## Aquatic Firs Aid/CPR/O2 3	PR/O2	Supplies Supplies Supplies Supplies Postage PT Employee Service Service Supplies Maint. Materials Capital Capital Type Service Transfer Rentals PT Employee Travel Shipping Maint Equipment Supplies	65501 61000 57000 64501 64501 65501 70501 70501 Acct # 64501 69210 63005 57000 60507 61000	EFR Course Completion Authorization form DAN DEMP Processing fee	\$ 204 \$ 1,530 \$ 2,499 \$ 225 \$ 1,332 \$ 612 \$ 275 \$ 215 \$ 375 \$ (104) \$ 7,701 Cost Per Year \$ 464 \$ 320	\$ 7 \$ 125 \$ (35)	\$ 30 \$ 49 \$ 4 \$ 14 \$ 12 \$ 5 \$ 0.42 \$ 7 \$ (2) \$ 151 Cost Per	PADI 67055 PADI 70370 Diver's Alert Network 390-0070 Shipping expenses for materials 20 hours / 19.13 per hour w/ benefits per course Emergency First Response - 10246 Diver's Alert Network First Aid Class tab First Aid Class tab Adjustment	Fee \$ 151 New Lab	Fee \$ 151 Old Lab	Fee \$ (0) Change in		no change
Aid/CPR/O2	d Per Year er Course se Description uba Rescue & gency Medicine ered Per Year	Supplies Supplies Postage PT Employee Service Service Supplies Maint. Materials Capital Capital Type Service Transfer Rentals PT Employee Travel Shipping Maint Equipment Supplies	65501 61000 57000 64501 64501 65501 70501 70501 Acct # 64501 69210 63005 57000 60507 61000	Primary and Secondary Care Participant Manual Diver's Alert Network DEMP Slates Shipping for materials Technical Advisor, Diving EFR Course Completion Authorization form DAN DEMP Processing fee Student equipment depreciation (O2 kits, AED, non-rebreather masks) - American Red Cross, DAN, PADI, Amazon Total Description PIC Online - Diver Certification (1) Pool Use - 1 trip FKCCII - 2 Trips @ \$948 per trip	\$ 1,530 \$ 2,499 \$ 225 \$ 1,332 \$ 612 \$ 275 \$ 21 \$ 375 \$ (104) \$ 7,701 Cost Per Year \$ 464	\$ 510 \$ 833 \$ 75 \$ 444 \$ 244 \$ 204 \$ 92 \$ 7 \$ 125 \$ (35) \$ 2,567 Cost Per Course	\$ 30 \$ 49 \$ 4 \$ 14 \$ 12 \$ 5 \$ 0.42 \$ 7 \$ (2) \$ 151 Cost Per	PADI 70370 Diver's Alert Network 390-0070 Shipping expenses for materials 20 hours / 19.13 per hour w/ benefits per course Emergency First Response - 10246 Diver's Alert Network First Aid Class tab First Aid Class tab First Aid Class tab Adjustment					Ü
Course Course De EMS2081C Scuba R Emergency No. Per No. Per Course De EMS2082 Dive Medici Instructor 1 Offered Per	se Description uba Rescue & gency Medicine ered Per Year	Supplies Postage PT Employee Service Service Supplies Maint. Materials Capital Capital Type Service Transfer Rentals PT Employee Travel Shipping Maint Equipment Supplies	65501 61000 57000 64501 64501 65501 70501 70501 Acct # 64501 69210 63005 57000 60507 61000	Primary and Secondary Care Participant Manual Diver's Alert Network DEMP Slates Shipping for materials Technical Advisor, Diving EFR Course Completion Authorization form DAN DEMP Processing fee Student equipment depreciation (O2 kits, AED, non-rebreather masks) - American Red Cross, DAN, PADI, Amazon Total Description PIC Online - Diver Certification (1) Pool Use - 1 trip FKCCII - 2 Trips @ \$948 per trip	\$ 2,499 \$ 225 \$ 1,332 \$ 732 \$ 612 \$ 275 \$ 21 \$ 375 \$ (104) \$ 7,701 Cost Per Year \$ 464	\$ 833 \$ 75 \$ 444 \$ 204 \$ 92 \$ 7 \$ 125 \$ (35) \$ 2,567 Cost Per	\$ 49 \$ 4 \$ 26 \$ 14 \$ 12 \$ 5 \$ 0.42 \$ 7 \$ (2) \$ 151 Cost Per	Diver's Alert Network 390-0070 Shipping expenses for materials 20 hours / 19.13 per hour w/ benefits per course Emergency First Response - 10246 Diver's Alert Network First Aid Class tab First Aid Class tab First Aid Class tab Adjustment					Ç
Course Course De EMS2081C Scuba R Emergency 2 Offered Per 8 No. Per Course Course De EMS2082 Dive Medici Instructor 1 Offered Per	se Description uba Rescue & gency Medicine ered Per Year	Supplies Postage PT Employee Service Service Supplies Maint. Materials Capital Capital Type Service Transfer Rentals PT Employee Travel Shipping Maint Equipment Supplies	65501 61000 57000 64501 64501 70501 70501 66001 70501 64501 69210 63005 57000 60507 61000	Diver's Alert Network DEMP Slates Shipping for materials Technical Advisor, Diving EFR Course Completion Authorization form DAN DEMP Processing fee Student equipment depreciation (O2 kits, AED, non-rebreather masks) - American Red Cross, DAN, PADI, Amazon Total Description PIC Online - Diver Certification (1) Pool Use - 1 trip FKCCII - 2 Trips @ \$948 per trip	\$ 2,499 \$ 225 \$ 1,332 \$ 732 \$ 612 \$ 275 \$ 21 \$ 375 \$ (104) \$ 7,701 Cost Per Year \$ 464	\$ 833 \$ 75 \$ 444 \$ 204 \$ 92 \$ 7 \$ 125 \$ (35) \$ 2,567 Cost Per	\$ 49 \$ 4 \$ 26 \$ 14 \$ 12 \$ 5 \$ 0.42 \$ 7 \$ (2) \$ 151 Cost Per	Diver's Alert Network 390-0070 Shipping expenses for materials 20 hours / 19.13 per hour w/ benefits per course Emergency First Response - 10246 Diver's Alert Network First Aid Class tab First Aid Class tab First Aid Class tab Adjustment					Ü
Course Course De EMS2081C Scuba R Emergency 2 Offered Per 8 No. Per Course Course De EMS2082 Dive Medici Instructor 1 Offered Per	se Description uba Rescue & gency Medicine ered Per Year	Postage PT Employee Service Service Supplies Maint. Materials Capital Capital Type Service Transfer Rentals PT Employee Travel Shipping Maint Equipment Supplies	61000 57000 64501 64501 65501 70501 70501 Acct # 64501 69210 63005 57000 60507 61000	Shipping for materials Technical Advisor, Diving EFR Course Completion Authorization form DAN DEMP Processing fee Student equipment depreciation (O2 kits, AED, non-rebreather masks) - American Red Cross, DAN, PADI, Amazon Total Description PIC Online - Diver Certification (1) Pool Use - 1 trip FKCCII - 2 Trips @ \$948 per trip	\$ 225 \$ 1,332 \$ 732 \$ 612 \$ 275 \$ 21 \$ 375 \$ (104) \$ 7,701 Cost Per Year	\$ 75 \$ 444 \$ 204 \$ 92 \$ 7 \$ 125 \$ (35) \$ 2,567 Cost Per Course	\$ 4 \$ 26 \$ 14 \$ 12 \$ 5 \$ 0.42 \$ 7 \$ (2) \$ 151 Cost Per	Shipping expenses for materials 20 hours / 19.13 per hour w/ benefits per course Emergency First Response - 10246 Diver's Alert Network First Aid Class tab First Aid Class tab First Aid Class tab Adjustment					Ç
Course Desemble Course Desemble Course Course Course Desemble	se Description uba Rescue & gency Medicine ered Per Year	PT Employee Service Service Supplies Maint. Materials Capital Capital Type Service Transfer Rentals PT Employee Travel Shipping Maint Equipment Supplies	57000 64501 64501 65501 70501 70501 Acct # 64501 69210 63005 57000 60507 61000	EFR Course Completion Authorization form DAN DEMP Processing fee Student equipment depreciation (O2 kits, AED, non-rebreather masks) - American Red Cross, DAN, PADI, Amazon Total Description PIC Online - Diver Certification (1) Pool Use - 1 trip FKCCII - 2 Trips @ \$948 per trip	\$ 1,332 \$ 732 \$ 612 \$ 275 \$ 21 \$ 375 \$ (104) \$ 7,701 Cost Per Year \$ 464	\$ 444 \$ 244 \$ 204 \$ 92 \$ 7 \$ 125 \$ (35) \$ 2,567 Cost Per Course	\$ 26 \$ 14 \$ 12 \$ 5 \$ 0.42 \$ 7 \$ (2) \$ 151 Cost Per Student	20 hours / 19.13 per hour w/ benefits per course Emergency First Response - 10246 Diver's Alert Network First Aid Class tab First Aid Class tab First Aid Class tab Adjustment					Ü
EMS2081C Scuba Remergency 2 Offered F 8 No. Per Course Course Des EMS2082 Dive Medici Instructor 1 Offered Per	uba Rescue & gency Medicine ered Per Year	Service Service Service Supplies Maint. Materials Capital Capital Type Service Transfer Rentals PT Employee Travel Shipping Maint Equipment Supplies	64501 64501 65501 70501 70501 Acct # 64501 69210 63005 57000 60507 61000	EFR Course Completion Authorization form DAN DEMP Processing fee Student equipment depreciation (O2 kits, AED, non-rebreather masks) - American Red Cross, DAN, PADI, Amazon Total Description PIC Online - Diver Certification (1) Pool Use - 1 trip FKCCII - 2 Trips @ \$948 per trip	\$ 732 \$ 612 \$ 275 \$ 21 \$ 375 \$ (104) \$ 7,701 Cost Per Year \$ 464	\$ 244 \$ 204 \$ 92 \$ 7 \$ 125 \$ (35) \$ 2,567 Cost Per Course	\$ 14 \$ 12 \$ 5 \$ 0.42 \$ 7 \$ (2) \$ 151 Cost Per Student	course Emergency First Response - 10246 Diver's Alert Network First Aid Class tab First Aid Class tab First Aid Class tab Adjustment					Ü
EMS2081C Scuba Remergency 2 Offered F 8 No. Per Course Course Des EMS2082 Dive Medici Instructor 1 Offered Per	uba Rescue & gency Medicine ered Per Year	Service Service Service Supplies Maint. Materials Capital Capital Type Service Transfer Rentals PT Employee Travel Shipping Maint Equipment Supplies	64501 64501 65501 70501 70501 Acct # 64501 69210 63005 57000 60507 61000	EFR Course Completion Authorization form DAN DEMP Processing fee Student equipment depreciation (O2 kits, AED, non-rebreather masks) - American Red Cross, DAN, PADI, Amazon Total Description PIC Online - Diver Certification (1) Pool Use - 1 trip FKCCII - 2 Trips @ \$948 per trip	\$ 732 \$ 612 \$ 275 \$ 21 \$ 375 \$ (104) \$ 7,701 Cost Per Year \$ 464	\$ 244 \$ 204 \$ 92 \$ 7 \$ 125 \$ (35) \$ 2,567 Cost Per Course	\$ 14 \$ 12 \$ 5 \$ 0.42 \$ 7 \$ (2) \$ 151 Cost Per Student	Emergency First Response - 10246 Diver's Alert Network First Aid Class tab First Aid Class tab First Aid Class tab Adjustment					Ü
EMS2081C Scuba Remergency 2 Offered F 8 No. Per Course Course Des EMS2082 Dive Medici Instructor 1 Offered Per	uba Rescue & gency Medicine ered Per Year	Service Supplies Maint. Materials Capital Capital Type Service Transfer Rentals PT Employee Travel Shipping Maint Equipment Supplies	64501 65501 70501 70501 66001 70501 64501 69210 63005 57000 60507 61000	DAN DEMP Processing fee Student equipment depreciation (O2 kits, AED, non-rebreather masks) - American Red Cross, DAN, PADI, Amazon Total Description PIC Online - Diver Certification (1) Pool Use - 1 trip FKCCII - 2 Trips @ \$948 per trip	\$ 612 \$ 275 \$ 21 \$ 375 \$ (104) \$ 7,701 Cost Per Year \$ 464	\$ 204 \$ 92 \$ 7 \$ 125 \$ (35) \$ 2,567 Cost Per Course	\$ 12 \$ 5 \$ 0.42 \$ 7 \$ (2) \$ 151 Cost Per Student	Diver's Alert Network First Aid Class tab First Aid Class tab First Aid Class tab Adjustment					Reason for
EMS2081C Scuba Remergency 2 Offered F 8 No. Per Course Course Des EMS2082 Dive Medici Instructor 1 Offered Per	uba Rescue & gency Medicine ered Per Year	Supplies Maint. Materials Capital Capital Type Service Transfer Rentals PT Employee Travel Shipping Maint Equipment Supplies	65501 66001 70501 70501 Acct # 64501 69210 63005 57000 60507 61000	Student equipment depreciation (O2 kits, AED, non-rebreather masks) - American Red Cross, DAN, PADI, Amazon Total Description PIC Online - Diver Certification (1) Pool Use - 1 trip FKCCII - 2 Trips @ \$948 per trip	\$ 275 \$ 21 \$ 375 \$ (104) \$ 7,701 Cost Per Year \$ 464	\$ 92 \$ 7 \$ 125 \$ (35) \$ 2,567 Cost Per Course	\$ 5 \$ 0.42 \$ 7 \$ (2) \$ 151 Cost Per Student	First Aid Class tab First Aid Class tab First Aid Class tab Adjustment					Reason for
EMS2081C Scuba Remergency 2 Offered F 8 No. Per Course Course Des EMS2082 Dive Medici Instructor 1 Offered Per	uba Rescue & gency Medicine ered Per Year	Maint. Materials Capital Capital Type Service Transfer Rentals PT Employee Travel Shipping Maint Equipment Supplies	66001 70501 70501 70501 Acct # 64501 69210 63005 57000 60507 61000	non-rebreather masks) - American Red Cross, DAN, PADI, Amazon Total Description PIC Online - Diver Certification (1) Pool Use - 1 trip FKCCII - 2 Trips @ \$948 per trip	\$ 21 \$ 375 \$ (104) \$ 7,701 Cost Per Year \$ 464	\$ 7 \$ 125 \$ (35) \$ 2,567 Cost Per Course	\$ 0.42 \$ 7 \$ (2) \$ 151 Cost Per Student	First Aid Class tab First Aid Class tab Adjustment					Reason for
EMS2081C Scuba Remergency 2 Offered F 8 No. Per Course Course Des EMS2082 Dive Medici Instructor 1 Offered Per	uba Rescue & gency Medicine ered Per Year	Capital Capital Type Service Transfer Rentals PT Employee Travel Shipping Maint Equipment Supplies	70501 70501 70501 Acct # 64501 69210 63005 57000 60507 61000	DAN, PADI, Amazon Total Description PIC Online - Diver Certification (1) Pool Use - 1 trip FKCCII - 2 Trips @ \$948 per trip	\$ 375 \$ (104) \$ 7,701 Cost Per Year \$ 464	\$ 125 \$ (35) \$ 2,567 Cost Per Course	\$ 7 \$ (2) \$ 151 Cost Per Student	First Aid Class tab Adjustment					Reason for
EMS2081C Scuba Remergency 2 Offered F 8 No. Per Course Course Des EMS2082 Dive Medici Instructor 1 Offered Per	uba Rescue & gency Medicine ered Per Year	Type Service Transfer Rentals PT Employee Travel Shipping Maint Equipment Supplies	70501 Acct # 64501 69210 63005 57000 60507 61000	Total Description PIC Online - Diver Certification (1) Pool Use - 1 trip FKCCII - 2 Trips @ \$948 per trip	\$ (104) \$ 7,701 Cost Per Year \$ 464	\$ (35) \$ 2,567 Cost Per Course	\$ (2) \$ 151 Cost Per Student	Adjustment					Reason for
EMS2081C Scuba Remergency 2 Offered F 8 No. Per Course Course Des EMS2082 Dive Medici Instructor 1 Offered Per	uba Rescue & gency Medicine ered Per Year	Type Service Transfer Rentals PT Employee Travel Shipping Maint Equipment Supplies	Acct # 64501 69210 63005 57000 60507 61000	Description PIC Online - Diver Certification (1) Pool Use - 1 trip FKCCII - 2 Trips @ \$948 per trip	\$ 7,701 Cost Per Year \$ 464	\$ 2,567 Cost Per Course	\$ 151 Cost Per Student						Reason for
EMS2081C Scuba Remergency 2 Offered F 8 No. Per Course Course Des EMS2082 Dive Medici Instructor 1 Offered Per	uba Rescue & gency Medicine ered Per Year	Service Transfer Rentals PT Employee Travel Shipping Maint Equipment Supplies	Acct # 64501 69210 63005 57000 60507 61000	Description PIC Online - Diver Certification (1) Pool Use - 1 trip FKCCII - 2 Trips @ \$948 per trip	Cost Per Year \$ 464	Cost Per Course	Cost Per Student						Reason for
EMS2081C Scuba Remergency 2 Offered F 8 No. Per Course Course Des EMS2082 Dive Medici Instructor 1 Offered Per	uba Rescue & gency Medicine ered Per Year	Service Transfer Rentals PT Employee Travel Shipping Maint Equipment Supplies	64501 69210 63005 57000 60507 61000	PIC Online - Diver Certification (1) Pool Use - 1 trip FKCCII - 2 Trips @ \$948 per trip	Year \$ 464	Course	Student	0	ITOW LUD				iteason for
EMS2081C Scuba Remergency 2 Offered F 8 No. Per Course Course Des EMS2082 Dive Medici Instructor 1 Offered Per	uba Rescue & gency Medicine ered Per Year	Service Transfer Rentals PT Employee Travel Shipping Maint Equipment Supplies	64501 69210 63005 57000 60507 61000	PIC Online - Diver Certification (1) Pool Use - 1 trip FKCCII - 2 Trips @ \$948 per trip	\$ 464			Comments / Vendor Item Purchased From	Fee	Fee	Fee	of Change	Change
2	gency Medicine ered Per Year	Transfer Rentals PT Employee Travel Shipping Maint Equipment Supplies	69210 63005 57000 60507 61000	Pool Use - 1 trip FKCCII - 2 Trips @ \$948 per trip			\$ 29	PADI - 10020	1 00	1 00	100	or ondrige	Onunge
Course Course Det EMS2082 1 Offered F 8 No. Per	ered Per Year	Rentals PT Employee Travel Shipping Maint Equipment Supplies	63005 57000 60507 61000	FKCCII - 2 Trips @ \$948 per trip		\$ 160		CFK Pool					i
Course Course Dec EMS2082 Dive Medici Instructor 1 Offered Per		Travel Shipping Maint Equipment Supplies	57000 60507 61000		\$ 3.792			Per Vessel Rental Rate					1
Course Course De: EMS2082 Dive Medici Instructor 1 Offered Per	o. Per Course	Travel Shipping Maint Equipment Supplies	61000		\$ 1,998	\$ 999	\$ 125	19.13 per hour x 45 + benefits					1
EMS2082 Dive Medici Instructor 1 Offered Per		Maint Equipment Supplies			\$ 36	\$ 18	\$ 2	All Dive Courses					ı
EMS2082 Dive Medici Instructor 1 Offered Per		Supplies			\$ 45		\$ 3	All Dive Courses					ı
EMS2082 Dive Medici Instructor 1 Offered Per			62502	General dive equipment, Regs and BCDs, safety	\$ 37		\$ 2	All Dive Courses					1
EMS2082 Dive Medici Instructor 1 Offered Per			65501	equipment, wetsuits, air cylinders, cylinder fills,	\$ 120	\$ 60		All Dive Courses					Increased cost
EMS2082 Dive Medici Instructor 1 Offered Per		Maint Materials	66001	and aerators	\$ 455			All Dive Courses					pool use and
EMS2082 Dive Medici Instructor 1 Offered Per		Capital	70501	and acrators	\$ 651			All Dive Courses					technician.
EMS2082 Dive Medici Instructor 1 Offered Per		Capital	70601		\$ 17			All Dive Courses					1
EMS2082 Dive Medici Instructor 1 Offered Per		Capital	71023		\$ 282			All Dive Courses					1
EMS2082 Dive Medici Instructor 1 Offered Per		Supplies		Student equipment depreciation (O2 kits, AED,	\$ 86			First Aid Class tab					1
EMS2082 Dive Medici Instructor 1 Offered Per		Maint. Materials		non-rebreather masks) from PADI, DAN, and		\$ 3		First Aid Class tab					ı
EMS2082 Dive Medici Instructor 1 Offered Per		Capital	70501	American Red Cross	\$ 118	\$ 59	\$ 7	First Aid Class tab					1
EMS2082 Dive Medici Instructor 1 Offered Per													ı
EMS2082 Dive Medici Instructor 1 Offered Per				Total	\$ 8,429 Cost Per	\$ 4,214 Cost Per	\$ 527 Cost Per		\$ 527 New Lab	\$ 472 Old Lab	\$ 55 Change in	11% Percentage	Reason for
EMS2082 Dive Medici Instructor 1 Offered Per	o Description	Tuna	Acct #	Deceriation	Year	Cost Per		Comments / Vander Item Burchased From					
Instructor Offered Per		Type Supplies		Description EFR Training Bandage Pack (3 per student)	\$ 98		Student 1/1	Comments / Vendor Item Purchased From PADI 67055	Fee	Fee	Fee	of Change	Change
1 Offered Per		Supplies		Student equipment depreciation (O2 kits, AED,	\$ 38			First Aid Class tab					ı
		Maint. Materials		non-rebreather masks) from PADI, DAN, and		\$ 3		First Aid Class tab					ı
7 110.1 01 00		Capital		American Red Cross	\$ 52			First Aid Class tab					no change
	or occurse	Сирки	71023	7 thenoun red cross	\$ -	\$ -	γ ,	THOUTHA GIAGO KAD					1
1				Total	\$ 190	\$ 190	\$ 27		\$ 27	\$ 27	\$ 0	0%	1
					Cost Per	Cost Per	Cost Per		New Lab	Old Lab	Change in		Reason for
Course Course Des	se Description	Type	Acct #	Description	Year	Course	Student	Comments / Vendor Item Purchased From	Fee	Fee	Fee	of Change	Change
EMS2325C Diving Medi		Educational Supplies		Manuals and training supplies	\$ 707	\$ 707	\$ 101						
Technician	iician	Educational Supplies	65501	Medical Supplies	\$ 665	\$ 665	\$ 95						1
1 Offered Per	d Dar Vaar			Facility charge (includes additional staff, facility									1
1 Ollered Per	u Pei Teai	Rentals	63001	use fee and overhead)	\$ 6,153	\$ 6,153		Aquarius Base					ı
7 No. Per Council	er Course	Service	64500	Board DMT exam and certification	\$ 875	\$ 875		NBDHMT					ı
		Travel	60507	General dive equipment, Regs and BCDs, safety	\$ 16	\$ 16	\$ 2	All Dive Courses					i
		Shipping	61000	equipment, wetsuits, air cylinders, cylinder fills,	\$ 20			All Dive Courses				J	
		Maint Equipment	62502	and aerators	\$ 16			All Dive Courses				J	no change
		Supplies	65501		\$ 53			All Dive Courses				ļ	
		Maint Materials	66001		\$ 199			All Dive Courses				ļ	
		Capital	70501		\$ 285			All Dive Courses				ļ	
			70601			\$ 7		All Dive Courses				J	
		Capital			\$ 123			All Dive Courses		i e	l		
			71023					11.0				l.	
		Capital	71023		\$ (721)			Not offered in 3 years	A 4.055	A 4.055		60.	
		Capital	71023	Total	\$ (721) \$ 8,398 Cost Per	\$ (721) \$ 8,398 Cost Per	\$ (103) \$ 1,200 Cost Per	Not offered in 3 years	\$ 1,200 New Lab	\$ 1,200 Old Lab	\$ (0) Change in	0% Percentage	Reason for

Diving Business Technology (1 - 7)

_		_			Cost Per	Cost Per	Cost Per		New Lab	Old Lab	•	Percentage	Reason for
Course	Course Description	Type	Acct #	Description	Year	Course	Student	Comments / Vendor Item Purchased From	Fee	Fee	Fee	of Change	Change
EOC2710	Public Safety Diving	Supplies		Drysuits	\$ 1,100	\$ 1,100	\$ 157						
		Equipment		Drysuits Maintenance Materials	\$ 482	\$ 482 \$ 417	\$ 69	High Tech Diving &Safety, Hunter, Viking					
	Offered Per Year	Capital Travel	60507	Drysuits	\$ 417 \$ 16			All Dive Courses		-			
<u>1</u> 7	No. Per Course	Shipping	61000	 	\$ 20			All Dive Courses		-			
- 1	No. Per Course	Maint Equipment	62502	 	\$ 16			All Dive Courses		ļ			
		Supplies	65501	General dive equipment, Regs and BCDs, safety	\$ 53			All Dive Courses		ļ			
		Maint Materials	66001	equipment, wetsuits, air cylinders, cylinder fills,	\$ 199			All Dive Courses		ļ			
		Capital	70501	and aerators	\$ 285			All Dive Courses					no change
		Capital	70601	1	\$ 7			All Dive Courses					no change
		Capital	71023					All Dive Courses					
		PT Employee		Lab Tech Advisor	\$ 608			\$18.84 x 30 hours per course		1			
		Transfer		Pool Use	\$ 140	\$ 140		CFK Pool 1 time		1			
		Service			\$ 210	\$ 210		PADI - 10020		1			
		Rentals		- 1				Southpoint Divers, Captain's Corner		1			
			71023		\$ (1,884)) Not offered in 3 years					
				Total	\$ 2,772		\$ 396		\$ 396	\$ 396	\$ 0	0%	
				1.000	Cost Per	Cost Per	Cost Per		New Lab	Old Lab	Change in		Reason for
Course	Course Description	Type	Acct #	Description	Year	Course	Student	Comments / Vendor Item Purchased From	Fee	Fee	Fee	of Change	Change
204.00		Travel	60507	2000	\$ 25			All Dive Courses	1			o. c.ia.igo	Onlange
E000=:0=	Breathing Gases &	Shipping	61000	1	\$ 31			All Dive Courses	İ				
EOC2713C	Decompression	Maint Equipment	62502					All Dive Courses	İ				
	Theory	Supplies	65501	General dive equipment, Regs and BCDs, safety	\$ 83			All Dive Courses	İ				
1	Offered Per Year	Maint Materials	66001	equipment, wetsuits, air cylinders, cylinder fills,				All Dive Courses					
11	No. Per Course	Capital	70501	and aerators	\$ 448	\$ 448		All Dive Courses					
		Capital	70601	1	\$ 12		\$ 1	All Dive Courses					
		Capital	71023	1				All Dive Courses					Charter rate, poo
		Transfer	69210	Pool Use	\$ 220			CFK Pool one time					rate, admissions,
		Rentals	63005	Boat Charter Rental in Key West \$70/student	\$ 770	\$ 770	\$ 70	Captain's Corner, Southpoint Divers					cert fees
		Rentals	63005	Boat Charter Rental in Key Largo \$70/student	\$ 770	\$ 770	\$ 70	Horizon Divers Key Largo					adjustments.
		PT Employee	57000	Lab Tech Advisor	\$ 666	\$ 666		30 hrs/ \$19.13 per hr +benefits					
		Service	64501	PIC Online - Diver Certification Form (2)	\$ 660	\$ 660	\$ 60	PADI - 10020 EANx and Blender cert					
		Service	64501	Admission fee	\$ 132	\$ 132	\$ 12	History of Diving Museum					
		Fuel	64005	Fuel for CFK van	\$ 40	\$ 40	\$ 4	Shell, 15mpg, 200 miles, \$3 per gallon					
		Liability	63503	Student Insuranace	\$ 54	\$ 54	\$ 5	Liability insurance for dive students					
				Total	\$ 4,443	\$ 4,443	\$ 404		\$ 403	\$ 370	\$ 33	9%	
					Cost Per	Cost Per	Cost Per		New Lab	Old Lab	Change in	Percentage	Reason for
Course	Course Description	Type	Acct #	Description	Year	Course	Student	Comments / Vendor Item Purchased From	Fee	Fee	Fee	of Change	Change
EOC2714C	Recompression	Capital	71023		\$ 1,088	\$ 1,088	\$ 109						
E0027 140	Chamber Operations	Maint. Materials	66001		\$ 875	\$ 875	\$ 87	Breathing Air Concepts, Quincy, Trident, Divers					Adjusted
1	Offered Per Year	Travel - non employee	60507	Low Pressure Air from Quincy Compressor	\$ 112		\$ 11	Supply Connector Specialists	·				equipment cost
10	No. Per Course	Capital	70601		\$ 220	\$ 220	\$ 22						spread with other
		Capital	70501		Ψ		\$ 1						courses.
				Total	\$ 2,302		\$ 230		\$ 230		\$ (33)	-13%	
					Cost Per	Cost Per	Cost Per		New Lab	Old Lab		Percentage	Reason for
Course	Course Description	Type	Acct #	Description	Year	Course	Student	Comments / Vendor Item Purchased From	Fee	Fee	Fee	of Change	Change
ISC2132	Basic Research	Travel	60507		\$ 68			All Dive Courses	ļ				
.002102	Diving	Shipping	61000	<u>l</u>	7			All Dive Courses	ļ				
		Maint Equipment	62502	General dive equipment, Regs and BCDs, safety	\$ 69			All Dive Courses	ļ				
3	Offered Per Year	Supplies	65501	equipment, wetsuits, air cylinders, cylinder fills,	\$ 226			All Dive Courses	ļ				
10	No. Per Course	Maint Materials	66001	and aerators	\$ 853	\$ 284		All Dive Courses	ļ				
		Capital	70501	a.i.a asiatoro	\$ 1,221			All Dive Courses	ļ				
	1	Capital	70601	<u> </u>	\$ 32			All Dive Courses	ļ				
		Capital	71023		\$ 529	\$ 176		All Dive Courses	ļ				Increased cost of
						1 0 1 7 10	\$ 474	Vessel Rental Rate	1	1	l		
		Rentals			\$ 14,220								nool use and
		Rentals PT Employee	57000	Technical Advisor, Diving	\$ 3,993	\$ 1,331	\$ 133	60 hrs/ \$19.13 per hr +benefits					pool use and technician
		Rentals PT Employee Transfer	57000 69210	Technical Advisor, Diving Pool Use	\$ 3,993 \$ 600	\$ 1,331 \$ 200	\$ 133 \$ 20	CFK Pool one time					pool use and technician.
		Rentals PT Employee	57000 69210	Technical Advisor, Diving Pool Use	\$ 3,993 \$ 600	\$ 1,331	\$ 133 \$ 20	CFK Pool one time Mel Fischer Museum					
		Rentals PT Employee Transfer Honoraria	57000 69210 65002	Technical Advisor, Diving Pool Use Honoraria Fee	\$ 3,993 \$ 600 \$ 450	\$ 1,331 \$ 200 \$ 150	\$ 133 \$ 20 \$ 12	CFK Pool one time Mel Fischer Museum American Academy of Underwater Sciences					
		Rentals PT Employee Transfer	57000 69210 65002 64501	Technical Advisor, Diving Pool Use Honoraria Fee AAUS Application Fee	\$ 3,993 \$ 600 \$ 450 \$ 1,000	\$ 1,331 \$ 200 \$ 150 \$ 333	\$ 133 \$ 20 \$ 12 \$ 33	CFK Pool one time Mel Fischer Museum					

Diving Business Technology (2 - 7)

					Cost Per	Cost Per	Cost Per		New Lab	Old Lab	Change in	Percentage	Reason for
Course	Course Description	Type	Acct #	Description	Year	Course	Student	Comments / Vendor Item Purchased From	Fee	Fee	Fee	of Change	Change
		Liability		Student Insuranace	\$ 149	\$ 50		Medical Insurance for dive students					
			70601				\$ (100)	Adjustment				.=./	
			<u> </u>	Total	\$ 23,653 Cost Per	\$ 7,884 Cost Per	\$ 685 Cost Per		\$ 685 New Lab	\$ 592 Old Lab	\$ 93 Change in	15% Percentage	Reason for
Course	Course Description	Type	Acct #	Description	Year	Course	Student	Comments / Vendor Item Purchased From	Fee	Fee	Fee	of Change	Change
PEN1136C	Basic Scuba Diving	Travel	60507	2000.1541011	\$ 95			All Dive Courses				o. o.ia.igo	- inango
PENTISOC	basic scuba Diving	Shipping	61000		\$ 119	\$ 40		All Dive Courses					
	0.5 1.5 1/	Maint Equipment	62502	General dive equipment, Regs and BCDs, safety	\$ 97	Ψ 02		All Dive Courses					
3 14	Offered Per Year No. Per Course	Supplies Maint Materials	65501 66001	equipment, wetsuits, air cylinders, cylinder fills,	\$ 316 \$ 1.195	\$ 105 \$ 398		All Dive Courses All Dive Courses					
14	No. Per Course	Capital	70501	and aerators	\$ 1,709			All Dive Courses					
		Capital	70601		\$ 44	\$ 15		All Dive Courses					
		Capital	71023		\$ 740	Ψ -::		All Dive Courses					Increased cost of pool use and
		Rentals		FKCC II - 1 Trip @ \$948 per trip	\$ 2,844	\$ 948		Vessel Rental Rate					technician.
		Transfer		Pool Use	\$ 2,520	\$ 840		CFK Pool 3 times					teoriniolari.
		PT Employee	57000	Technical Advisor, Diving	\$ 2,994	\$ 998	\$ 71	45 hrs/ \$19.13 per hr +benefits PADI eLearning access including RDP,					
		Supplies	65501	PADI eLearning	\$ 5,250	\$ 1,750	\$ 125	eRDPml and PIC					
		Liability			\$ 208	\$ 69		Student Liability Insurance					
		,			\$ -	\$ -		,					
				Total		\$ 6,044	\$ 432		\$ 432	\$ 343	\$ 89	23%	
		_		_	Cost Per	Cost Per	Cost Per		New Lab	Old Lab	Change in	Percentage	Reason for
Course	Course Description Scuba Maintenance &	Type	Acct #	Description O-rings, silicone, VIP stickers, cleaning materials,	Year	Course	Student	Comments / Vendor Item Purchased From	Fee	Fee	Fee	of Change	Change Increases Mares
PEN1141	Repair	Equipment	65501	glue, hardware vise	\$ 400	\$ 200	\$ 20	Oceanic, Trident, ACE					Cert costs
2	Offered Per Year	Other Services		Mares Repair Tech Factory sponsored training	\$ 6,720	\$ 3,360		Mares Instructor					\$181/per student
10	No. Per Course			, , , ,	, , , ,	, ,,,,,,					1		increase
				Total		\$ 3,560	\$ 356		\$ 356	\$ 165	\$ 191	73%	estimated.
		_		_	Cost Per	Cost Per	Cost Per		New Lab	Old Lab	Change in	Percentage	Reason for
Course	Course Description	Type	Acct #	Description O-rings, silicone, VIP stickers, cleaning materials,	Year	Course	Student	Comments / Vendor Item Purchased From	Fee	Fee	Fee	of Change	Change
	Adv Diving Equipment	Equipment	65501	glue, hardware vise	\$ 140	\$ 140	\$ 20	Oceanic, Trident					
PEN1142C	Maintenance and	<u> </u>		PSI/PCI Visual Inspector Factory sponsored	Ų 1.0	ψ 1.0	V 20						
	Repair	Other Services	64500	training	\$ 1,575	\$ 1,575	\$ 225	Comp. Rep Services					no change
1	Offered Per Year	L						15mpg, 200 miles, \$3 per gallon - Quiescence					no onange
7	No. Per Course	Transportation	64005	Gas for CFK van	\$ 40	\$ 40	\$ 6	Diving Services Field trip					
- /	No. Per Course			Total	\$ 1,755	\$ 1.755	\$ 251		\$ 251	\$ 251	\$ (0)	0%	
				Total	Cost Per	Cost Per	Cost Per		New Lab	Old Lab	Change in		Reason for
Course	Course Description	Type	Acct #	Description	Year	Course	Student	Comments / Vendor Item Purchased From	Fee	Fee	Fee	of Change	Change
55111000	Directed Individual			·									
PEN1900	Study	Rentals	63005	2 Boat Charter Rental \$70 each	\$ 980	\$ 980	\$ 140	Captain's Corner, Southpoint Divers					
	1	PT Employee	57000		\$ 566	\$ 566		25 hrs/ \$19.13 per hr +benefits					
1	Offered Per Year	Service			\$ 210		\$ 30]		
7	No. Per Course	Educational supplies	65501		\$ 560	\$ 560	\$ 80						
-		Travel	60507 61000		\$ 16 \$ 20			All Dive Courses					Increased charter,
-		Shipping Maint Equipment	61000		\$ 20 \$ 16			All Dive Courses All Dive Courses					certification fee
-		Supplies	65501	General dive equipment, Regs and BCDs, safety	\$ 53			All Dive Courses					and manual cost.
		Maint Materials	66001	equipment, wetsuits, air cylinders, cylinder fills,	\$ 199			All Dive Courses					
	<u> </u>	Capital	70501	and aerators	\$ 285			All Dive Courses					
		Capital	70601		\$ 7	\$ 7		All Dive Courses					
		Capital	71023		\$ 123	\$ 123		All Dive Courses	A 45.1				
			x	Total	\$ 3,035 Cost Per	\$ 3,035 Cost Per	\$ 434 Cost Per	<u> </u>	\$ 434 New Lab	\$ 373 Old Lab	\$ 61 Change in	15% Percentage	Reason for
Course	Course Description	Type	Acct #	Description	Year	Cost Per	Student	Comments / Vendor Item Purchased From	Fee	Fee	Fee	of Change	Change
	Specialty Diver	. ,,,,,	1.000.	2000.1940.1			31000.11					- ,go	Onungo
PEN2110	Training	Rentals		FKCC II - 2 Trips @ \$948 per trip	\$ 1,896	\$ 1,896	\$ 271						
		Supplies	65501		\$ 360	\$ 360	\$ 51						
1 7	Offered Per Year	Service			\$ 420	\$ 420	\$ 60	15 hrs/\$10.12 nor hr 15					
7	No. Per Course	PT Employee	5/000	Technical Advisor, Diving	\$ 333	\$ 333	a 48	15 hrs/ \$19.13 per hr +benefits		l	J		

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					Cost Per	Cost Per	Cost Per		New Lab	Old Lab	Change in	Percentage	Reason for
Course	Course Description	Туре	Acct #	Description	Year	Course	Student	Comments / Vendor Item Purchased From	Fee	Fee	Fee	of Change	Change
		Travel	60507		\$ 16			All Dive Courses					Increase in cost
		Shipping	61000		\$ 20			All Dive Courses				Į.	for certification fee
		Maint Equipment	62502	General dive equipment, Regs and BCDs, safety	\$ 16			All Dive Courses			4		and lab technician
		Supplies	65501	equipment, wetsuits, air cylinders, cylinder fills,	\$ 53			All Dive Courses			1		
		Maint Materials Capital	66001 70501	and aerators	\$ 199 \$ 285			All Dive Courses All Dive Courses			1	Ų	
		Capital	70501		\$ 285			All Dive Courses			1		
		Capital	71023		\$ 123			All Dive Courses			1		
		Сарітаі	11023	Total			\$ 533		\$ 533	\$ 481	\$ 52	10%	
			1	Total	Cost Per	Cost Per	Cost Per		New Lab	Old Lab		Percentage	Reason for
Course	Course Description	Type	Acct #	Description	Year	Course	Student	Comments / Vendor Item Purchased From	Fee	Fee	Fee	of Change	Change
	Specialty Instructor	Student Travel		2 Boat Trips \$70 each				Southpoint, Captain's Corner, Looe Key	1		100	or onunge	Ollarige
PEN2134	Training	Travel	60507	2 20at 111ps \$10 0ao11	\$ -	\$ 16		All Dive Courses					
0	Offered Per Year	Shipping	61000		\$ -	\$ 20		All Dive Courses				Ų	
7	No. Per Course	Maint Equipment	62502		\$ -	\$ 16		All Dive Courses					
		Supplies	65501	General dive equipment, Regs and BCDs, safety		\$ 53		All Dive Courses				Ų	
		Maint Materials	66001	equipment, wetsuits, air cylinders, cylinder fills,	\$ -	\$ 199		All Dive Courses					no change
		Capital	70501	and aerators	\$ -	\$ 285	\$ 41	All Dive Courses					J
		Capital	70601		\$ -	\$ 7	\$ 1	All Dive Courses				Ų	
		Capital	71023		\$ -	\$ 123	\$ 18	All Dive Courses				Ų	
		Capital	70601		\$ -	\$ (733)	\$ (105)	Not offered in 3 years				Ų	
				Total	\$ -	\$ 966	\$ 138		\$ 138	\$ 138	\$ 0	0%	
					Cost Per	Cost Per	Cost Per		New Lab	Old Lab		Percentage	Reason for
Course	Course Description	Type	Acct #	Description	Year	Course	Student	Comments / Vendor Item Purchased From	Fee	Fee	Fee	of Change	Change
PEN2137C	Advanced Diving			General dive equipment, Regs and BCDs, safety									
FEINZ 137 C	Theory & Practice	Travel	60507	equipment, wetsuits, air cylinders, cylinder fills,	\$ 109	\$ 27		All Dive Courses				Ų	
		Shipping	61000	and aerators	Ψ .00	\$ 34		All Dive Courses				Ų	
4	Offered Per Year	Maint Equipment	62502		\$ 111			All Dive Courses				Ų	
12	No. Per Course	Supplies	65501		\$ 361			All Dive Courses]		
		Maint Materials	66001		\$ 1,365			All Dive Courses			1	Ų	
		Capital	70501		\$ 1,954			All Dive Courses			1	Ų	Increased.
		Capital	70601		\$ 51	\$ 13		All Dive Courses			1	Ų	certification fee,
		Capital	71023		\$ 846	\$ 211		All Dive Courses				Ų	pool, technician,
		Rentals		FKCC II - 2 Trips @ \$948 per trip	Ψ,, υ	\$ 1,896		Vessel Rental Rate					and manual cost
		PT Employee		Technical Advisor, Diving		\$ 999		45 hrs/ \$19.13 per hr + benefits			4		
		Other Services		PIC Online - Diver Certification Form (1)	Ψ 1,110	\$ 360		PADI - 10020			4	Ų	
		Transfer		Pool Use	\$ 960			CFK Pool			4	Ų	
		Liability	63503	Student Insurance		\$ 59		Liability Insurance for dive students			1	Ų	
		Capital	70601	Tatal	\$ (1,440)	\$ (360)	\$ (30) \$ 369	Adjustment	.	6 000	. 74	240/	
			1	Total	\$ 32,700 Cost Per	\$ 4,428 Cost Per	Cost Per		\$ 369 New Lab	\$ 298 Old Lab	\$ 71 Change in	21%	Reason for
Course	Course Description	Type	Acct #	Description	Year	Cost Per	Student	Comments / Vendor Item Purchased From	Fee	Fee	Fee	Percentage of Change	Change
	Scuba Instructor	Travel	60507	Description	\$ 16			All Dive Courses	ree	ree	ree	of Change	Change
PEQ1136C	Training	Shipping	61000		\$ 20			All Dive Courses	 		1	Į.	
	rraining	Maint Equipment	62502		\$ 16			All Dive Courses			1	Į.	
1	Offered Per Year	Supplies	65501	General dive equipment, Regs and BCDs, safety	\$ 53			All Dive Courses	 		1	Į.	
7	No. Per Course	Maint Materials	66001	equipment, wetsuits, air cylinders, cylinder fills,		\$ 199		All Dive Courses			1	Į.	
•		Capital	70501	and aerators	\$ 285			All Dive Courses	†		1	Į.	Increased.
		Capital	70601		\$ 7			All Dive Courses	i		1	Į.	certification fee,
		Capital	71023		\$ 123			All Dive Courses	i		1	Į.	pool, technician,
		- 1						Containly Common Courter aint Divers	İ		1	Į.	and manual cost
		Rentals	63005		\$ 490	\$ 490	\$ 70				1	Į.	
<u> </u>		Transfer		Pool Use	7	\$ 560		CFK Pool 4 times			1	Į.	
		PT Employee	57000		\$ 888	\$ 888		40 hrs/ \$19.13 per hr + benefits			1	Į.	
				Total	\$ 2,657				\$ 380			10%	
					Cost Per	Cost Per	Cost Per		New Lab	Old Lab		•	Reason for
		Type	Acct #	Description	Year	Course	Student	Comments / Vendor Item Purchased From	Fee	Fee	Fee	of Change	Change
Course	Course Description				\$ 32	\$ 16	s 2	All Dive Courses	Ì	ı	1		
		Travel	60507								4	1	
Course PEQ1137C	Divemaster	Shipping	61000		\$ 40	\$ 20	\$ 3	All Dive Courses			1	İ	
PEQ1137C	Divemaster	Shipping Maint Equipment	61000 62502	General dive equipment. Regs and BCDs. safety	\$ 40 \$ 32	\$ 20 \$ 16	\$ 3 \$ 2	All Dive Courses					
		Shipping	61000	General dive equipment, Regs and BCDs, safety equipment, wetsuits, air cylinders, cylinder fills,	\$ 40	\$ 20 \$ 16 \$ 53	\$ 3 \$ 2 \$ 8]		

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Course	Course Description	Туре	Acct #	Description	Cost Per Year	Cost Per Course	Cost Per Student	Comments / Vendor Item Purchased From	New Lab Fee	Old Lab Fee	Change in Fee	Percentage of Change	Reason for Change
Course	Course Description	Capital	70501	and actacors	\$ 570			All Dive Courses	1 66	1 00	1 66	or onange	Added Illissing
		Capital	70601		\$ 15			All Dive Courses					boat trip and
		Capital	71023		\$ 247			All Dive Courses					increased pool use
		Rental			\$ 3,792	\$ 1,896	\$ 271				1		and technician fee.
		Transfer			\$ 1,120	\$ 560	\$ 80	CFK Pool 4 times			1		
		PT Employee	57000	Lab Tech Advisor	\$ 1,776	\$ 888	\$ 127	40 hrs/ \$19.13 per hr + benefits			1		
				Total		\$ 4,063	\$ 580		\$ 580		\$ 72	13%	
			·		Cost Per	Cost Per	Cost Per	•	New Lab	Old Lab	Change in	Percentage	Reason for
Course	Course Description	Type	Acct #	Description	Year	Course	Student	Comments / Vendor Item Purchased From	Fee	Fee	Fee	of Change	Change
PEQ2133	IDC Staff Instructor	Travel	60507		\$ 16			All Dive Courses			1		
	ID O Clair Inca dolor	Shipping	61000		\$ 20			All Dive Courses					
		Maint Equipment	62502	General dive equipment, Regs and BCDs, safety	\$ 16			All Dive Courses					
1	Offered Per Year	Supplies	65501	equipment, wetsuits, air cylinders, cylinder fills,	\$ 53		7 -	All Dive Courses					
7	No. Per Course	Maint Materials	66001	and agrators	\$ 199			All Dive Courses					
		Capital	70501		\$ 285			All Dive Courses					no change
		Capital	70601		Ŧ :			All Dive Courses					ŭ
		Capital	71023		\$ 123			All Dive Courses					
		Student Travel	63005		\$ 490		\$ 70						
		Transfer	70601		\$ 700 \$ (411)	\$ 700		CFK Pool 5 times					
			70601		\$ (411) \$ 1,498		\$ (59) \$ 214	Not offered in 3 years	\$ 214	\$ 214	s 0	00/	
	L	L		i otai	Cost Per	Cost Per	Cost Per		New Lab	Old Lab	Change in	0% Percentage	Reason for
Course	Course Description	Туре	Acct #	Description	Year	Course	Student	Comments / Vendor Item Purchased From	Fee	Fee	Fee	of Change	Change
PGY1245C	Underwater												
1 0112430	Photography	Travel	60507		\$ 36	\$ 18		All Dive Courses					
		Shipping	61000		\$ 45	\$ 23		All Dive Courses					
2	Offered Per Year	Maint Equipment	62502	General dive equipment, Regs and BCDs, safety			•	All Dive Courses					
8	No. Per Course	Supplies	65501		\$ 120			All Dive Courses					
		Maint Materials	66001	and aerators	\$ 455	\$ 228		All Dive Courses					
		Capital	70501		\$ 651			All Dive Courses					
		Capital	70601		\$ 17			All Dive Courses					
		Capital	71023		\$ 282	\$ 141		All Dive Courses					Added missing
		Rentals			\$ 3,792			Vessel Rental Rate					computer lab use
		Transfer	69210 57000		\$ 320 \$ 1,332			CFK Pool 1 time					and increase in
		PT Employee Supplies			\$ 1,332 \$ 588	\$ 666 \$ 294	\$ 83 \$ 37	30 hrs/ \$19.13 per hr + benefits					pool use and technician fee.
		Capital	70501		\$ 522			AMAZON, B&H Photo, Sea Life					technician lee.
		Maint	66001		•		\$ 33 \$ 4						
		Service		-	\$ 480		Ψ .	PADI - 10020					
		Capital			\$ 1,424			Priority in Capital Transfer					
		Capital	71011	or it computer cas	Ψ 1,727	Ψ /12	ψ 00	\$1899.96 / 3 years split with three sections of					
		Software	65703	Adobe Lightroom	\$ 212	\$ 424	s 53	photo classes.					
		Continuino	70601		\$ (800)	\$ (400)		Adjustment					
					\$ 9,577		\$ 638		\$ 638	\$ 532	\$ 106	18%	
					Cost Per	Cost Per	Cost Per	•	New Lab	Old Lab	Change in	Percentage	Reason for
Course	Course Description	Type	Acct #	Description	Year	Course	Student	Comments / Vendor Item Purchased From	Fee	Fee	Fee	of Change	Change
PGY2247C	Adv Underwater			·									
PG 1224/C	Photography	Travel	60507		\$ 16	\$ 16	\$ 2	All Dive Courses	<u></u>]		
		Shipping	61000		\$ 20			All Dive Courses]		
		Maint Equipment	62502	General dive equipment, Regs and BCDs, safety	\$ 16	\$ 16	\$ 2	All Dive Courses]		
					\$ 53		\$ 8	All Dive Courses]		
1	Offered Per Year	Supplies	65501	equipment, wetsuits, air cylinders, cylinder fills,									
1 7	Offered Per Year No. Per Course	Maint Materials	66001		\$ 199			All Dive Courses					
		Maint Materials Capital			\$ 199 \$ 285		\$ 41	All Dive Courses					
		Maint Materials	66001 70501 70601	and aerators	\$ 285 \$ 7	\$ 285 \$ 7	\$ 41						Added missing
		Maint Materials Capital Capital Capital	66001 70501 70601 71023	and aerators	\$ 285 \$ 7 \$ 123	\$ 285 \$ 7 \$ 123	\$ 41 \$ 1 \$ 18	All Dive Courses					Added missing
		Maint Materials Capital Capital Capital Capital Supplies	66001 70501 70601 71023 65501	and aerators Camera Supplies	\$ 285 \$ 7 \$ 123 \$ 257	\$ 285 \$ 7 \$ 123 \$ 257	\$ 41 \$ 1 \$ 18 \$ 37	All Dive Courses All Dive Courses All Dive Courses All Dive Courses					computer lab use
		Maint Materials Capital Capital Capital Capital Supplies Capital	66001 70501 70601 71023 65501 70501	and aerators Camera Supplies Camera Equipment Replacements	\$ 285 \$ 7 \$ 123 \$ 257 \$ 228	\$ 285 \$ 7 \$ 123 \$ 257 \$ 228	\$ 41 \$ 1 \$ 18 \$ 37 \$ 33	All Dive Courses All Dive Courses All Dive Courses All Dive Courses AMAZON, B&H Photo, Sea Life					computer lab use and increase in
		Maint Materials Capital Capital Capital Capital Supplies Capital Maint	66001 70501 70601 71023 65501 70501 66001	and aerators Camera Supplies Camera Equipment Replacements Camera Maintenance	\$ 285 \$ 7 \$ 123 \$ 257 \$ 228 \$ 27	\$ 285 \$ 7 \$ 123 \$ 257 \$ 228 \$ 27	\$ 41 \$ 1 \$ 18 \$ 37 \$ 33 \$ 4	All Dive Courses All Dive Courses All Dive Courses All Dive Courses AMAZON, B&H Photo, Sea Life					computer lab use and increase in pool use and
		Maint Materials Capital Capital Capital Capital Supplies Capital	66001 70501 70601 71023 65501 70501 66001 63005	and aerators Camera Supplies Camera Equipment Replacements Camera Maintenance FKCC II - 2 Trips @ \$948 per trip	\$ 285 \$ 7 \$ 123 \$ 257 \$ 228 \$ 27	\$ 285 \$ 7 \$ 123 \$ 257 \$ 228 \$ 27 \$ 1,896	\$ 41 \$ 1 \$ 18 \$ 37 \$ 33 \$ 4 \$ 271	All Dive Courses All Dive Courses All Dive Courses All Dive Courses AMAZON, B&H Photo, Sea Life					computer lab use and increase in

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					Cost Per	Cost Per	Cost Per		New Lab	Old Lab	Change in	Percentage	Reason for
Course	Course Description	Type	Acct #	Description	Year	Course	Student	Comments / Vendor Item Purchased From	Fee	Fee	Fee	of Change	Change
		PT Employee		Technical Advisor, Diving	\$ 574			30 hrs/ \$19.13 per hr +benefits					
		Capital	71011	CFK Computer Lab	\$ 623	\$ 623	\$ 89	Priority in Capital Transfer					
								\$1899.96 / 3 years split with three sections of					
		Software		Adobe Lightroom	\$ 212	\$ 242		photo classes.					
			70601		\$ (350)	\$ (350)		Adjustment					
				Total	\$ 4,853	\$ 4,884	\$ 618		\$ 618	\$ 505	\$ 113	20%	
oer Keys Cen	iter				Cost Per	Cost Per	Cost Per		Nam Lab	O	Channa in	Danasatana	Reason for
Cauraa	Cauras Description	Time	A a a t #	Description	Year	Cost Per	Student	Comments / Vander Item Burchased From		Current		Percentage	
Course EMS2081C	Scuba Rescue &	Other services	Acct # 64501	Description PIC Online - Diver Certification (1)	\$ 210			Comments / Vendor Item Purchased From PADI - 10020	Fee	Lab Fee	Fee	of Change	Change
UKC	Scupa Rescue &	Rental	63001	Pool fee	\$ 70	\$ 70		1 rental per course @ \$10 each	-				i i
UNC		Rental	63001	Lagoon fee	\$ 840	\$ 840		3 rentals per course @ \$40 each	+				i i
1	Offered Per Year	Personnel	63005	Charter boat fee	\$ 980			2 charters per course @ \$70 each	+				
7	No. Per Course	Personnel	57000	Technical Advisor, Diving	\$ 882			45 hours/\$19.53 per hr + benefits	+				
	No. Fel Course	Supplies	65501	Booklets and kits	\$ 38			First Aid Class tab	+				no change
	+	Materials	66001	Disposable first aid supplies	\$ 30			First Aid Class tab	1				
	+	Capital	70501	AED, Manikin, and Tank replacements	\$ 52			First Aid Class tab	1				
	+	Oupital	70601	ALD, Mankin, and Tank replacements	\$ (40)		•	Pending 3 year average	1				
			7 000 1 X	Total	\$ 3.034				\$ 433	\$ 433	\$ 0	0%	
		ļ		1 Ottal	Cost Per	Cost Per	Cost Per		New Lab	Current	Change in	Percentage	Reason for
Course	Course Description	Tyne	Acct #	Description	Year	Course	Student	Comments / Vendor Item Purchased From		Lab Fee	Fee	of Change	Change
EOC2713C	Breathing Gases and		64501	PIC Online - Diver Certification (1)	\$ 210			PADI - 10020	1	_ub : 30	100	J. Glidlige	Onlange
UKC	D. Cathing Guoco and	Rental	63001	Pool fee	\$ 70			1 rental per course @ \$10 each	7				
0.10		Rental	63001	Lagoon fee	\$ 840	\$ 840		3 rentals per course @ \$40 each	1				
		Rental	63005	Charter boat fee	\$ 490	\$ 490		2 charters per course @ \$70 each	1				
1	Offered Per Year	Personnel	57000	Technical Advisor, Diving	\$ 861			45 hours/\$19.13 per hr + benefits	1				no change
7	No. Per Course	Service	64501	Admission fee		\$ 84		History of Diving Museum	+				no onunge
,	140.1 Cr Oddroc	Liability	63503	Student Insuranace	\$ 35			Liability insurance for dive students	+				
		Liability	70601	Stadont modrando	\$ (77)			Pending 3 year average	+				
			X	Total	\$ 2,513		\$ 362		\$ 362	\$ 362	s -	0%	
					Cost Per	Cost Per	Cost Per		New Lab	Current	Change in	Percentage	Reason for
Course	Course Description	Туре	Acct #	Description	Year	Course	Student	Comments / Vendor Item Purchased From	Fee	Lab Fee	Fee	of Change	Change
	Basic Research	Rental	63001	Pool fee				1 rental per course @ \$10 each					
ISC2132	Diving				\$ 70	\$ 70	\$ 10						
UKC	Ť	Rental	63001	Lagoon fee	\$ 1,680	\$ 1,680	\$ 240	6 rentals per course @ \$40 each	1				
0.10		Rental	63005	Charter boat fee	\$ 2,450	\$ 2,450		5 charters per course @ \$70 each	1				
1	Offered Per Year	Personnel	57000	Technical Advisor, Diving	\$ 1.148			60 hours/\$19.13 per hr + benefits	1				no change
7	No. Per Course	Service	64501	AAUS Application Fee	\$ 245	\$ 245		American Academy of Underwater Sciences	1				
•	110.1 01 000100	Liability	63503	Student Insuranace	\$ 35			Liability insurance for dive students	1				
			70601		\$ (49)			Pending 3 year average	1				
				Total			\$ 797		\$ 797	\$ 797	s -	0%	
	1				Cost Per	Cost Per	Cost Per	•	New Lab	Current	Change in	Percentage	Reason for
	Course Description								_	Lab Fee	Fee	of Change	Change
Course	Course Description	Type	Acct #	Description	Year	Course	Student	Comments / Vendor Item Purchased From	Fee	Lab ree	1		
	Scuba Maintenance &	Type	Acct #	Description O-rings, silicone, VIP stickers, cleaning materials,	Year	Course	Student	Comments / Vendor Item Purchased From	Fee	Lab ree			
Course PEN1141		Type Equipment	Acct # 65501		Year \$ 140	\$ 140		Comments / Vendor Item Purchased From Oceanic, Trident, ACE	Fee	Lab ree			M
	Scuba Maintenance &			O-rings, silicone, VIP stickers, cleaning materials,		\$ 140	\$ 20		Fee	Lab ree			
PEN1141	Scuba Maintenance &	Equipment	65501	O-rings, silicone, VIP stickers, cleaning materials, glue, hardware vise	\$ 140	\$ 140	\$ 20	Oceanic, Trident, ACE	Fee	Lab Fee			
PEN1141 UKC	Scuba Maintenance & Repair	Equipment	65501	O-rings, silicone, VIP stickers, cleaning materials, glue, hardware vise	\$ 140 \$ 2,352 \$ 2,492	\$ 140 \$ 2,352 \$ 2,492	\$ 20 \$ 336 \$ 356	Oceanic, Trident, ACE Mares Instructor	Fee \$ 356			105%	
PEN1141 UKC 1	Scuba Maintenance & Repair Offered Per Year	Equipment	65501	O-rings, silicone, VIP stickers, cleaning materials, glue, hardware vise Mares Repair Tech Factory sponsored training	\$ 140 \$ 2,352	\$ 140 \$ 2,352	\$ 20 \$ 336	Oceanic, Trident, ACE Mares Instructor			\$ 182 Change in	105% Percentage	fee has increas
PEN1141 UKC 1	Scuba Maintenance & Repair Offered Per Year	Equipment Service	65501	O-rings, silicone, VIP stickers, cleaning materials, glue, hardware vise Mares Repair Tech Factory sponsored training	\$ 140 \$ 2,352 \$ 2,492	\$ 140 \$ 2,352 \$ 2,492	\$ 20 \$ 336 \$ 356	Oceanic, Trident, ACE Mares Instructor	\$ 356 New Lab	\$ 174			fee has increas
PEN1141 UKC 1 7 Course	Scuba Maintenance & Repair Offered Per Year No. Per Course	Equipment Service	65501 64500	O-rings, silicone, VIP stickers, cleaning materials, glue, hardware vise Mares Repair Tech Factory sponsored training Total	\$ 140 \$ 2,352 \$ 2,492 Cost Per	\$ 140 \$ 2,352 \$ 2,492 Cost Per	\$ 20 \$ 336 \$ 356 Cost Per Student	Oceanic, Trident, ACE Mares Instructor Comments / Vendor Item Purchased From	\$ 356 New Lab	\$ 174 Current	Change in	Percentage	fee has increas
PEN1141 UKC 1 7 Course PEN2110	Scuba Maintenance & Repair Offered Per Year No. Per Course Course Description	Equipment Service Acct # Service	65501 64500 Type 64501	O-rings, silicone, VIP stickers, cleaning materials, glue, hardware vise Mares Repair Tech Factory sponsored training Total	\$ 140 \$ 2,352 \$ 2,492 Cost Per Year \$ 420	\$ 140 \$ 2,352 \$ 2,492 Cost Per Course \$ 420	\$ 20 \$ 336 \$ 356 Cost Per Student \$ 60	Oceanic, Trident, ACE Mares Instructor Comments / Vendor Item Purchased From PADI - 10020 x 2	\$ 356 New Lab	\$ 174 Current	Change in	Percentage	fee has increas
PEN1141 UKC 1 7 Course	Scuba Maintenance & Repair Offered Per Year No. Per Course Course Description Specialty Diver	Equipment Service Acct #	65501 64500 Type	O-rings, silicone, VIP stickers, cleaning materials, glue, hardware vise Mares Repair Tech Factory sponsored training Total Description	\$ 140 \$ 2,352 \$ 2,492 Cost Per Year	\$ 140 \$ 2,352 \$ 2,492 Cost Per Course \$ 420	\$ 20 \$ 336 \$ 356 Cost Per Student \$ 60	Oceanic, Trident, ACE Mares Instructor Comments / Vendor Item Purchased From	\$ 356 New Lab	\$ 174 Current	Change in	Percentage	fee has increas
PEN1141 UKC 1 7 Course PEN2110	Scuba Maintenance & Repair Offered Per Year No. Per Course Course Description Specialty Diver	Equipment Service Acct # Service	65501 64500 Type 64501	O-rings, silicone, VIP stickers, cleaning materials, glue, hardware vise Mares Repair Tech Factory sponsored training Total Description PIC Online - Diver Certification (2)	\$ 140 \$ 2,352 \$ 2,492 Cost Per Year \$ 420	\$ 140 \$ 2,352 \$ 2,492 Cost Per Course \$ 420	\$ 20 \$ 336 \$ 356 Cost Per Student \$ 60 \$ 10	Oceanic, Trident, ACE Mares Instructor Comments / Vendor Item Purchased From PADI - 10020 x 2	\$ 356 New Lab	\$ 174 Current	Change in	Percentage	fee has increas
PEN1141 UKC 1 7 Course PEN2110	Scuba Maintenance & Repair Offered Per Year No. Per Course Course Description Specialty Diver	Equipment Service Acct # Service Rental	65501 64500 Type 64501 63001	O-rings, silicone, VIP stickers, cleaning materials, glue, hardware vise Mares Repair Tech Factory sponsored training Total Description PIC Online - Diver Certification (2) Pool fee	\$ 140 \$ 2,352 \$ 2,492 Cost Per Year \$ 420 \$ 70	\$ 140 \$ 2,352 \$ 2,492 Cost Per Course \$ 420 \$ 70 \$ 560	\$ 20 \$ 336 \$ 356 Cost Per Student \$ 60 \$ 10	Oceanic, Trident, ACE Mares Instructor Comments / Vendor Item Purchased From PADI - 10020 x 2 1 rental per course @ \$10 each	\$ 356 New Lab	\$ 174 Current	Change in	Percentage	fee has increas
PEN1141 UKC 1 7 Course PEN2110 UKC	Scuba Maintenance & Repair Offered Per Year No. Per Course Course Description Specialty Diver Training	Equipment Service Acct # Service Rental Rental	65501 64500 Type 64501 63001	O-rings, silicone, VIP stickers, cleaning materials, glue, hardware vise Mares Repair Tech Factory sponsored training Total Description PIC Online - Diver Certification (2) Pool fee Lagoon fee	\$ 140 \$ 2,352 \$ 2,492 Cost Per Year \$ 420 \$ 70 \$ 560	\$ 140 \$ 2,352 \$ 2,492 Cost Per Course \$ 420 \$ 70 \$ 560 \$ 980	\$ 20 \$ 336 \$ 356 Cost Per Student \$ 60 \$ 10 \$ 80 \$ 140	Oceanic, Trident, ACE Mares Instructor Comments / Vendor Item Purchased From PADI - 10020 x 2 1 rental per course @ \$10 each 2 rentals per course @ \$40 per person	\$ 356 New Lab	\$ 174 Current	Change in	Percentage	fee has increas Reason for Change
PEN1141 UKC 1 7 Course PEN2110 UKC	Scuba Maintenance & Repair Offered Per Year No. Per Course Course Description Specialty Diver Training Offered Per Year	Equipment Service Acct # Service Rental Rental Rental	65501 64500 Type 64501 63001 63001 63005	O-rings, silicone, VIP stickers, cleaning materials, glue, hardware vise Mares Repair Tech Factory sponsored training Total Description PIC Online - Diver Certification (2) Pool fee Lagoon fee Charter boat fee	\$ 140 \$ 2,352 \$ 2,492 Cost Per Year \$ 420 \$ 70 \$ 560 \$ 980	\$ 140 \$ 2,352 \$ 2,492 Cost Per Course \$ 420 \$ 70 \$ 560 \$ 980	\$ 20 \$ 336 \$ 356 Cost Per Student \$ 60 \$ 10 \$ 80 \$ 140	Comments / Vendor Item Purchased From PADI - 10020 x 2 1 rental per course @ \$10 each 2 rentals per course @ \$40 per person 2 charters per course @ \$70 each 45 hours\\$19.51 per hr + benefits	\$ 356 New Lab	\$ 174 Current	Change in	Percentage	fee has increas Reason for Change
PEN1141 UKC 1 7 Course PEN2110 UKC	Scuba Maintenance & Repair Offered Per Year No. Per Course Course Description Specialty Diver Training Offered Per Year	Equipment Service Acct # Service Rental Rental Rental Personnel	65501 64500 Type 64501 63001 63001 63005 57000	O-rings, silicone, VIP stickers, cleaning materials, glue, hardware vise Mares Repair Tech Factory sponsored training Total Description PIC Online - Diver Certification (2) Pool fee Lagoon fee Charter boat fee Technical Advisor, Diving	\$ 140 \$ 2,352 \$ 2,492 Cost Per Year \$ 420 \$ 70 \$ 560 \$ 980 \$ 879	\$ 140 \$ 2,352 \$ 2,492 Cost Per Course \$ 420 \$ 70 \$ 560 \$ 980 \$ 879 \$ 154	\$ 20 \$ 336 \$ 356 Cost Per Student \$ 60 \$ 10 \$ 80 \$ 140 \$ 125 \$ 51	Comments / Vendor Item Purchased From PADI - 10020 x 2 1 rental per course @ \$10 each 2 rentals per course @ \$40 per person 2 charters per course @ \$70 each 45 hours\\$19.51 per hr + benefits	\$ 356 New Lab	\$ 174 Current	Change in	Percentage	fee has increas Reason for Change
PEN1141 UKC 1 7 Course PEN2110 UKC	Scuba Maintenance & Repair Offered Per Year No. Per Course Course Description Specialty Diver Training Offered Per Year	Equipment Service Acct # Service Rental Rental Rental Personnel	65501 64500 Type 64501 63001 63001 63005 57000 65501	O-rings, silicone, VIP stickers, cleaning materials, glue, hardware vise Mares Repair Tech Factory sponsored training Total Description PIC Online - Diver Certification (2) Pool fee Lagoon fee Charter boat fee Technical Advisor, Diving	\$ 140 \$ 2,352 \$ 2,492 Cost Per Year \$ 420 \$ 70 \$ 560 \$ 980 \$ 879 \$ 154 \$ (77)	\$ 140 \$ 2,352 \$ 2,492 Cost Per Course \$ 420 \$ 70 \$ 560 \$ 980 \$ 879 \$ 154 \$ (77)	\$ 20 \$ 336 \$ 356 Cost Per Student \$ 60 \$ 10 \$ 80 \$ 140 \$ 125 \$ 51	Oceanic, Trident, ACE Mares Instructor Comments / Vendor Item Purchased From PADI - 10020 x 2 1 rental per course @ \$10 each 2 rentals per course @ \$40 per person 2 charters per course @ \$70 each 45 hours/\$19.51 per hr + benefits Pending 3 year average	\$ 356 New Lab	\$ 174 Current Lab Fee	Change in	Percentage	
PEN1141 UKC 1 7 Course PEN2110 UKC	Scuba Maintenance & Repair Offered Per Year No. Per Course Course Description Specialty Diver Training Offered Per Year	Equipment Service Acct # Service Rental Rental Rental Personnel	65501 64500 Type 64501 63001 63001 63005 57000 65501	O-rings, silicone, VIP stickers, cleaning materials, glue, hardware vise Mares Repair Tech Factory sponsored training Total Description PIC Online - Diver Certification (2) Pool fee Lagoon fee Charter boat fee Technical Advisor, Diving Specialty Diver Manual (2)	\$ 140 \$ 2,352 \$ 2,492 Cost Per Year \$ 420 \$ 70 \$ 560 \$ 980 \$ 879 \$ 154 \$ (77)	\$ 140 \$ 2,352 \$ 2,492 Cost Per Course \$ 420 \$ 70 \$ 560 \$ 980 \$ 879 \$ 154 \$ (77)	\$ 20 \$ 336 \$ 356 Cost Per Student \$ 60 \$ 10 \$ 80 \$ 140 \$ 125 \$ 51 \$ (11)	Oceanic, Trident, ACE Mares Instructor Comments / Vendor Item Purchased From PADI - 10020 x 2 1 rental per course @ \$10 each 2 rentals per course @ \$40 per person 2 charters per course @ \$70 each 45 hours/\$19.51 per hr + benefits Pending 3 year average	\$ 356 New Lab Fee	\$ 174 Current Lab Fee	Change in Fee	Percentage of Change	fee has increas Reason for Change

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					C	ost Per	Cost P	er	Cost Per		New Lab	Old Lab	Change in	Percentage	Reason for
Course	Course Description	Type	Acct #	Description		Year	Course	•	Student	Comments / Vendor Item Purchased From	Fee	Fee	Fee	of Change	Change
PEQ1136C	Scuba Instructor	Rental	63001	Pool fee	\$	70	\$	70	\$ 10	1 rental per course @ \$10 each					
UKC		Rental	63001	Lagoon fee	\$	560	\$	560	\$ 80	2 rentals per course @ \$40 each					
1	Offered Per Year	Rental	63005	Charter boat fee	\$	980	\$	980	\$ 140	2 charters per course @ \$70 each					
7	No. Per Course	Personnel	57000	Technical Advisor, Diving	\$	784	\$	784	\$ 112	40 hours/\$19.51 per hr + benefits					no change
			70601	-	\$	(98)	\$	(98)	\$ (14)	Pending 3 year average					
				Total	\$	2,296	\$ 2,	296	\$ 328	increase	\$ 328	\$ 328	\$ -	0%	
					C	ost Per	Cost P	er	Cost Per		New Lab	Current	Change in	Percentage	Reason for
Course	Course Description	Acct #	Type	Description		Year	Course	•	Student	Comments / Vendor Item Purchased From	Fee	Lab Fee	Fee	of Change	Change
PEQ1137C	Divemaster	Rental	63001	Pool fee	\$	70	\$	70	\$ 10	1 rental per course @ \$10 each					
UKC		Rental	63001	Lagoon fee	\$	840	\$	340	\$ 120	3 rentals per course @ \$40 each					
1	Offered Per Year	Rental	63005	Charter boat fee	\$	980	\$	980	\$ 140	2 charters per course @ \$70 each					
7	No. Per Course	Personnel	57000	Technical Advisor, Diving	\$	784	\$	784	\$ 112	40 hours/\$19.51 per hr + benefits					no change
			70601	-	\$	(98)	\$	(98)	\$ (14)	Pending 3 year average					
				Total	\$	2,576	\$ 2,	576	\$ 368		\$ 368	\$ 368	\$ -	0%	
					C	ost Per	Cost P	er	Cost Per		New Lab	Current	Change in	Percentage	Reason for
Course	Course Description	Acct #	Type	Description		Year	Course	•	Student	Comments / Vendor Item Purchased From	Fee	Lab Fee	Fee	of Change	Change
PGY1245C	Underwater Photography	Rental	63001	Pool fee	\$	70	\$	70	\$ 10	1 rental per course @ \$10 each					
UKC		Rental	63001	Lagoon fee	\$	1,120	\$ 1,	120	\$ 160	4 rentals per course @ \$40 each					
		Rental	63005	Charter boat fee	\$	980	\$	980	\$ 140	2 charters per course @ \$70 each					
1	Offered Per Year	Personnel	57000	Technical Advisor, Diving	\$	784	\$	784	\$ 112	40 hours/\$19.53 per hr + benefits					
7	No. Per Course	Service	64501	PIC Online - Diver Certification Form	\$	189	\$	189	\$ 27	PADI - 10020					
		Software	65703	Adobe Lightroom	\$	633	\$	333	\$ 90	\$1899.96 / 3 years					no change
		Equipment	65501	Camera Supplies	\$	257	\$	257	\$ 37	Camera tab					
		Capital	70501	Camera Equipment Replacements	\$	228	\$	228	\$ 33	Camera tab					
		Maint	66001	Camera Maintenance	\$	27	\$	27	\$ 4	Camera tab					
			70601		\$	(222)	\$ (222)	\$ (32)	Pending 3 year average					
				Total	\$	4,067	\$ 4,	067	\$ 581	i i	\$ 581	\$ 581	\$ 0	0%	
					C	ost Per	Cost P	er	Cost Per		New Lab	Current	Change in	Percentage	Reason for
Course	Course Description	Acct #	Type	Description		Year	Course	•	Student	Comments / Vendor Item Purchased From	Fee	Lab Fee	Fee	of Change	Change
	Adcanced Diving														
PEN2137C	Theory & Practice	Rentals - Equipment	63002	BCDs westvite regulators topks		1,050	\$ 1.	050	¢ 150	6 rentals per course @ \$25 each					
UKC	Theory & Practice	Rentals - Equipment	63002	BCDs, westuits, regulators, tanks Pool fee	\$	210		210		1 rental per course @ \$25 each					
UKC		Rentals - Facilities	63001		\$	560		560		3 rentals per course @ \$40 each					
4	0" 15 1/			Lagoon fee	\$										
1	Offered Per Year	Rentals - Other	63005	Charter boat fee	\$	483		183		2 charters per course @ \$69 each					no change
7	Estimated No. of Stude		57000	Technical Advisor, Diving	\$	848		348		45 hours/\$17.50 per hr + benefits					
		Other services	64501	PIC online - diver certification form	\$	168		168		PADI - 10020					
		Liability	63503	Student insurance	\$	79		79		Liability insurance for dive students					
	l		70601	7.4.1	\$	(1,309)		309)		Pending 3 year average					
			Х	Total	\$	2,089	\$ 2,	089	\$ 298		\$ 298	298	\$0	0%	

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