Specifically for loan principal canceled (LPCD) 20% 7/72 and after.
<u>69006</u>	Loan Principal Canceled (LPCD) - 30% 7/72 and After	Specifically for loan principal canceled (LPCD) 30% 7/72 and after.
<u>69007</u>	Loan Principal Canceled (LPCD) - 12.5% 7/72 and After	Specifically for loan principal canceled (LPCD) 12.5% 7/72 and after.
<u>69008</u>	Loan Principal Canceled (LPCD) - Death	Specifically for loan principal canceled (LPCD) - Death.
<u>69009</u>	Loan Principal Canceled (LPCD) – Disability	Specifically for loan principal canceled (LPCD) - Disability.
<u>69010</u>	Loan Principal Canceled (LPCD) – Bankruptcy	Specifically for loan principal canceled (LPCD) - Bankruptcy.

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Include in these accounts depreciation expenses.

69401 Depreciation Expense This account is used to record depreciation expense.

69500 Other Expenses

Charge these accounts with any expenses not otherwise classified.

69501 Bad Debt Expense This account is used to record bad debt expense based upon estimated un-collectible loans and accounts receivable.

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 Promotions and Public Relations - Restricted Includes, though not limited to, activities involving College personnel, graduation, visiting committees, orientation and work conferences, recruitment of faculty and staff, official meetings and receptions, guest speakers and other development activities. CHARGE THIS ACCOUNT FOR FOOD & FOOD PRODUCTS SERVED AT THESE ACTIVITIES. This G/L is assigned to restricted Accounts (quals), SPD accounts and Fund 2 accounts.

69507 Business Hospitality - Restricted Activities involving business guest as well as College personnel at the college and elsewhere. This G/L code restricted to the Campus and College Presidents Accounts (Quals).

69508 Other Expenses - Miscellaneous Use this account for items not logically classified in any other expense account. Use this object code for royalties, Notary Public, etc. DO NOT USE FOR THE PURCHASE OF MATERIALS AND SUPPLIES, WHICH ARE CLASSIFIED IN 655XX AND 665XX OBJECT CODES.

69600 Prior Year Corrections

These accounts are used to record corrections to expenditures which were originally recorded in a prior fiscal year.

69601 Prior Year Corrections This account is used to record corrections to expenditures, which were originally recorded in a prior fiscal year. This account may be used when the prior year expenditure corrections will have a material effect on the cost of programs. Use 49600 (prior year) if it has an immaterial effect on program costs.

69602 Prior Year Corrections -Non Roll This account is used to record corrections to expenditures. This account may be used when the prior year expenditure corrections will have a material effect on the cost of programs. Use 49600 (prior year) if it has an immaterial effect on program costs.

70000 CAPITAL OUTLAY

70000 Pooling - Capital Outlay Represents the summary available dollars for a group of GL codes in the "Capital Outlay" area for Fund 1 accounts only.

70500 Minor Equipment (Unit price less than \$1000.)

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70501 Minor Furniture & Equipment (unit price under \$1000) TO BE USED IN FUND 7 ONLY – All other funds should use G/L Code 66506.

70506 Minor Computer/Technology Equipment (unit price under \$1000) TO BE USED IN FUND 7 ONLY - All other funds should use G/L code 66507.

70600 Minor Equipment (Unit price of over \$1000 but less than \$5000.)

70601 Educational Furniture and Equipment (\$1000 - \$4,999) Specifically for instructional furniture and equipment purchases that are greater than \$1000 but less than \$5,000.

70602 Office Furniture and Equipment (\$1000 - \$4,999) Specifically for educational furniture and equipment purchases that are greater than \$1000 but less than \$5,000.

70603 Construction and Maintenance Equipment (\$1000 - \$4,999) Specifically for construction and maintenance equipment purchases that are greater than \$1000 but less than \$5,000. This account is used for all funds.

70604 Vehicles (\$1000 - \$4,999) Specifically for vehicle purchases that are greater than \$1000 but less than \$5,000.

70605 Athletic Equipment (\$1000 - \$4,999) Specifically for athletic equipment purchases that are greater than \$1000 but less than \$5,000.

70606 Computer Equipment (\$1000 - \$4,999) Specifically for computer equipment and computer related equipment purchases that are greater than \$1000 but less than \$5,000. Use this g/l for purchasing any internal parts for computers which will upgrade the original purchase value.

71000 Furniture and Equipment (Unit price greater than or equal to \$5000.)

This account is used for all furniture and equipment purchases greater than or equal to \$5000.00, which are to be capitalized. This will include all educational and classroom equipment, office furniture and equipment, maintenance equipment, tractors, vehicles, etc.

71010 Control Account for 3 Year Capital Assets This account is used to provide a control balance for 3 year class of equipment. **Used by accounting area only.**

71011 Computer Equipment (over \$5000) Specifically for computer equipment and computer related equipment purchases that are greater than \$5000.

71020 Control Account for 5 Year Capital Assets This account is used to provide a control balance for 5 year class of equipment. **Used by accounting area only.**

71021 Vehicles (Over \$5000) 5 Year Asset Class This account is used to provide a control balance for vehicles.

71022 Office Equipment (Over \$5000) 5 Year Asset Class This account is used to provide a control balance for 5 year office equipment.

71023 Educational Equipment (Over \$5000) 5 Year Asset Class This account is used to provide a control balance for 5 year educational equipment.

71024 Athletic Equipment (Over \$5000) 5 Year Asset Class This account is used to provide a control balance for 5 year athletic equipment.

71025 Maintenance Equipment (Over \$5000) 5 Year Asset Class This account is used to provide a control balance for 5 year maintenance & equipment.

71030 Control Account for 7 Year Capital Assets This account is used to provide a control balance for 7 year class of equipment.

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<u>71031</u>	Office Furniture & Equipment 7 Year Cap. Asset	This account is used to provide a control balance for 7 year office equipment.
<u>71032</u>	Educational Furniture & Equipment 7 year Cap. Asset	This account is used to provide a control balance for 7 year educational furniture & equipment.
<u>71040</u>	Control Account for 10 Year Capital Assets	This account is used to provide a control balance for 10 year class of equipment.
<u>71041</u>	Building Additions & Portables (Over \$5000) 10YR Capital Assets	This account is used to provide a control balance for 10 year educational equipment. This account would including portable buildings and buildings additions.

72000 Data Software

These accounts have been established to provide a control balances for owned data software. Software to be capitalized must meet all of the following criteria: absolute useful life of one year or more; must be owned, not licensed; must have value of \$1000.00 or more; must be practically markable for inventory purposes. These accounts are established for budget and expenditure control purposes and will not be reported as expenditures on the financial statements but carried to the proper asset classification.

<u>72001</u>	Data Software – Educational (\$1000.00 and over)	Specifically for instructional use and having a material value/useful life to warrant capitalization.
<u>72002</u>	Data Software – Administrative (\$1000.00 and over)	Specifically for non-instructional use and have a material value/useful life to warrant capitalization.

75000 Building and Fixed Equipment

Charge these accounts 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.

<u>75001</u>	Architectural	Specifically for architectural costs in master planning.
<u>75002</u>	Architect/Engineer - Basic Services	Specifically for architect/engineer - basic services, which are those general services as defined by the contract with the architect/engineer.
<u>75003</u>	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.
<u>75004</u>	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.
<u>75005</u>	Construction Manager - Basic Services	Specifically for contracted construction management - basic services.
<u>75006</u>	Construction Manager - Extra Services	Specifically for contracted construction management - extra services.
<u>75007</u>	Construction Manager - Reimbursable	Specifically for contracted construction management - reimbursable expenses.
<u>75008</u>	Job Office	Specifically, to be the cost of renting/leasing and operating a portable construction office or trailer.

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<u>75009</u>	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.
<u>75010</u>	Blueprinting/Duplicating/Advertising	Specifically for blueprinting, duplicating and legal advertising costs.
<u>75011</u>	Insurance	Specifically for the cost of temporary construction insurance.
<u>75012</u>	Survey/Test Borings	Specifically, for surveying and test borings.
<u>75013</u>	Permits/Fees	Specifically, for permits and fees.
<u>75014</u>	Building Acquisition	Specifically, for the acquisition of existing structures.
<u>75015</u>	Demolition	Specifically for the demolition of structures.
<u>75016</u>	Legal Fees	Specifically for legal fees required or incurred due to construction.
<u>75017</u>	Site Preparation	Specifically for site preparation.
<u>75018</u>	Materials Testing/Inspection	Specifically for testing materials and inspecting construction.
<u>75019</u>	Foundations/Structures	Specifically for the construction of the foundation and basic structure.
<u>75020</u>	Elevator	Specifically for the cost of elevator(s).
<u>75021</u>	HVAC (Heating, Ventilation and Air Conditioning)	Specifically for HVAC costs.
<u>75022</u>	Plumbing	Specifically for plumbing costs.
<u>75023</u>	Electrical	Specifically for electrical costs.
<u>75024</u>	General Construction	Specifically for general construction costs where specific construction G/L Codes can not be identified.
<u>75025</u>	General Conditions	Specifically for general condition costs to include site fencing, temporary utilities, equipment rented for general contractor use, etc.
<u>75026</u>	HVAC Automation	Specifically for equipment acquired to control and operate HVAC systems.
<u>75027</u>	Test and Balance	Specifically for testing and balancing the HVAC systems.
<u>75028</u>	Construction Materials	Specifically for purchasing major construction materials which will be capitalized as a part of the construction project.
<u>75029</u>	Fixed Equipment	Specifically for fixed equipment attached or affixed to the permanent structure.
<u>75030</u>	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.
<u>75031</u>	Renovation and Remodeling	Specifically for capitalized renovation costs. To be used in Fund 7 and Fund 2.

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<u>75032</u>	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.
<u>75033</u>	Telephone Installation	Specifically for telephone installation costs.
<u>75034</u>	Miscellaneous	Specifically for construction costs not otherwise classified and being immaterial in nature.

76000 Non-Capitalized Repairs and Maintenance

<u>76001</u>	Non-Capitalized Repairs, Maintenance, Remodeling and Renovation	This account is used to record non-capitalized repairs, maintenance, remodeling and renovation costs. This g/l can be used in Fund 1 quals.
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77000 Land

<u>77001</u>	Land	Charge to this account only the original cost of land plus acquisition costs. Do not charge site development costs.
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79000 Other Structures and Improvements

Charge these accounts with the costs of site development, parking lots, sidewalks, outdoor lighting systems, utility systems, flagpoles, fences and other improvements.

<u>79001</u>	Other Structures Over \$25,000 Per Project	Specifically for other structure improvements with a cost of greater than \$25,000 per project. Useful life of 10 years.
<u>79002</u>	Land Improvements Over \$25,000 Per Project	Specifically for land improvements with a cost of greater than \$25,000 per project. Do Not charge Site Development costs.
<u>79003</u>	Infrastructure over 5% Total Net Assets	Specifically for infrastructure with a cost equal to or great than 5% of total net assets (college-wide). Infrastructure includes things like street, roads, driveways , walkways, sewer systems and retention ponds.
<u>79004</u>	Walks and Benches	Specifically for walks and benches.
<u>79005</u>	Signs	Specifically for signs – unit price of \$1000 and over.
<u>79006</u>	Fences	Specifically for fences.
<u>79007</u>	Flagpoles and Memorials	Specifically for flagpoles and memorials.
<u>79008</u>	Utility Systems	Specifically for utility systems such as networking and irrigation.
<u>79009</u>	Other	Specifically for structure and improvements not otherwise classified. Use this code for water coolers with a unit price of \$1000 or more.