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
EMS1344C	Aquatic First Aid/CPR/O2	Supplies	65501	EFR Training Bandage Pack	\$ 204	\$ 68	\$ 4	PADI 67055					
	Ald/CPR/UZ	Supplies	03301	Li it training bandage rack	\$ 204	\$ 66	<b>D</b> 4	FADI 07033					
		Supplies		Primary and Secondary Care Participant Manual	\$ 1,530	\$ 510	\$ 30	PADI 70370					
3	Offered Per Year	Supplies		Diver's Alert Network DEMP Slates	\$ 2,499	\$ 833		Diver's Alert Network 390-0070					
17	No. Per Course	Postage	61000	Shipping for materials	\$ 225	\$ 75	\$ 4	Shipping expenses for materials					
		PT Employee	F7000	Technical Advisor, Diving	\$ 1,332	\$ 444	\$ 26	20 hours / 19.13 per hour w/ benefits per course					no change
		Service		EFR Course Completion Authorization form	\$ 732	\$ 244		Emergency First Response - 10246					no change
		Service	64501	DAN DEMP Processing fee	\$ 612	\$ 204		Diver's Alert Network					
		Supplies	65501	Student equipment depreciation (O2 kits, AED,	\$ 275	\$ 92		First Aid Class tab					
		Maint. Materials	66001		\$ 21	\$ 7		First Aid Class tab					
		Capital	70501	DAN, PADI, Amazon	\$ 375	ψ :20		First Aid Class tab					
		Capital	70501		\$ (104)			Adjustment					
				Total	\$ 7,701		\$ 151 Cost Per		\$ 151 New Lab	\$ 151 Old Lab	\$ (0)	0%	D
Course	Course Description	Type	Acct#	Description	Cost Per Year	Cost Per Course	Student	Comments / Vendor Item Purchased From	Fee	Fee	Change in Fee	Percentage of Change	Reason for
Course		Service		PIC Online - Diver Certification (1)	\$ 464			PADI - 10020	ree	ree	ree	of Change	Change
EMS2081C	Scuba Rescue &	Transfer	69210	Pool Use - 1 trip	\$ 320	\$ 160		CFK Pool					
	Emergency Medicine	Rentals	63005		\$ 3,792	\$ 1,896		Per Vessel Rental Rate					
2	Offered Per Year	PT Employee	57000	Technical Advisor, Diving	\$ 1,998	\$ 999		19.13 per hour x 45 + benefits					
8	No. Per Course	Travel	60507		\$ 36			All Dive Courses					
		Shipping	61000	4	\$ 45			All Dive Courses					
		Maint Equipment	62502	General dive equipment, Regs and BCDs, safety	\$ 37	\$ 19		All Dive Courses					l
		Supplies	65501	equipment, wetsuits, air cylinders, cylinder fills,	\$ 120			All Dive Courses					Increased cost of
		Maint Materials Capital	66001 70501	and aerators	\$ 455 \$ 651			All Dive Courses All Dive Courses					pool use and technician.
		Capital	70601	-	\$ 17	\$ 8		All Dive Courses					teerincian.
		Capital	71023	1	\$ 282			All Dive Courses					
		Supplies		Student equipment depreciation (O2 kits, AED,	\$ 86			First Aid Class tab					
		Maint. Materials	66001	non-rebreather masks) from PADI, DAN, and	\$ 7	\$ 3	\$ 0	First Aid Class tab					
		Capital	70501	American Red Cross	\$ 118	\$ 59	\$ 7	First Aid Class tab					
				Total	\$ 8,429 Cost Per	\$ 4,214   Cost Per	\$ 527 Cost Per		\$ 527 New Lab			11% Percentage	L
Course	Course Description	Type	Acct #	Description	Year	Cost Per	Student	Comments / Vendor Item Purchased From	Fee	Fee	Fee	of Change	Reason for Change
	Dive Medicine	Supplies		EFR Training Bandage Pack (3 per student)	\$ 98	\$ 98			ree	ree	ree	or change	Change
EMS2082	Instructor	Supplies		Student equipment depreciation (O2 kits, AED,	\$ 38			First Aid Class tab					
1	Offered Per Year	Maint. Materials	66001	non-rebreather masks) from PADI, DAN, and	\$ 3			First Aid Class tab					
7	No. Per Course	Capital	70501	American Red Cross	\$ 52	\$ 52	\$ 7	First Aid Class tab					no change
			71023		\$ -	\$ -							
				Total	\$ 190				\$ 27			0%	
Course	Course Description	Type	Acct#	Description	Cost Per Year	Cost Per Course	Cost Per Student	Comments / Vendor Item Purchased From	New Lab Fee	Fee	Fee	Percentage of Change	Reason for
	Diving Medical	Educational Supplies		Manuals and training supplies	\$ 707	\$ 707	\$ 101	Comments / Vendor Item Furchased From	ree	ree	ree	or change	Change
EMS2325C	Technician	Educational Supplies		Medical Supplies	\$ 665	\$ 665	\$ 95						
		Zaacational Cappiloc		Facility charge (includes additional staff, facility	<b>\$</b>	ψ σσσ	Ψ 00						
1	Offered Per Year	Rentals	63001	use fee and overhead)	\$ 6,153	\$ 6,153	\$ 879	Aquarius Base					
7	No. Per Course	Service	64500	Board DMT exam and certification	\$ 875	\$ 875		NBDHMT					
		Travel	60507	General dive equipment, Regs and BCDs, safety				All Dive Courses					
		Shipping	61000		\$ 20			All Dive Courses					
	1	Maint Equipment	62502	and aerators	\$ 16			All Dive Courses All Dive Courses					no change
	-	Supplies Maint Materials	65501 66001	-	\$ 53 \$ 199			All Dive Courses			1		
		Capital	70501	1	\$ 199			All Dive Courses					
				1							1		
		Capital	70601		\$ 7	\$ 7	\$ 1	IAII Dive Courses					
		Capital Capital	70601 71023	+	\$ 7 \$ 123	\$ 7 \$ 123		All Dive Courses All Dive Courses					
						\$ 123	\$ 18						

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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
					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
EOC2710	Public Safety Diving	Supplies		Drysuits	\$ 1,100	7 .,	\$ 157						
	, ,	Equipment		Drysuits Maintenance Materials	\$ 482		\$ 69	High Tech Diving &Safety, Hunter, Viking					
4	0	Capital		Drysuits	\$ 417		\$ 60	All Dive Coverses					
7	Offered Per Year	Travel	60507	-	\$ 16 \$ 20	\$ 16		All Dive Courses All Dive Courses					
	No. Per Course	Shipping Maint Equipment	61000 62502	-	\$ 20 \$ 16	\$ 20 \$ 16		All Dive Courses					
			65501	General dive equipment, Regs and BCDs, safety	\$ 53	\$ 53	•	All Dive Courses					
		Supplies Maint Materials	66001	equipment, wetsuits, air cylinders, cylinder fills,	\$ 199			All Dive Courses					
		Capital	70501	and aerators	\$ 285	\$ 285		All Dive Courses					no change
		Capital	70601		\$ 7			All Dive Courses					no change
		Capital	71023		\$ 123	\$ 123		All Dive Courses					
		PT Employee	57000	Lab Tech Advisor	\$ 608		•	\$18.84 x 30 hours per course					
		Transfer	69210	Pool Use	\$ 140			CFK Pool 1 time					
		Service	64501	PIC Online - Diver Certification Form (1)	\$ 210			PADI - 10020					
	1	Rentals	63005	2 Boat Charter Rental \$70 each	\$ 980			Southpoint Divers, Captain's Corner					
		****	71023	, .	\$ (1,884)	\$ (1,884)	\$ (269)		İ				
				Total	\$ 2,772		\$ 396	j	\$ 396	\$ 396	\$ 0	0%	
					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
	Breathing Gases &	Travel	60507		\$ 25	\$ 25	\$ 2	All Dive Courses					
EOC2713C	Decompression	Shipping	61000	]	\$ 31	\$ 31		All Dive Courses					
LOC27 13C	Theory	Maint Equipment	62502	General dive equipment, Regs and BCDs, safety	\$ 25	\$ 25	\$ 2	All Dive Courses					
	,	Supplies	65501	equipment, wetsuits, air cylinders, cylinder fills,	\$ 83	\$ 83		All Dive Courses					
1		Maint Materials	66001	and aerators	\$ 313	\$ 313		All Dive Courses					
11	No. Per Course	Capital	70501	and acrators	\$ 448			All Dive Courses					
		Capital	70601		\$ 12	·_		All Dive Courses					Charter rate, pool
		Capital	71023		\$ 194	Ψ.		All Dive Courses					rate, admissions,
		Transfer	69210		\$ 220	\$ 220	•	CFK Pool one time					cert fees
		Rentals	63005	Boat Charter Rental in Key West \$70/student	\$ 770	7		Captain's Corner, Southpoint Divers					adjustments.
		Rentals	63005	= g- +: -:	\$ 770	\$ 770		Horizon Divers Key Largo					,
		PT Employee		Lab Tech Advisor	\$ 666	Ψ		30 hrs/ \$19.13 per hr +benefits					
		Service	64501	PIC Online - Diver Certification Form (2)	\$ 660	\$ 660		PADI - 10020 EANx and Blender cert					
		Service	64501	l .	\$ 132	7		History of Diving Museum					
		Fuel	64005 63503	Fuel for CFK van	\$ 40 \$ 54	\$ 40 \$ 54		Shell, 15mpg, 200 miles, \$3 per gallon					
		Liability	03503	Student Insuranace Total				Liability insurance for dive students	6 400	\$ 370	\$ 33	9%	
				Total	\$ 4,443 Cost Per	\$ 4,443 Cost Per	\$ 404 Cost Per		\$ 403 New Lab	9 370 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
	Recompression	Capital	71023	Description	\$ 1,088	\$ 1,088	\$ 109	Comments / Vendor Item / di chased i Tom	1 00	1 00	100	or onange	Change
EOC2714C	· ·	Maint, Materials	66001		\$ 875		\$ 87						Adjusted
1	Offered Per Year	Travel - non employee	60507	Low Pressure Air from Quincy Compressor	\$ 112	\$ 112	\$ 11	Breathing Air Concepts, Quincy, Trident, Divers		1			equipment cost
10	No. Per Course	Capital	70601		\$ 220	\$ 220	\$ 22	Supply, Connector Specialists					spread with other
.0	5. 554156	Capital	70501	1	\$ 8	\$ 8	\$ 1						courses.
		- 1		Total	\$ 2,302	7 -	\$ 230		\$ 230	\$ 263	\$ (33)	-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
ISC2132	Basic Research	Travel	60507	·	\$ 68	\$ 23	\$ 2						
1502132	Diving	Shipping	61000	1	\$ 85	\$ 28	\$ 3	All Dive Courses					
		Maint Equipment	62502	General dive equipment, Regs and BCDs, safety	\$ 69	\$ 23	\$ 2	All Dive Courses					
3	Offered Per Year	Supplies	65501	equipment, wetsuits, air cylinders, cylinder fills,	\$ 226	\$ 75		All Dive Courses					
10	No. Per Course	Maint Materials	66001	and aerators	\$ 853	7		All Dive Courses					
		Capital	70501	and aciators	\$ 1,221	\$ 407		All Dive Courses					
		Capital	70601		\$ 32	\$ 11		All Dive Courses					
		Capital	71023		\$ 529	\$ 176		All Dive Courses					Increased cost of
	1	Rentals	63005	FKCC II- 5 Trips @ \$948 per trip	\$ 14,220	\$ 4,740		Vessel Rental Rate					pool use and
													poo. 200 and
		PT Employee		Technical Advisor, Diving	\$ 3,993	\$ 1,331		60 hrs/ \$19.13 per hr +benefits					technician
		PT Employee Transfer Honoraria	69210	Pool Use Honoraria Fee	\$ 3,993 \$ 600 \$ 450	\$ 1,331 \$ 200 \$ 150	\$ 20	60 hrs/ \$19.13 per hr +benefits CFK Pool one time Mel Fischer Museum					technician.

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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	Stud		Comments / Vendor Item Purchased From	Fee	Fee	Fee	of Change	Change
									American Academy of Underwater Sciences					
		Service		AAUS Application Fee	\$ 1,000	\$ 333	3 \$		\$1000/year					
		Transportation	64005	Gas for CFK van	\$ 159	\$ 53	3 \$	5	15mpg, 200 miles, \$4 per gallon					
		Liability	63503	Student Insuranace	\$ 149	\$ 50	\$	5	Medical Insurance for dive students					
			70601				\$	(100)	Adjustment					
				Total	\$ 23,653	\$ 7,884	1 \$	685	,	\$ 685	\$ 592	\$ 93	15%	
		•			Cost Per	Cost Per	Cost	Per		New Lab	Old Lab	Change in	Percentage	Reason for
Course	Course Description	Type	Acct #	Description	Year	Course	Stud	lent	Comments / Vendor Item Purchased From	Fee	Fee	Fee	of Change	Change
	1	Travel	60507		\$ 95	\$ 32	\$	2	All Dive Courses					- inange
PEN1136C	Basic Scuba Diving	Shipping	61000	1	\$ 119		) \$		All Dive Courses					
		Maint Equipment	62502	1	\$ 97		2 \$		All Dive Courses					
3	Offered Per Year	Supplies	65501	General dive equipment, Regs and BCDs, safety	\$ 316		5 \$		All Dive Courses					
14	No. Per Course	Maint Materials	66001	equipment, wetsuits, air cylinders, cylinder fills,	\$ 1.195				All Dive Courses					
14	No. Fel Coulse	Capital	70501	and aerators	\$ 1,709	\$ 570			All Dive Courses					
		Capital	70501		\$ 1,709		5 \$		All Dive Courses			ł		
					Ŧ									Increased cost of
	ļ	Capital	71023	EKCC II. 4 Tain @ \$040 a contain	7	7	7 \$		All Dive Courses	1		l		pool use and
	ļ	Rentals		1 0 11 1	\$ 2,844		3 \$		Vessel Rental Rate					technician.
		Transfer	69210		\$ 2,520	\$ 840			CFK Pool 3 times					
	ļ	PT Employee	57000	Technical Advisor, Diving	\$ 2,994	\$ 998	3 \$	71	45 hrs/ \$19.13 per hr +benefits			l		
						1	1		PADI eLearning access including RDP,					
		Supplies		PADI eLearning	\$ 5,250				eRDPml and PIC					
		Liability	63503	Student Insuranace	\$ 208	\$ 69	\$	5	Student Liability Insurance					
					\$ -	\$ -								
				Total	\$ 18,132	\$ 6,044	1 \$	432		\$ 432	\$ 343	\$ 89	23%	
	•				Cost Per	Cost Per	Cost	Per		New Lab	Old Lab	Change in	Percentage	Reason for
Course	Course Description	Type	Acct #	Description	Year	Course	Stud	lent	Comments / Vendor Item Purchased From	Fee	Fee	Fee	of Change	Change
	Scuba Maintenance &			O-rings, silicone, VIP stickers, cleaning materials,										Increases Mares
PEN1141	Repair	Equipment	65501	glue, hardware vise	\$ 400	\$ 200	) \$	20	Oceanic, Trident, ACE					Cert costs
2	Offered Per Year	Other Services			\$ 6,720				Mares Instructor					\$181/per studen
10	No. Per Course	Other Dervices	04000	mares repair restricted y spensored training	ψ 0,720	ψ 5,500	Ψ	330	Marco moradio					increase
10	IVO. I CI Course			Total	\$ 7,120	\$ 3.560	) \$	356		\$ 356	\$ 165	\$ 191	73%	estimated.
	L			i otal	Cost Per	Cost Per	Cost			New Lab	Old Lab	Change in	Percentage	Reason for
Course	Course Description	Type	Acct #	Description	Year	Course	Stud		Comments / Vendor Item Purchased From	Fee	Fee	Fee	of Change	
Course	Adv Diving	Type	ACCL#	O-rings, silicone, VIP stickers, cleaning materials,	Teal	Course	Siuu	ient	Comments / Vendor Item Purchased From	гее	ree	ree	or Change	Change
		F	05504		¢ 440	e 440		20	Oi- Tridant					
PEN1142C	Equipment	Equipment	65501	glue, hardware vise	\$ 140	\$ 140	) \$	20	Oceanic, Trident					
	Maintenance and			PSI/PCI Visual Inspector Factory sponsored										
	Repair	Other Services	64500	training	\$ 1,575	\$ 1,575	5 \$	225	Comp. Rep Services					no change
1	Offered Per Year								15mpg, 200 miles, \$3 per gallon - Quiescence					no onango
'	Officied Feb Feb	Transportation	64005	Gas for CFK van	\$ 40	\$ 40	\$	6	Diving Services Field trip					
7	No. Per Course													
				Total	\$ 1,755	\$ 1,755	5 \$	251		\$ 251	\$ 251	\$ (0)	0%	
					Cost Per	Cost Per	Cost	Per		New Lab	Old Lab	Change in	Percentage	Reason for
Course	Course Description	Type	Acct #	Description	Year	Course	Stud	lent	Comments / Vendor Item Purchased From	Fee	Fee	Fee	of Change	Change
DENIAGO	Directed Individual													
PEN1900	Study	Rentals	63005	2 Boat Charter Rental \$70 each	\$ 980	\$ 980	\$	140	Captain's Corner, Southpoint Divers					
	,	PT Employee	57000		\$ 566				25 hrs/ \$19.13 per hr +benefits	İ		1		
1	Offered Per Year	Service		, 5	\$ 210		) \$	30		İ		1		
7	No. Per Course	Educational supplies	65501	Manual	\$ 560		) \$	80		1		1		
	140. 1 Of Oourse	Travel	60507		\$ 16		5 \$		All Dive Courses	<u> </u>		1		
	<u> </u>	Shipping	61000		\$ 20		) \$		All Dive Courses	+		1		Increased charte
	<del> </del>		62502		\$ 20		5 \$		All Dive Courses All Dive Courses	<del> </del>		1		certification fee
	<u> </u>	Maint Equipment		General dive equipment, Regs and BCDs, safety						<del> </del>		1		and manual cos
	ļ	Supplies	65501	equipment, wetsuits, air cylinders, cylinder fills,	\$ 53		3 \$		All Dive Courses			l		
		Maint Materials	66001	and aerators	\$ 199				All Dive Courses					
		Capital	70501		\$ 285		5 \$		All Dive Courses			]		
	1	Capital	70601		\$ 7	7	7 \$		All Dive Courses					
		Capital	71023		\$ 123				All Dive Courses	L				
		Capital	71023 x	Total				18 <b>434</b>	All Dive Courses	\$ 434	\$ 373	\$ 61	15%	
		Capital	71023 x	Total				434	All Dive Courses	\$ 434 New Lab	\$ 373 Old Lab	\$ 61 Change in	15% Percentage	Reason for

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Course   Course   Description   Type   Acct #   Description   Type   Acct #   Description   Type   Course   Type   Type   Course   Type   Type   Course   Type	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
Treatment   Section   Se	PEN2110													
1   Others Par Year   Service   14401   Vec Conins - Dever Contractor Free 2   \$ . 201   \$ . 401   \$ . 1	T ENZ TIO	Training												
Month   Communication   Processing   Proce														
Figure   F														
Septon   S	/	No. Per Course			Technical Advisor, Diving							_		
Maint Engineering   Seption   Supplies   S											1	4		Increase in cost for
Supplies   Supplies												_		certification fee
Main Materials										1		1		and lab technician.
Course   Capital   7,000   7											1	-		
Course   C					and aerators						1	_		
Course   C										+		-		
Course   C						T .	7	т .			1			
Course   C			Cupital	7 1020	Total				7.11. 2.170 004.1000	\$ 533	\$ 481	\$ 52	10%	
Course   Description   Type   Act   Description   Type   Act   Description   Special				<u> </u>										Reason for
PEN2134   Specially Instruction   Student Travel   65056   2 Boal Trips 370 each   \$ - \$ 890   \$ 140   Southpent Captama Corner, Lose Key	Course	Course Description	Type	Acct #	Description				Comments / Vendor Item Purchased From					Change
Course   Per   P										1	1		o. oago	Onlange
O   Offered Per Year   Shipping   61000   7   No. Per Course   Supplies   65501   65001   65					1 717 2001							1		
Part   No. Per Course   Maint Equipment   0,5000   Control (of equipment, Reps and BCDs, safety)   S					1	•				1		1		
Supplies						\$ -								
Maint Materials   66001   Capital   70501   Act   S   S   S   S   S   S   S   S   A   M   Dive Courses   S   S   S   S   S   M   M   Dive Courses   S   S   S   S   S   M   M   Dive Courses   S   M   Dive Courses   M   Dive Courses   S   M   Dive Courses   M   Dive Cours		-	Supplies					\$ 8	All Dive Courses					
Capital 7050    S - S - S - S - S - S - S - S - S -			Maint Materials	66001		\$ -	\$ 199	\$ 28	All Dive Courses					no change
Capital   71023   S			Capital	70501	and aerators	\$ -	\$ 285	\$ 41	All Dive Courses					· ·
Course   C			Capital	70601		\$ -	\$ 7	\$ 1	All Dive Courses					
Total   S			Capital	71023		\$ -	\$ 123	\$ 18	All Dive Courses					
Course   C			Capital	70601		\$ -	\$ (733)	\$ (105)	Not offered in 3 years					
Course   Course   Description   Type   Course					Total	\$ -	\$ 966	\$ 138	·	\$ 138	\$ 138	\$ 0	0%	
PEN2137C						Cost Per	Cost Per	Cost Per		New Lab	Old Lab	Change in	Percentage	Reason for
PENTAIN   Travel   66507   Travel   66	Course	Course Description	Type	Acct #	Description	Year	Course	Student	Comments / Vendor Item Purchased From	Fee	Fee	Fee	of Change	Change
Theory & Practice   Travel   G0000   Formal Price   G0000   Formal Price   G0000    G00000   G00000   G00000   G00000   G00000   G00000   G00000   G00000   G000000   G00000   G0000	DENI2127C	Advanced Diving			General dive equipment, Regs and BCDs, safety									
4	LIV2 137 C	Theory & Practice			equipment, wetsuits, air cylinders, cylinder fills,									
12   No. Per Course   Supplies   65501					and aerators									
Maint Materials						Ŧ		•						
Capital   70501   S   1,954   S   488   S   41   All Dive Courses	12	No. Per Course												
Capital   70601   S   S   S   S   S   S   S   S   S														
Capital   71023   S 846   S 211   S 18   All Dive Courses								7						Increased.
Rentals						7		T .				_		certification fee,
PT Employee						7						_		pool, technician,
Other Services												_		and manual cost.
Transfer														
Liability   63503   Student Insurance   \$ 59   \$ 59   \$ 5   Liability Insurance for dive students														
Capital   Total   Sacration					-						1	4		
Course   C					Student insurance							_		
Course   Course   Description   Type   Acct #   Description   Description   Cost Per Vear   Course   Student   Comments / Vendor   Item Purchased From Fee Fee Fee of Change   Fee of Change			Сарнаі	70601	Total				Adjustment	6 260	¢ 200	¢ 74	21%	
PEQ1136C   Scuba Instructor Training   Travel   60507   Training   Maint Equipment   62502   General dive equipment, wetsuits, air cylinders, cylinder fills and aerators   Supplies   Capital   Transfer   Gaptal   Totol   Tot					Total							7		Reason for
PEQ1136C   Scuba Instructor Travel   G0507   Training   Shipping   G1000	Course	Course Description	Tyno	Acct #	Description				Comments / Vendor Item Burchased From			_	_	Change
Training   Shipping   61000   Maint Equipment   62502     1 Offered Per Year   Supplies   65501     7 No. Per Course   Maint Materials   66001     8 Capital   70501     9 Capital   71023     9 Capital   71023     1 Boat Charter \$70/student   \$100     9 Capital   71023     1 Boat Charter \$70/student   \$100     1 Boat Charter \$70/stud					Bescription					1 00	1 00	100	or onlinge	Change
Maint Equipment   62502   General dive equipment, Regs and BCDs, safety equipment, Regs and BCDs, safety equipment, wetsuits, air cylinders, cylinder fills, and aerators   Supital   Su										1	<b> </b>	1		
1 Offered Per Year   Supplies   65501   General dive equipment, kegs and BCDs, safety equipment, wetsuits, air cylinders, cylinder fills, and aerators   5   5   5   5   5   5   5   5   5		9								†		1		
No. Per Course   Maint Materials   66001   Capital   70501   And aerators   S 285   285   285   3 28	1	Offered Per Year								1		1		
Capital   70501   And aerators   \$ 285  \$ 285  \$ 41  All Dive Courses   Capital   70601   \$ 7  \$ 7  \$ 1  All Dive Courses   Capital   71023   \$ 123  \$ 123  \$ 123  \$ 18  All Dive Courses   Capital   71023   \$ 123  \$ 123  \$ 123  \$ 18  All Dive Courses   Capital   71023										1		1		Increased.
Capital   70601   \$ 7 \$ 7 \$ 1 All Dive Courses     Capital   71023   \$ 123 \$ 123 \$ 18 All Dive Courses     Capital   71023   \$ 123 \$ 123 \$ 18 All Dive Courses     Capital   71023   7 Capital   7 C					and aerators							1		certification fee,
Capital   71023   \$ 123	t t				1					1	1	1		pool, technician,
Rentals   63005   1 Boat Charter \$70/student   \$ 490   \$ 490   \$ 70   Captain's Corner, Southpoint Divers	l					•						1		and manual cost.
Transfer         69210 Pool Use         \$ 560 \$ 560 \$ 80 CFK Pool 4 times           PT Employee         57000 Technical Advisor, Diving         \$ 888 \$ 888 \$ 127 40 hrs/\$19.13 per hr + benefits	l		•		1 Boat Charter \$70/student					1		1		
PT Employee 57000 Technical Advisor, Diving \$ 888 \$ 888 \$ 127 40 hrs/\$19.13 per hr + benefits	l											1		
	l											1		
Total \$ 2.657 \$ 2.657 \$ 380 \$ 380 \$ 343 \$ 37 10			p.o.j.o.	1.000	, 9	7				\$ 380	\$ 343	\$ 37	10%	

Diving Business Technology (4 - 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
_		_			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
PEQ1137C	Divemaster	Travel Shipping	60507 61000		\$ 32 \$ 40	\$ 16 \$ 20		All Dive Courses All Dive Courses					
		Maint Equipment	62502		\$ 32	\$ 16		All Dive Courses					
2	Offered Per Year	Supplies	65501	General dive equipment, Regs and BCDs, safety	\$ 105			All Dive Courses					
7	No. Per Course	Maint Materials	66001	equipment, wetsuits, air cylinders, cylinder fills,	\$ 398	\$ 199		All Dive Courses					A 4 4 - 4 - 1 - 1 - 1 - 1
		Capital	70501	and aerators	\$ 570	\$ 285	\$ 41	All Dive Courses					Added missing boat trip and
		Capital	70601		\$ 15	\$ 7		All Dive Courses					increased pool use
		Capital	71023		\$ 247	Ψ 120		All Dive Courses					and technician fee
		Rental	63005		\$ 3,792	\$ 1,896							
		Transfer	69210 57000	Pool Use Lab Tech Advisor	\$ 1,120 \$ 1,776	\$ 560 \$ 888	\$ 80	CFK Pool 4 times 40 hrs/ \$19.13 per hr + benefits					
		PT Employee	57000	Lab Tech Advisor	\$ 1,776	\$ 888	\$ 127	40 hrs/ \$19.13 per nr + benefits					
				Total	\$ 8,127	\$ 4,063	\$ 580		\$ 580	\$ 508	\$ 72	13%	
		1		Total	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	\$ 16	\$ 2	All Dive Courses					
PEQ2133	IDC Stall Instructor	Shipping	61000		\$ 20	\$ 20	\$ 3	All Dive Courses					
		Maint Equipment	62502	General dive equipment, Regs and BCDs, safety	\$ 16	\$ 16		All Dive Courses					
1	Offered Per Year	Supplies	65501	equipment, wetsuits, air cylinders, cylinder fills,	\$ 53			All Dive Courses					
7	No. Per Course	Maint Materials	66001	and aerators	\$ 199	\$ 199		All Dive Courses					
		Capital	70501		\$ 285	\$ 285		All Dive Courses					no change
		Capital Capital	70601 71023		\$ 7 \$ 123	\$ 7 \$ 123		All Dive Courses All Dive Courses					· ·
		Student Travel	63005	1 boat trip(\$70/student)	\$ 490	\$ 490		Southpoint Divers, Captain's Corner					
		Transfer	69210	Pool Use	\$ 700			CFK Pool 5 times					
		Transici	70601	1 001 036	\$ (411)	\$ (411)	\$ (59)						
				Total	\$ 1,498		\$ 214		\$ 214	\$ 214	\$ 0	0%	
		•	•		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
PGY1245C	Underwater												
. 02.00	Photography	Travel	60507		\$ 36	\$ 18							
								All Dive Courses					
	Offered Dea Veer	Shipping	61000	Constal dive equipment. Begg and BCDs, sefety	\$ 45	\$ 23	\$ 3	All Dive Courses					
2	Offered Per Year	Shipping Maint Equipment	61000 62502	General dive equipment, Regs and BCDs, safety	\$ 45 \$ 37	\$ 23 \$ 19	\$ 3 \$ 2	All Dive Courses All Dive Courses					
8	Offered Per Year No. Per Course	Shipping Maint Equipment Supplies	61000 62502 65501	equipment, wetsuits, air cylinders, cylinder fills,	\$ 45 \$ 37 \$ 120	\$ 23 \$ 19 \$ 60	\$ 3 \$ 2 \$ 8	All Dive Courses All Dive Courses All Dive Courses					
		Shipping Maint Equipment	61000 62502 65501 66001		\$ 45 \$ 37 \$ 120 \$ 455	\$ 23 \$ 19 \$ 60 \$ 228	\$ 3 \$ 2 \$ 8 \$ 28	All Dive Courses All Dive Courses					
		Shipping Maint Equipment Supplies Maint Materials	61000 62502 65501	equipment, wetsuits, air cylinders, cylinder fills,	\$ 45 \$ 37 \$ 120 \$ 455	\$ 23 \$ 19 \$ 60 \$ 228	\$ 3 \$ 2 \$ 8 \$ 28 \$ 41	All Dive Courses All Dive Courses All Dive Courses All Dive Courses					
		Shipping Maint Equipment Supplies Maint Materials Capital	61000 62502 65501 66001 70501	equipment, wetsuits, air cylinders, cylinder fills,	\$ 45 \$ 37 \$ 120 \$ 455 \$ 651	\$ 23 \$ 19 \$ 60 \$ 228 \$ 326	\$ 3 \$ 2 \$ 8 \$ 28 \$ 41 \$ 1	All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses					Added missing
		Shipping Maint Equipment Supplies Maint Materials Capital Capital	61000 62502 65501 66001 70501 70601 71023 63005	equipment, wetsuits, air cylinders, cylinder fills, and aerators  FKCC II - 2 Trips @ \$948 per trip	\$ 45 \$ 37 \$ 120 \$ 455 \$ 651 \$ 17 \$ 282 \$ 3,792	\$ 23 \$ 19 \$ 60 \$ 228 \$ 326 \$ 8	\$ 3 \$ 2 \$ 8 \$ 28 \$ 41 \$ 1 \$ 18 \$ 237	All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses Vessel Rental Rate					computer lab use
		Shipping Maint Equipment Supplies Maint Materials Capital Capital Capital Rentals Transfer	61000 62502 65501 66001 70501 70601 71023 63005	equipment, wetsuits, air cylinders, cylinder fills, and aerators  FKCC II - 2 Trips @ \$948 per trip Pool Use	\$ 45 \$ 37 \$ 120 \$ 455 \$ 651 \$ 17 \$ 282 \$ 3,792 \$ 320	\$ 23 \$ 19 \$ 60 \$ 228 \$ 326 \$ 8 \$ 141 \$ 1,896 \$ 160	\$ 3 \$ 2 \$ 8 \$ 28 \$ 41 \$ 1 \$ 18 \$ 237 \$ 20	All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses CFK Pool 1 time					computer lab use and increase in
		Shipping Maint Equipment Supplies Maint Materials Capital Capital Capital Rentals Transfer PT Employee	61000 62502 65501 66001 70501 70601 71023 63005 69210	equipment, wetsuits, air cylinders, cylinder fills, and aerators  FKCC II - 2 Trips @ \$948 per trip Pool Use Technical Advisor, Diving	\$ 45 \$ 37 \$ 120 \$ 455 \$ 651 \$ 17 \$ 282 \$ 3,792 \$ 320 \$ 1,332	\$ 23 \$ 19 \$ 60 \$ 228 \$ 326 \$ 8 \$ 141 \$ 1,896 \$ 160 \$ 666	\$ 3 \$ 2 \$ 8 \$ 28 \$ 41 \$ 1 \$ 18 \$ 237 \$ 20 \$ 83	All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses Vessel Rental Rate CFK Pool 1 time 30 hrs/\$19.13 per hr + benefits					computer lab use and increase in pool use and
		Shipping Maint Equipment Supplies Maint Materials Capital Capital Capital Rentals Transfer PT Employee Supplies	61000 62502 65501 66001 70501 70601 71023 63005 69210 57000	equipment, wetsuits, air cylinders, cylinder fills, and aerators  FKCC II - 2 Trips @ \$948 per trip Pool Use Technical Advisor, Diving Camera Supplies	\$ 45 \$ 37 \$ 120 \$ 455 \$ 651 \$ 17 \$ 282 \$ 3,792 \$ 320 \$ 1,332 \$ 588	\$ 23 \$ 19 \$ 60 \$ 228 \$ 326 \$ 8 \$ 141 \$ 1,896 \$ 160 \$ 666 \$ 294	\$ 3 \$ 2 \$ 8 \$ 28 \$ 41 \$ 1 \$ 18 \$ 237 \$ 20 \$ 83 \$ 37	All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses Vessel Rental Rate CFK Pool 1 time 30 hrs/\$19.13 per hr + benefits					computer lab use and increase in
		Shipping Maint Equipment Supplies Maint Materials Capital Capital Rentals Transfer PT Employee Supplies Capital	61000 62502 65501 66001 70501 70601 71023 63005 69210 57000 65501 70501	equipment, wetsuits, air cylinders, cylinder fills, and aerators  FKCC II - 2 Trips @ \$948 per trip Pool Use Technical Advisor, Diving Camera Supplies Camera Equipment Replacements	\$ 45 \$ 37 \$ 120 \$ 455 \$ 651 \$ 17 \$ 282 \$ 3,792 \$ 320 \$ 1,332 \$ 588 \$ 522	\$ 23 \$ 19 \$ 60 \$ 228 \$ 326 \$ 8 \$ 141 \$ 1,896 \$ 160 \$ 666 \$ 294 \$ 261	\$ 3 \$ 2 \$ 8 \$ 28 \$ 41 \$ 1 \$ 18 \$ 237 \$ 20 \$ 83 \$ 37	All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses Vessel Rental Rate CFK Pool 1 time 30 hrs/\$19.13 per hr + benefits  AMAZON, B&H Photo, Sea Life					computer lab use and increase in pool use and
		Shipping Maint Equipment Supplies Maint Materials Capital Capital Capital Rentals Transfer PT Employee Supplies Capital Maint	61000 62502 65501 70501 70601 71023 63005 69210 57000 65501 70501 66001	equipment, wetsuits, air cylinders, cylinder fills, and aerators  FKCC II - 2 Trips @ \$948 per trip Pool Use Technical Advisor, Diving Camera Supplies Camera Equipment Replacements Camera Maintenance	\$ 45 \$ 37 \$ 120 \$ 455 \$ 651 \$ 17 \$ 282 \$ 3,792 \$ 320 \$ 1,332 \$ 588 \$ 582 \$ 62	\$ 23 \$ 19 \$ 60 \$ 228 \$ 326 \$ 38 \$ 141 \$ 1,896 \$ 160 \$ 666 \$ 294 \$ 261 \$ 31	\$ 3 \$ 2 \$ 8 \$ 28 \$ 41 \$ 1 \$ 237 \$ 20 \$ 83 \$ 37 \$ 33	All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses Vessel Rental Rate CFK Pool 1 time 30 hrs/ \$19.13 per hr + benefits  AMAZON, B&H Photo, Sea Life					computer lab use and increase in pool use and
		Shipping Maint Equipment Supplies Maint Materials Capital Capital Rentals Transfer PT Employee Supplies Capital Maint Service	61000 62502 65501 66001 70501 71023 63005 69210 57000 65501 70501 66001 64501	equipment, wetsuits, air cylinders, cylinder fills, and aerators  FKCC II - 2 Trips @ \$948 per trip Pool Use Technical Advisor, Diving Camera Supplies Camera Equipment Replacements Camera Maintenance PIC Online - Diver Certification Form	\$ 45 \$ 37 \$ 120 \$ 455 \$ 651 \$ 282 \$ 3,792 \$ 320 \$ 1,332 \$ 588 \$ 522 \$ 62 \$ 480	\$ 23 \$ 19 \$ 60 \$ 228 \$ 326 \$ 326 \$ 141 \$ 1,896 \$ 160 \$ 666 \$ 294 \$ 31 \$ 31 \$ 32	\$ 3 \$ 2 \$ 8 \$ 28 \$ 41 \$ 1 \$ 18 \$ 237 \$ 20 \$ 33 \$ 37 \$ 33 \$ 34 \$ 30	All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses Vessel Rental Rate CFK Pool 1 time 30 hrs/\$19.13 per hr + benefits  AMAZON, B&H Photo, Sea Life					computer lab use and increase in pool use and
		Shipping Maint Equipment Supplies Maint Materials Capital Capital Capital Rentals Transfer PT Employee Supplies Capital Maint	61000 62502 65501 66001 70501 71023 63005 69210 57000 65501 70501 66001 64501	equipment, wetsuits, air cylinders, cylinder fills, and aerators  FKCC II - 2 Trips @ \$948 per trip Pool Use Technical Advisor, Diving Camera Supplies Camera Equipment Replacements Camera Maintenance	\$ 45 \$ 37 \$ 120 \$ 455 \$ 651 \$ 17 \$ 282 \$ 3,792 \$ 320 \$ 1,332 \$ 588 \$ 582 \$ 62	\$ 23 \$ 19 \$ 60 \$ 228 \$ 326 \$ 8 \$ 141 \$ 1,896 \$ 666 \$ 294 \$ 261 \$ 31 \$ 31 \$ 32	\$ 3 \$ 2 \$ 8 \$ 28 \$ 41 \$ 1 \$ 18 \$ 237 \$ 20 \$ 33 \$ 37 \$ 33 \$ 34 \$ 30	All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses Vessel Rental Rate CFK Pool 1 time 30 hrs/\$19.13 per hr + benefits  AMAZON, B&H Photo, Sea Life  PADI - 10020 Priority in Capital Transfer					computer lab use and increase in pool use and
		Shipping Maint Equipment Supplies Maint Materials Capital Capital Rentals Transfer PT Employee Supplies Capital Maint Service	61000 62502 65501 66001 70501 70601 71023 63005 69210 57000 65501 70501 66001 64501 71011	equipment, wetsuits, air cylinders, cylinder fills, and aerators  FKCC II - 2 Trips @ \$948 per trip Pool Use Technical Advisor, Diving Camera Supplies Camera Equipment Replacements Camera Maintenance PIC Online - Diver Certification Form	\$ 45 \$ 37 \$ 120 \$ 455 \$ 651 \$ 282 \$ 3,792 \$ 320 \$ 1,332 \$ 588 \$ 522 \$ 62 \$ 480	\$ 23 \$ 19 \$ 60 \$ 228 \$ 326 \$ 326 \$ 141 \$ 1,896 \$ 160 \$ 666 \$ 294 \$ 31 \$ 31 \$ 32	\$ 3 \$ 2 \$ 8 \$ 28 \$ 41 \$ 1 \$ 18 \$ 237 \$ 20 \$ 83 \$ 37 \$ 33 \$ 34 \$ 4	All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses Vessel Rental Rate CFK Pool 1 time 30 hrs/\$19.13 per hr + benefits  AMAZON, B&H Photo, Sea Life					computer lab use and increase in pool use and
		Shipping Maint Equipment Supplies Maint Materials Capital Capital Rentals Transfer PT Employee Supplies Capital Maint Service Capital	61000 62502 65501 66001 70501 70601 71023 63005 69210 57000 65501 70501 66001 64501 71011	equipment, wetsuits, air cylinders, cylinder fills, and aerators  FKCC II - 2 Trips @ \$948 per trip Pool Use Technical Advisor, Diving Camera Supplies Camera Equipment Replacements Camera Maintenance PIC Online - Diver Certification Form CFK Computer Lab	\$ 45 \$ 37 \$ 120 \$ 455 \$ 651 \$ 17 \$ 282 \$ 3,792 \$ 320 \$ 1,332 \$ 588 \$ 588 \$ 522 \$ 480 \$ 1,424	\$ 23 \$ 19 \$ 60 \$ 228 \$ 326 \$ 8 \$ 141 \$ 1,896 \$ 160 \$ 666 \$ 294 \$ 261 \$ 31 \$ 240 \$ 712	\$ 3 \$ 2 \$ 8 \$ 28 \$ 41 \$ 11 \$ 18 \$ 237 \$ 20 \$ 83 \$ 33 \$ 33 \$ 34 \$ 30 \$ 89	All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses Vessel Rental Rate CFK Pool 1 time 30 hrs/ \$19.13 per hr + benefits  AMAZON, B&H Photo, Sea Life  PADI - 10020 Priority in Capital Transfer \$1899.96 / 3 years split with three sections of					computer lab use and increase in pool use and
		Shipping Maint Equipment Supplies Maint Materials Capital Capital Rentals Transfer PT Employee Supplies Capital Maint Service Capital	61000 62502 65501 66001 70501 70601 71023 63005 69210 57000 65501 70501 66001 64501 71011	equipment, wetsuits, air cylinders, cylinder fills, and aerators  FKCC II - 2 Trips @ \$948 per trip Pool Use Technical Advisor, Diving Camera Supplies Camera Equipment Replacements Camera Maintenance PIC Online - Diver Certification Form CFK Computer Lab	\$ 45 \$ 37 \$ 120 \$ 455 \$ 651 \$ 17 \$ 282 \$ 3,792 \$ 320 \$ 1,332 \$ 588 \$ 522 \$ 62 \$ 480 \$ 1,424 \$ 212 \$ (800) \$ 9,577	\$ 23 \$ 19 \$ 60 \$ 228 \$ 326 \$ 141 \$ 1,896 \$ 160 \$ 666 \$ 294 \$ 261 \$ 31 \$ 240 \$ 712 \$ 712 \$ 424 \$ (400) \$ 5,106	\$ 3 \$ 2 \$ 8 \$ 28 \$ 41 \$ 1 \$ 18 \$ 237 \$ 20 \$ 33 \$ 37 \$ 33 \$ 4 \$ 30 \$ 30 \$ 53 \$ 53 \$ 53 \$ 54 \$ 55 \$ 55 \$ 55 \$ 55 \$ 55 \$ 55 \$ 55	All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses Vessel Rental Rate CFK Pool 1 time 30 hrs/ \$19.13 per hr + benefits  AMAZON, B&H Photo, Sea Life PADI - 10020 Priority in Capital Transfer \$1889.96 / 3 years split with three sections of photo classes. Adjustment	\$ 638	\$ 532	\$ 106	18%	computer lab use and increase in pool use and technician fee.
8	No. Per Course	Shipping Maint Equipment Supplies Maint Materials Capital Capital Capital Rentals Transfer PT Employee Supplies Capital Maint Service Capital Software	61000 62502 65501 66001 70501 70601 71023 63005 69210 57000 65501 70501 64501 71011	equipment, wetsuits, air cylinders, cylinder fills, and aerators  FKCC II - 2 Trips @ \$948 per trip Pool Use Technical Advisor, Diving Camera Supplies Camera Equipment Replacements Camera Maintenance PIC Online - Diver Certification Form CFK Computer Lab  Adobe Lightroom  Total	\$ 45 \$ 37 \$ 120 \$ 455 \$ 651 \$ 17 \$ 282 \$ 3,792 \$ 320 \$ 1,332 \$ 588 \$ 522 \$ 62 \$ 1,424 \$ 212 \$ (800) \$ 9,577 Cost Per	\$ 23 \$ 19 \$ 60 \$ 228 \$ 326 \$ 8 \$ 141 \$ 1,896 \$ 666 \$ 294 \$ 261 \$ 31 \$ 712 \$ 424 \$ (400) \$ 5,106 Cost Per	\$ 3 \$ 2 \$ 8 8 \$ 28 \$ 41 \$ 11 \$ 13 \$ 237 \$ 237 \$ 33 \$ 37 \$ 33 \$ 37 \$ 39 \$ 39 \$ 30 \$ 53 \$ 55 \$ 53 \$ 55 \$ 55 \$ 55 \$ 55 \$ 55	All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses Vessel Rental Rate CFK Pool 1 time 30 hrs/ \$19.13 per hr + benefits  AMAZON, B&H Photo, Sea Life PADI - 10020 Priority in Capital Transfer \$1899.96 / 3 years split with three sections of photo classes. Adjustment	New Lab	Old Lab	Change in	Percentage	computer lab use and increase in pool use and technician fee.
	No. Per Course  Course Description	Shipping Maint Equipment Supplies Maint Materials Capital Capital Rentals Transfer PT Employee Supplies Capital Maint Service Capital	61000 62502 65501 66001 70501 70601 71023 63005 69210 57000 65501 70501 66001 64501 71011	equipment, wetsuits, air cylinders, cylinder fills, and aerators  FKCC II - 2 Trips @ \$948 per trip Pool Use Technical Advisor, Diving Camera Supplies Camera Equipment Replacements Camera Maintenance PIC Online - Diver Certification Form CFK Computer Lab  Adobe Lightroom	\$ 45 \$ 37 \$ 120 \$ 455 \$ 651 \$ 17 \$ 282 \$ 3,792 \$ 320 \$ 1,332 \$ 588 \$ 522 \$ 62 \$ 480 \$ 1,424 \$ 212 \$ (800) \$ 9,577	\$ 23 \$ 19 \$ 60 \$ 228 \$ 326 \$ 141 \$ 1,896 \$ 160 \$ 666 \$ 294 \$ 261 \$ 31 \$ 240 \$ 712 \$ 712 \$ 424 \$ (400) \$ 5,106	\$ 3 \$ 2 \$ 8 \$ 28 \$ 41 \$ 1 \$ 18 \$ 237 \$ 20 \$ 33 \$ 37 \$ 33 \$ 4 \$ 30 \$ 30 \$ 53 \$ 53 \$ 53 \$ 54 \$ 55 \$ 55 \$ 55 \$ 55 \$ 55 \$ 55 \$ 55	All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses Vessel Rental Rate CFK Pool 1 time 30 hrs/ \$19.13 per hr + benefits  AMAZON, B&H Photo, Sea Life PADI - 10020 Priority in Capital Transfer \$1889.96 / 3 years split with three sections of photo classes. Adjustment					computer lab use and increase in pool use and technician fee.
8	No. Per Course  Course Description  Adv Underwater	Shipping Maint Equipment Supplies Maint Materials Capital Capital Rentals Transfer PT Employee Supplies Capital Maint Service Capital Maint Service Capital	61000 62502 65501 66001 70501 70501 70601 71023 63005 69210 57000 65501 70501 64001 71011 65703 70601	equipment, wetsuits, air cylinders, cylinder fills, and aerators  FKCC II - 2 Trips @ \$948 per trip Pool Use Technical Advisor, Diving Camera Supplies Camera Equipment Replacements Camera Maintenance PIC Online - Diver Certification Form CFK Computer Lab  Adobe Lightroom  Total	\$ 45 \$ 37 \$ 120 \$ 455 \$ 651 \$ 17 \$ 282 \$ 3,792 \$ 320 \$ 1,332 \$ 558 \$ 522 \$ 62 \$ 480 \$ 1,424 \$ 212 \$ (800) \$ 9,577 Cost Per	\$ 23 \$ 19 \$ 60 \$ 228 \$ 326 \$ 141 \$ 1,896 \$ 160 \$ 294 \$ 261 \$ 294 \$ 240 \$ 712 \$ 424 \$ (400) \$ 5,106 Cost Per Course	\$ 3 \$ 2 \$ 8 \$ 28 \$ 41 \$ 18 \$ 18 \$ 237 \$ 203 \$ 33 \$ 37 \$ 30 \$ 30 \$ 30 \$ 53 \$ 53 \$ 53 \$ 53 \$ 53 \$ 53	All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses Vessel Rental Rate CFK Pool 1 time 30 hrs/\$19.13 per hr + benefits  AMAZON, B&H Photo, Sea Life PADI - 10020 Priority in Capital Transfer \$1899.96 / 3 years split with three sections of photo classes. Adjustment  Comments / Vendor Item Purchased From	New Lab	Old Lab	Change in	Percentage	computer lab use and increase in pool use and technician fee.
8 Course	No. Per Course  Course Description	Shipping Maint Equipment Supplies Maint Materials Capital Capital Capital Rentals Transfer PT Employee Supplies Capital Maint Service Capital Software	61000 62502 65501 66001 70501 70601 71023 63005 69210 65501 70501 66001 64501 71011 65703 70601  Acct #	equipment, wetsuits, air cylinders, cylinder fills, and aerators  FKCC II - 2 Trips @ \$948 per trip Pool Use Technical Advisor, Diving Camera Supplies Camera Equipment Replacements Camera Maintenance PIC Online - Diver Certification Form CFK Computer Lab  Adobe Lightroom  Total	\$ 45 \$ 37 \$ 120 \$ 455 \$ 651 \$ 17 \$ 282 \$ 3,792 \$ 320 \$ 1,332 \$ 588 \$ 522 \$ 62 \$ 1,424 \$ 212 \$ (800) \$ 9,577 Cost Per Year	\$ 23 \$ 19 \$ 60 \$ 228 \$ 326 \$ 326 \$ 141 \$ 1,896 \$ 666 \$ 294 \$ 261 \$ 712 \$ 772 \$ 424 \$ (400) \$ 5,106 \$ Cost Per Course	\$ 3 \$ 2 \$ 8 8 \$ 28 \$ 41 \$ 11 \$ 18 \$ 237 \$ 237 \$ 33 \$ 37 \$ 33 \$ 37 \$ 39 \$ 39 \$ 30 \$ 50 \$ 50 \$ 50 \$ 50 \$ 50 \$ 50 \$ 50 \$ 5	All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses Vessel Rental Rate CFK Pool 1 time 30 hrs/ \$19.13 per hr + benefits  AMAZON, B&H Photo, Sea Life PADI - 10020 Priority in Capital Transfer \$1899.96 / 3 years split with three sections of photo classes. Adjustment  Comments / Vendor Item Purchased From All Dive Courses	New Lab	Old Lab	Change in	Percentage	computer lab use and increase in pool use and technician fee.
8 Course	No. Per Course  Course Description  Adv Underwater	Shipping Maint Equipment Supplies Maint Materials Capital Capital Rentals Transfer PT Employee Supplies Capital Service Capital Software  Type  Travel Shipping	61000 62502 65501 66001 70501 70601 71023 63005 69210 65501 70501 66001 71011 65703 70601  Acct #	equipment, wetsuits, air cylinders, cylinder fills, and aerators  FKCC II - 2 Trips @ \$948 per trip Pool Use Technical Advisor, Diving Camera Supplies Camera Equipment Replacements Camera Maintenance PIC Online - Diver Certification Form CFK Computer Lab Adobe Lightroom  Total  Description	\$ 45 \$ 37 \$ 120 \$ 455 \$ 651 \$ 17 \$ 282 \$ 3,792 \$ 320 \$ 1,332 \$ 588 \$ 522 \$ 480 \$ 1,424 \$ (800) \$ 9,577 Cost For Year	\$ 23 \$ 19 \$ 60 \$ 228 \$ 326 \$ 326 \$ 141 \$ 1,896 \$ 160 \$ 666 \$ 294 \$ 261 \$ 294 \$ 200 \$ 712 \$ 424 \$ (400) \$ 5,106 Cost Per Course	\$ 3 \$ 2 \$ 8 \$ 2 \$ 41 \$ 1 \$ 13 \$ 237 \$ 203 \$ 33 \$ 33 \$ 34 \$ 30 \$ 89 \$ 53 \$ (50) \$ C638 C344 C506 C506 C506 C506 C506 C506 C506 C506	All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses Vessel Rental Rate CFK Pool 1 time 30 hrs/\$19.13 per hr + benefits  AMAZON, B&H Photo, Sea Life PADI - 10020 Priority in Capital Transfer \$1899.96 / 3 years split with three sections of photo classes. Adjustment  Comments / Vendor Item Purchased From All Dive Courses All Dive Courses	New Lab	Old Lab	Change in	Percentage	computer lab use and increase in pool use and technician fee.
8 Course	No. Per Course  Course Description  Adv Underwater	Shipping Maint Equipment Supplies Maint Materials Capital Capital Capital Rentals Transfer PT Employee Supplies Capital Maint Service Capital Software	61000 62502 65501 66001 70501 70601 71023 63005 69210 65501 70501 66001 64501 71011 65703 70601  Acct #	equipment, wetsuits, air cylinders, cylinder fills, and aerators  FKCC II - 2 Trips @ \$948 per trip Pool Use Technical Advisor, Diving Camera Supplies Camera Equipment Replacements Camera Maintenance PIC Online - Diver Certification Form CFK Computer Lab  Adobe Lightroom  Total	\$ 45 \$ 37 \$ 120 \$ 455 \$ 651 \$ 17 \$ 282 \$ 3,792 \$ 320 \$ 1,332 \$ 588 \$ 522 \$ 480 \$ 1,424 \$ (800) \$ 9,577 Cost For Year	\$ 23 \$ 19 \$ 60 \$ 228 \$ 326 \$ 326 \$ 141 \$ 1,896 \$ 666 \$ 294 \$ 261 \$ 712 \$ 772 \$ 424 \$ (400) \$ 5,106 \$ Cost Per Course	\$ 3 \$ 2 \$ 8 \$ 28 \$ 41 \$ 18 \$ 18 \$ 237 \$ 237 \$ 33 \$ 33 \$ 34 \$ 30 \$ 89 \$ 53 \$ 638 \$ Cost Per Student	All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses All Dive Courses Vessel Rental Rate CFK Pool 1 time 30 hrs/ \$19.13 per hr + benefits  AMAZON, B&H Photo, Sea Life PADI - 10020 Priority in Capital Transfer \$1899.96 / 3 years split with three sections of photo classes. Adjustment  Comments / Vendor Item Purchased From All Dive Courses	New Lab	Old Lab	Change in	Percentage	computer lab use and increase in pool use and technician fee.

Diving Business Technology (5 - 7)

Course	Course Description	Туре	Acct#	Description		ost 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
		Capital	70501		\$	285	\$ 285	T	All Dive Courses					
		Capital	70601		\$	7			All Dive Courses					Added missing
		Capital	71023		\$		\$ 123		All Dive Courses					computer lab use
		Supplies		Camera Supplies	\$	257		\$ 37	AMAZON BOURDLAKE OF LIFE					and increase in
		Capital		Camera Equipment Replacements	\$		\$ 228	\$ 33	AMAZON, B&H Photo, Sea Life			4		pool use and
		Maint	66001	Camera Maintenance	\$	27		\$ 4						technician fee.
		Student Travel	63005 69210	FKCC II - 2 Trips @ \$948 per trip	\$		\$ 1,896	\$ 271	CEIC De al 4 times					
		Transfer	57000	Pool Use Technical Advisor, Diving	\$		\$ 666		CFK Pool 1 time 30 hrs/ \$19.13 per hr +benefits					
		PT Employee Capital		CFK Computer Lab	\$		\$ 574 \$ 623		Priority in Capital Transfer			-		
		Сарнаі	71011	Ci K Computer Lab	- P	023	\$ 023	<b>ф</b> 09	\$1899.96 / 3 years split with three sections of			-		
		Software	65703	Adobe Lightroom	\$	212	\$ 242	\$ 30	photo classes.					
		Contware	70601	Adobe Lightreem	\$	(350)	\$ (350)		Adjustment					
		+		Total	\$		\$ 4,884	\$ 618		\$ 618	\$ 505	\$ 113	20%	
pper Keys Cen	ter				<del>i</del>	.,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	<del>*</del>		,	,			
					Cr	ost Per	Cost Per	Cost Per		New Lab	Current	Change in	Percentage	Reason for
Course	Course Description	Туре	Acct #	Description	1 1	Year	Course	Student	Comments / Vendor Item Purchased From	Fee	Lab Fee	Fee	of Change	Change
EMS2081C	Scuba Rescue &													
	Emergency Medicine	Other services	64501	PIC Online - Diver Certification (1)	\$	210	\$ 210	\$ 30						
UKC		Rental	63001	Pool fee	\$	70	\$ 70		1 rental per course @ \$10 each					
		Rental	63001	Lagoon fee	\$	840	\$ 840	\$ 120	3 rentals per course @ \$40 each					
1	Offered Per Year	Personnel	63005	Charter boat fee	\$	980		\$ 140	2 charters per course @ \$70 each					
7	No. Per Course	Personnel	57000	Technical Advisor, Diving	\$	882		\$ 126	45 hours/\$19.53 per hr + benefits					no change
		Supplies	65501	Booklets and kits	\$	38	\$ 38	\$ 5	First Aid Class tab					
		Materials	66001	Disposable first aid supplies	\$	3			First Aid Class tab					
		Capital	70501	AED, Manikin, and Tank replacements	\$	52		\$ 7	First Aid Class tab					
			70601		\$	(40)			Pending 3 year average					
			х	Total	\$		\$ 3,034	\$ 433		\$ 433		\$ 0	0%	
_						ost Per	Cost Per	Cost Per		New Lab	Current	_	Percentage	Reason for
Course	Course Description		Acct #	Description		Year	Course	Student	Comments / Vendor Item Purchased From	Fee	Lab Fee	Fee	of Change	Change
E0007400	Breathing Gases and													
EOC2713C	Decompression	Other services	64501	PIC Online - Diver Certification (1)	\$	210	\$ 210	\$ 30	PADI - 10020					
UKC	Theory	Rental		Pool fee	\$		\$ 70	7	1 rental per course @ \$10 each					
UKC		Rental		Lagoon fee	\$		\$ 840							
		Rental	62004						2					
1	0" 15 1/	Dontol	63001			400			3 rentals per course @ \$40 each					no chango
		Rental	63005	Charter boat fee	\$	490	\$ 490	\$ 70	2 charters per course @ \$70 each					no change
7	Offered Per Year	Personnel	63005 57000	Charter boat fee Technical Advisor, Diving	\$	861	\$ 490 \$ 861	\$ 70 \$ 126	2 charters per course @ \$70 each 45 hours/\$19.13 per hr + benefits					no change
7	No. Per Course	Personnel Service	63005 57000 64501	Charter boat fee Technical Advisor, Diving Admission fee	\$ \$ \$	861 84	\$ 490 \$ 861 \$ 84	\$ 70 \$ 126 \$ 12	2 charters per course @ \$70 each 45 hours/\$19.13 per hr + benefits History of Diving Museum					no change
7		Personnel	63005 57000 64501 63503	Charter boat fee Technical Advisor, Diving	\$ \$ \$	861 84 35	\$ 490 \$ 861 \$ 84 \$ 35	\$ 70 \$ 126 \$ 12 \$ 5	2 charters per course @ \$70 each 45 hours/\$19.13 per hr + benefits History of Diving Museum Liability insurance for dive students					no change
7		Personnel Service	63005 57000 64501 63503 70601	Charter boat fee Technical Advisor, Diving Admission fee Student Insuranace	\$ \$ \$ \$	861 84 35 (77)	\$ 490 \$ 861 \$ 84 \$ 35 \$ (77)	\$ 70 \$ 126 \$ 12 \$ 5 \$ (11)	2 charters per course @ \$70 each 45 hours/\$19.13 per hr + benefits History of Diving Museum	\$ 362	\$ 362	<u> </u>	0%	no change
7		Personnel Service	63005 57000 64501 63503	Charter boat fee Technical Advisor, Diving Admission fee	\$ \$ \$ \$	861 84 35 (77)	\$ 490 \$ 861 \$ 84 \$ 35	\$ 70 \$ 126 \$ 12 \$ 5	2 charters per course @ \$70 each 45 hours/\$19.13 per hr + benefits History of Diving Museum Liability insurance for dive students	\$ 362 New Lab	\$ 362 Current	\$ -	0% Percentage	J
7	No. Per Course	Personnel Service Liability	63005 57000 64501 63503 70601	Charter boat fee Technical Advisor, Diving Admission fee Student Insuranace Total	\$ \$ \$ \$ \$	861 84 35 (77) <b>2,513</b>	\$ 490 \$ 861 \$ 84 \$ 35 \$ (77) \$ 2,513	\$ 70 \$ 126 \$ 12 \$ 5 \$ (11) \$ 362	2 charters per course @ \$70 each 45 hours/\$19.13 per hr + benefits History of Diving Museum Liability insurance for dive students			\$ - Change in Fee		Reason for
Course		Personnel Service Liability	63005 57000 64501 63503 70601	Charter boat fee Technical Advisor, Diving Admission fee Student Insuranace	\$ \$ \$ \$ \$	861 84 35 (77) 2,513 cost Per Year	\$ 490 \$ 861 \$ 84 \$ 35 \$ (77) \$ 2,513 Cost Per Course	\$ 70 \$ 126 \$ 12 \$ 5 \$ (11) \$ 362 Cost Per Student	2 charters per course @ \$70 each 45 hours/\$19.13 per hr + benefits History of Diving Museum Liability insurance for dive students Pending 3 year average	New Lab	Current	Change in	Percentage	J
	No. Per Course  Course Description	Personnel Service Liability  Type	63005 57000 64501 63503 70601 x	Charter boat fee Technical Advisor, Diving Admission fee Student Insuranace Total  Description	\$ \$ \$ \$ \$	861 84 35 (77) 2,513 cost Per Year	\$ 490 \$ 861 \$ 84 \$ 35 \$ (77) \$ 2,513 Cost Per	\$ 70 \$ 126 \$ 12 \$ 5 \$ (11) \$ 362 Cost Per	2 charters per course @ \$70 each 45 hours/\$19.13 per hr + benefits History of Diving Museum Liability insurance for dive students Pending 3 year average  Comments / Vendor Item Purchased From	New Lab	Current	Change in	Percentage	Reason for
Course	No. Per Course  Course Description Basic Research	Personnel Service Liability  Type	63005 57000 64501 63503 70601 x Acct# 63001	Charter boat fee Technical Advisor, Diving Admission fee Student Insuranace  Total  Description Pool fee	\$ \$ \$ \$ \$	861 84 35 (77) 2,513 ost Per Year	\$ 490 \$ 861 \$ 84 \$ 35 \$ (77) \$ 2,513 Cost Per Course	\$ 70 \$ 126 \$ 12 \$ 5 \$ (11) \$ 362 Cost Per Student \$ 10	2 charters per course @ \$70 each 45 hours/\$19.13 per hr + benefits History of Diving Museum Liability insurance for dive students Pending 3 year average  Comments / Vendor Item Purchased From 1 rental per course @ \$10 each	New Lab	Current	Change in	Percentage	Reason for
Course ISC2132	No. Per Course  Course Description Basic Research	Personnel Service Liability  Type Rental	63005 57000 64501 63503 70601 x	Charter boat fee Technical Advisor, Diving Admission fee Student Insuranace Total  Description	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	861 84 35 (77) 2,513 ost Per Year 70 1,680	\$ 490 \$ 861 \$ 84 \$ 35 \$ (77) \$ 2,513 Cost Per Course	\$ 70 \$ 126 \$ 12 \$ 5 \$ (11) \$ 362 Cost Per Student \$ 10	2 charters per course @ \$70 each 45 hours/\$19.13 per hr + benefits History of Diving Museum Liability insurance for dive students Pending 3 year average  Comments / Vendor Item Purchased From 1 rental per course @ \$10 each 6 rentals per course @ \$40 each	New Lab	Current	Change in	Percentage	Reason for
Course ISC2132	No. Per Course  Course Description Basic Research	Personnel Service Liability  Type Rental Rental	63005 57000 64501 63503 70601 x Acct # 63001	Charter boat fee Technical Advisor, Diving Admission fee Student Insuranace  Total  Description  Pool fee Lagoon fee	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	861 84 35 (77) 2,513 ost Per Year 70 1,680 2,450	\$ 490 \$ 861 \$ 84 \$ 35 \$ (77) \$ 2,513 Cost Per Course \$ 70 \$ 1,680	\$ 70 \$ 126 \$ 12 \$ 5 \$ (11) \$ 362 Cost Per Student \$ 10 \$ 240 \$ 350	2 charters per course @ \$70 each 45 hours/\$19.13 per hr + benefits History of Diving Museum Liability insurance for dive students Pending 3 year average  Comments / Vendor Item Purchased From 1 rental per course @ \$10 each	New Lab	Current	Change in	Percentage	Reason for
Course ISC2132 UKC	No. Per Course  Course Description  Basic Research  Diving	Personnel Service Liability  Type Rental Rental Rental	63005 57000 64501 63503 70601 x Acct # 63001 63001	Charter boat fee Technical Advisor, Diving Admission fee Student Insuranace  Total  Description  Pool fee  Lagoon fee Charter boat fee	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	861 84 35 (777) 2,513 ost Per Year 70 1,680 2,450 1,148	\$ 490 \$ 861 \$ 84 \$ 35 \$ (77) \$ 2,513 Cost Per Course \$ 70 \$ 1,680 \$ 2,450	\$ 70 \$ 126 \$ 12 \$ 5 \$ (11) \$ 362 Cost Per Student \$ 10 \$ 240 \$ 350 \$ 164	2 charters per course @ \$70 each 45 hours/\$19.13 per hr + benefits History of Diving Museum Liability insurance for dive students Pending 3 year average  Comments / Vendor Item Purchased From 1 rental per course @ \$10 each 6 rentals per course @ \$40 each 5 charters per course @ \$70 each	New Lab	Current	Change in	Percentage	Reason for Change
Course ISC2132 UKC	No. Per Course  Course Description Basic Research Diving  Offered Per Year	Personnel Service Liability  Type Rental Rental Rental Personnel	63005 57000 64501 63503 70601 x Acct# 63001 63001 63005 57000	Charter boat fee Technical Advisor, Diving Admission fee Student Insuranace  Total  Description  Pool fee Lagoon fee Charter boat fee Technical Advisor, Diving	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	861 84 35 (77) 2,513 ost Per Year 70 1,680 2,450 1,148 245	\$ 490 \$ 861 \$ 84 \$ 35 \$ (77) \$ 2,513 Cost Per Course \$ 70 \$ 1,680 \$ 2,450 \$ 1,148 \$ 245 \$ 35	\$ 70 \$ 126 \$ 12 \$ 5 \$ (11) \$ 362 Cost Per Student \$ 10 \$ 240 \$ 350 \$ 164	2 charters per course @ \$70 each 45 hours/\$19.13 per hr + benefits History of Diving Museum Liability insurance for dive students Pending 3 year average  Comments / Vendor Item Purchased From 1 rental per course @ \$10 each 6 rentals per course @ \$40 each 5 charters per course @ \$70 each 60 hours/\$19.13 per hr + benefits American Academy of Underwater Sciences	New Lab	Current	Change in	Percentage	Reason for Change
Course ISC2132 UKC	No. Per Course  Course Description Basic Research Diving  Offered Per Year	Personnel Service Liability  Type Rental Rental Rental Personnel Service	63005 57000 64501 63503 70601 x Act # 63001 63001 63005 57000 64501	Charter boat fee Technical Advisor, Diving Admission fee Student Insuranace  Total  Description  Pool fee Lagoon fee Charter boat fee Technical Advisor, Diving AAUS Application Fee	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	861 84 35 (77) 2,513 ost Per Year 70 1,680 2,450 1,148 245 35 (49)	\$ 490 \$ 861 \$ 84 \$ 35 \$ (77) \$ 2,513 Cost Per Course \$ 70 \$ 1,680 \$ 2,450 \$ 1,148 \$ 245 \$ 35 \$ (49)	\$ 70 \$ 126 \$ 12 \$ 5 \$ (11) \$ 362 Cost Per Student \$ 10 \$ 240 \$ 350 \$ 164 \$ 35 \$ (7)	2 charters per course @ \$70 each 45 hours/\$19.13 per hr + benefits History of Diving Museum Liability insurance for dive students Pending 3 year average  Comments / Vendor Item Purchased From 1 rental per course @ \$10 each 6 rentals per course @ \$40 each 5 charters per course @ \$70 each 60 hours/\$19.13 per hr + benefits American Academy of Underwater Sciences	New Lab Fee	Current Lab Fee	Change in Fee	Percentage	Reason for Change
Course ISC2132 UKC	No. Per Course  Course Description Basic Research Diving  Offered Per Year	Personnel Service Liability  Type Rental Rental Rental Personnel Service	63005 57000 64501 63503 70601 <b>x</b> <b>Acct #</b> 63001 63005 57000 64501 63503	Charter boat fee Technical Advisor, Diving Admission fee Student Insuranace  Total  Description  Pool fee Lagoon fee Charter boat fee Technical Advisor, Diving AAUS Application Fee	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	861 84 35 (77) 2,513 ost Per Year 70 1,680 2,450 1,148 245 35 (49) 5,579	\$ 490 \$ 861 \$ 84 \$ 35 \$ (77) \$ 2,513 Cost Per Course \$ 70 \$ 1,680 \$ 2,450 \$ 1,148 \$ 245 \$ 35 \$ (49) \$ 5,579	\$ 70 \$ 126 \$ 12 \$ 5 \$ (11) \$ 362 Cost Per Student \$ 10 \$ 240 \$ 350 \$ 164 \$ 35 \$ 5 \$ (77)	2 charters per course @ \$70 each 45 hours/\$19.13 per hr + benefits History of Diving Museum Liability insurance for dive students Pending 3 year average  Comments / Vendor Item Purchased From 1 rental per course @ \$10 each 6 rentals per course @ \$40 each 5 charters per course @ \$70 each 60 hours/\$19.13 per hr + benefits American Academy of Underwater Sciences Liability insurance for dive students	New Lab Fee	Current Lab Fee	Change in Fee	Percentage of Change	Reason for Change
Course ISC2132 UKC	No. Per Course  Course Description Basic Research Diving  Offered Per Year No. Per Course	Personnel Service Liability  Type Rental Rental Rental Personnel Service Liability	63005 57000 64501 63503 70601 <b>x Acet #</b> 63001 63005 57000 64501 63503 70601	Charter boat fee Technical Advisor, Diving Admission fee Student Insuranace  Total  Description  Pool fee Lagoon fee Charter boat fee Technical Advisor, Diving AAUS Application Fee Student Insuranace  Total	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	861 84 35 (77) 2,513 ost Per Year 70 1,680 2,450 1,148 245 35 (49)	\$ 490 \$ 861 \$ 84 \$ 35 \$ (77) \$ 2,513 Cost Per Course \$ 70 \$ 1,680 \$ 2,450 \$ 1,148 \$ 245 \$ 35 \$ (49) \$ 5,579 Cost Per	\$ 70 \$ 126 \$ 12 \$ 5 \$ (11) \$ 362 Cost Per Student \$ 10 \$ 240 \$ 350 \$ 164 \$ 35 \$ 5 \$ (77) Cost Per	2 charters per course @ \$70 each 45 hours/\$19.13 per hr + benefits History of Diving Museum Liability insurance for dive students Pending 3 year average  Comments / Vendor Item Purchased From 1 rental per course @ \$10 each 6 rentals per course @ \$40 each 5 charters per course @ \$70 each 60 hours/\$19.13 per hr + benefits American Academy of Underwater Sciences Liability insurance for dive students Pending 3 year average	New Lab Fee \$ 797 New Lab	Current Lab Fee \$ 797 Current	Change in Fee	Percentage of Change	Reason for Change
Course ISC2132 UKC	Course Description Basic Research Diving Offered Per Year No. Per Course Course Description	Personnel Service Liability  Type Rental Rental Rental Personnel Service Liability  Type	63005 57000 64501 63503 70601 <b>x</b> <b>Acct #</b> 63001 63005 57000 64501 63503	Charter boat fee Technical Advisor, Diving Admission fee Student Insuranace  Total  Description  Pool fee  Lagoon fee Charter boat fee Technical Advisor, Diving AAUS Application Fee Student Insuranace  Total  Description	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	861 84 35 (77) 2,513 ost Per Year 70 1,680 2,450 1,148 245 35 (49) 5,579	\$ 490 \$ 861 \$ 84 \$ 35 \$ (77) \$ 2,513 Cost Per Course \$ 70 \$ 1,680 \$ 2,450 \$ 1,148 \$ 245 \$ 35 \$ (49) \$ 5,579	\$ 70 \$ 126 \$ 12 \$ 5 \$ (11) \$ 362 Cost Per Student \$ 10 \$ 240 \$ 350 \$ 164 \$ 35 \$ 5 \$ (77)	2 charters per course @ \$70 each 45 hours/\$19.13 per hr + benefits History of Diving Museum Liability insurance for dive students Pending 3 year average  Comments / Vendor Item Purchased From 1 rental per course @ \$10 each 6 rentals per course @ \$40 each 5 charters per course @ \$70 each 60 hours/\$19.13 per hr + benefits American Academy of Underwater Sciences Liability insurance for dive students	New Lab Fee	Current Lab Fee	Change in Fee	Percentage of Change	Reason for Change no change
Course ISC2132 UKC 1 7	No. Per Course  Course Description Basic Research Diving  Offered Per Year No. Per Course  Course Description Scuba Maintenance &	Personnel Service Liability  Type Rental Rental Personnel Service Liability	63005 57000 64501 63503 70601 X Act # 63001 63001 63005 57000 64501 63503 70601	Charter boat fee Technical Advisor, Diving Admission fee Student Insuranace  Total  Description  Pool fee Lagoon fee Charter boat fee Technical Advisor, Diving AAUS Application Fee Student Insuranace  Total  Description  O-rings, silicone, VIP stickers, cleaning materials,	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	861 84 35 (77) 2,513 ost Per Year 70 1,680 1,148 245 35 (49) 5,579 ost Per Year	\$ 490 \$ 861 \$ 84 \$ 35 \$ (77) \$ 2,513 Cost Per Course \$ 70 \$ 1,680 \$ 2,450 \$ 1,148 \$ 245 \$ 35 \$ (49) \$ 5,579 Cost Per Course	\$ 70 \$ 126 \$ 12 \$ 5 \$ (11) \$ 360 Cost Per Student \$ 10 \$ 240 \$ 350 \$ 164 \$ 35 \$ 5 \$ 5 \$ 797 Cost Per Student	2 charters per course @ \$70 each 45 hours/\$19.13 per hr + benefits History of Diving Museum Liability insurance for dive students Pending 3 year average  Comments / Vendor Item Purchased From 1 rental per course @ \$10 each 6 rentals per course @ \$40 each 5 charters per course @ \$70 each 60 hours/\$19.13 per hr + benefits American Academy of Underwater Sciences Liability insurance for dive students Pending 3 year average  Comments / Vendor Item Purchased From	New Lab Fee \$ 797 New Lab	Current Lab Fee \$ 797 Current	Change in Fee	Percentage of Change	Reason for Change  no change
Course ISC2132 UKC 1 7 Course PEN1141	Course Description Basic Research Diving Offered Per Year No. Per Course Course Description	Personnel Service Liability  Type Rental Rental Rental Personnel Service Liability  Type Liability	63005 57000 64501 63503 70601 x Acct # 63001 63005 57000 64501 63503 70601 Acct #	Charter boat fee Technical Advisor, Diving Admission fee Student Insuranace  Total  Description  Pool fee Lagoon fee Charter boat fee Technical Advisor, Diving AAUS Application Fee Student Insuranace  Total  Description  O-rings, silicone, VIP stickers, cleaning materials, glue, hardware vise	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	861 84 35 (77) 2,513 ost Per Year 70 1,680 2,450 1,148 245 35 (49) 5,579 ost Per Year	\$ 490 \$ 861 \$ 84 \$ 35 \$ (77) \$ 2,513 Cost Per Course \$ 1,680 \$ 2,450 \$ 1,148 \$ 245 \$ 35 \$ (49) \$ (55) \$ (55) \$ (57) Cost Per Course	\$ 70 \$ 126 \$ 12 \$ 5 \$ (11) \$ 362 Cost Per Student \$ 10 \$ 240 \$ 350 \$ 164 \$ 35 \$ 5 \$ (77) Cost Per Student	2 charters per course @ \$70 each 45 hours/\$19.13 per hr + benefits History of Diving Museum Liability insurance for dive students Pending 3 year average  Comments / Vendor Item Purchased From 1 rental per course @ \$10 each 6 rentals per course @ \$40 each 5 charters per course @ \$70 each 60 hours/\$19.13 per hr + benefits American Academy of Underwater Sciences Liability insurance for dive students Pending 3 year average  Comments / Vendor Item Purchased From Oceanic, Trident, ACE	New Lab Fee \$ 797 New Lab	Current Lab Fee \$ 797 Current	Change in Fee	Percentage of Change	Reason for Change  no change  Reason for Change
Course ISC2132 UKC 1 7	Course Description Basic Research Diving Offered Per Year No. Per Course  Course Description Scuba Maintenance & Repair	Personnel Service Liability  Type Rental Rental Personnel Service Liability	63005 57000 64501 63503 70601 X Act # 63001 63001 63005 57000 64501 63503 70601	Charter boat fee Technical Advisor, Diving Admission fee Student Insuranace  Total  Description  Pool fee Lagoon fee Charter boat fee Technical Advisor, Diving AAUS Application Fee Student Insuranace  Total  Description  O-rings, silicone, VIP stickers, cleaning materials,	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	861 84 35 (77) 2,513 ost Per Year 70 1,680 1,148 245 35 (49) 5,579 ost Per Year	\$ 490 \$ 861 \$ 84 \$ 35 \$ (77) \$ 2,513 Cost Per Course \$ 70 \$ 1,680 \$ 2,450 \$ 1,148 \$ 245 \$ 35 \$ (49) \$ 5,579 Cost Per Course	\$ 70 \$ 126 \$ 12 \$ 5 \$ (11) \$ 362 Cost Per Student \$ 10 \$ 240 \$ 350 \$ 164 \$ 35 \$ 5 \$ (77) Cost Per Student	2 charters per course @ \$70 each 45 hours/\$19.13 per hr + benefits History of Diving Museum Liability insurance for dive students Pending 3 year average  Comments / Vendor Item Purchased From 1 rental per course @ \$10 each 6 rentals per course @ \$40 each 5 charters per course @ \$70 each 60 hours/\$19.13 per hr + benefits American Academy of Underwater Sciences Liability insurance for dive students Pending 3 year average  Comments / Vendor Item Purchased From	New Lab Fee \$ 797 New Lab	Current Lab Fee \$ 797 Current	Change in Fee	Percentage of Change	Reason for Change no change
Course ISC2132 UKC 1 7 Course PEN1141	No. Per Course  Course Description Basic Research Diving  Offered Per Year No. Per Course  Course Description Scuba Maintenance &	Personnel Service Liability  Type Rental Rental Rental Personnel Service Liability  Type Liability	63005 57000 64501 63503 70601 x Acct # 63001 63005 57000 64501 63503 70601 Acct #	Charter boat fee Technical Advisor, Diving Admission fee Student Insuranace  Total  Description  Pool fee Lagoon fee Charter boat fee Technical Advisor, Diving AAUS Application Fee Student Insuranace  Total  Description  O-rings, silicone, VIP stickers, cleaning materials, glue, hardware vise	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	861 84 35 (77) 2,513 ost Per Year 70 1,680 2,450 1,148 245 35 (49) 5,579 ost Per Year	\$ 490 \$ 861 \$ 84 \$ 35 \$ (77) \$ 2,513 Cost Per Course \$ 70 \$ 1,680 \$ 2,450 \$ 1,148 \$ 245 \$ 35 \$ (49) \$ 5,579 Cost Per Course	\$ 70 \$ 126 \$ 12 \$ 5 \$ (11) \$ 360 Cost Per Student \$ 10 \$ 240 \$ 350 \$ 164 \$ 35 \$ 5 \$ (7) \$ 797 Cost Per Student	2 charters per course @ \$70 each 45 hours/\$19.13 per hr + benefits History of Diving Museum Liability insurance for dive students Pending 3 year average  Comments / Vendor Item Purchased From 1 rental per course @ \$10 each 6 rentals per course @ \$40 each 5 charters per course @ \$70 each 60 hours/\$19.13 per hr + benefits American Academy of Underwater Sciences Liability insurance for dive students Pending 3 year average  Comments / Vendor Item Purchased From  Oceanic, Trident, ACE Mares Instructor	New Lab Fee \$ 797 New Lab	\$ 797 Current Lab Fee	Change in Fee	Percentage of Change	Reason for Change  no change  Reason for Change  Mares certification

Diving Business Technology (6 - 7)

Course	Course Description	Tuno	Acct #	Description	Cost Per Year	Cost Po		Cost Per Student	Comments / Vendor Item Purchased From	New Lab Fee	Old Lab Fee	Change in Fee	Percentage of Change	Reason for
Course	Course Description	Туре	ACCI #	Description	Cost Per	Cost Po		Cost Per	Comments / Vendor item Furchased From	New Lab	Current	Change in	Percentage	Change
Course	Course Description	Acct #	Туре	Description	Year	Course		Student	Comments / Vendor Item Purchased From	Fee	Lab Fee	Fee	of Change	Reason for Change
PEN2110	Specialty Diver													
	Training	Service	64501	PIC Online - Diver Certification (2)	\$ 42		20 \$		PADI - 10020 x 2	1				
UKC		Rental	63001	Pool fee	\$ 7		70 \$		1 rental per course @ \$10 each					
		Rental	63001	Lagoon fee	\$ 56		60 \$		2 rentals per course @ \$40 per person					
1	Offered Per Year	Rental	63005	Charter boat fee	\$ 98		80 \$		2 charters per course @ \$70 each	1				no change
7	No. Per Course	Personnel	57000	Technical Advisor, Diving	\$ 87		79 \$		45 hours/\$19.51 per hr + benefits					
		Supplies	65501	Specialty Diver Manual (2)	\$ 15		54 \$	51						
			70601				77) \$		Pending 3 year average					
					Total \$ 2,98		86 \$	455		\$ 455		\$ 0	0%	
_			_		Cost Per	Cost Po		Cost Per		New Lab	Current	Change in	•	Reason for
Course	Course Description		Type	Description	Year	Course		Student	Comments / Vendor Item Purchased From	Fee	Lab Fee	Fee	of Change	Change
PEQ1136C	Scuba Instructor Training	Rental	63001	Pool fee	\$ 7	\$	70 \$	10	1 rental per course @ \$10 each					
UKC		Rental	63001	Lagoon fee	\$ 56	) \$ 5	60 \$	80	2 rentals per course @ \$40 each	1				
1	Offered Per Year	Rental	63005	Charter boat fee	\$ 98	) \$ 9	80 \$	140	2 charters per course @ \$70 each	1				no change
7	No. Per Course	Personnel	57000	Technical Advisor, Diving	\$ 78	1 \$ 7	84 \$	112	40 hours/\$19.51 per hr + benefits	1				
			70601	, <u>, , , , , , , , , , , , , , , , , , </u>	\$ (9	3) \$	98) \$		Pending 3 year average	1				
				Total	\$ 2,29	5 \$ 2,2	96 \$	328	increase	\$ 328	\$ 328	\$ -	0%	
	•		•		Cost Per	Cost Po	r C	Cost Per		New Lab	Current	Change in	Percentage	Reason for
Course	Course Description	Acct #	Type	Description	Year	Course	5	Student	Comments / Vendor Item Purchased From	Fee	Lab Fee	Fee	of Change	Change
PEQ1137C	Divemaster	Rental	63001	Pool fee	\$ 7	) \$	70 \$	10	1 rental per course @ \$10 each					
UKC		Rental	63001	Lagoon fee	\$ 84	) \$ 8	40 \$	120	3 rentals per course @ \$40 each	1				
1	Offered Per Year	Rental	63005	Charter boat fee	\$ 98	) \$ 9	80 \$	140	2 charters per course @ \$70 each	1				no change
7	No. Per Course	Personnel	57000	Technical Advisor, Diving	\$ 78	1 \$ 7	84 \$	112	40 hours/\$19.51 per hr + benefits	1				no change
			70601		\$ (9	3) \$	98) \$	(14)	Pending 3 year average	1				
					Total \$ 2,57	5 \$ 2,5	76 \$	368		\$ 368	\$ 368	\$ -	0%	
					Cost Per	Cost Po	r C	Cost Per		New Lab	Current	Change in	Percentage	Reason for
Course	Course Description	Acct #	Type	Description	Year	Course	5	Student	Comments / Vendor Item Purchased From	Fee	Lab Fee	Fee	of Change	Change
PGY1245C	Underwater Photography	Rental	63001	Pool fee	\$ 7	\$	70 \$	10	1 rental per course @ \$10 each					
UKC	Ü , ,	Rental	63001	Lagoon fee	\$ 1.12	) \$ 1.1	20 \$	160	4 rentals per course @ \$40 each	1				
		Rental	63005	Charter boat fee	\$ 98	) \$ 9	80 \$		2 charters per course @ \$70 each	1				
1	Offered Per Year	Personnel	57000	Technical Advisor, Diving	\$ 78		84 \$		40 hours/\$19.53 per hr + benefits	1				
7	No. Per Course	Service	64501	PIC Online - Diver Certification Form	\$ 18		89 \$		PADI - 10020	1				_
		Software	65703	Adobe Lightroom	\$ 63		33 \$		\$1899.96 / 3 years	1				no change
		Equipment	65501	Camera Supplies			57 \$		Camera tab	1				
		Capital	70501	Camera Equipment Replacements	\$ 22		28 \$		Camera tab	1				
		Maint	66001	Camera Maintenance			27 \$		Camera tab	1				
			70601				22) \$		Pending 3 year average	1				
				Total	\$ 4,06		67 \$	581	g	\$ 581	\$ 581	\$ 0	0%	
			· ·	1	Cost Per	Cost Po		Cost Per		New Lab	Current	Change in		Reason for
	Course Description	Acct #	Type	Description	Year	Course		Student	Comments / Vendor Item Purchased From	Fee	Lab Fee	Fee	of Change	Change
Course													•	
	Adcanced Diving		63002	BCDs, westuits, regulators, tanks	\$ 1.05	) \$ 1.0	50 \$	150	6 rentals per course @ \$25 each					
Course PEN2137C	Adcanced Diving Theory & Practice	Rentals - Equipment			\$ 21		10 \$		1 rental per course @ \$10 each	1				
		Rentals - Equipment Rentals - Facilities	63001	Pool fee	ا ع ا					1				
PEN2137C				Pool fee Lagoon fee	\$ 56		60 \$	80	3 rentals per course @ \$40 each					
PEN2137C	Theory & Practice	Rentals - Facilities	63001 63001		\$ 56	) \$ 5				_				
PEN2137C UKC		Rentals - Facilities Rentals - Facilities Rentals - Other	63001	Lagoon fee	\$ 56 \$ 48	3 \$ 4	60 \$ 83 \$ 48 \$	69	3 rentals per course @ \$40 each 2 charters per course @ \$69 each 45 hours/\$17.50 per hr + benefits	-				no change
PEN2137C UKC	Theory & Practice Offered Per Year	Rentals - Facilities Rentals - Facilities Rentals - Other	63001 63001 63005	Lagoon fee Charter boat fee	\$ 56 \$ 48 \$ 84	) \$ 5 3 \$ 4 3 \$ 8	83 \$	69 121	2 charters per course @ \$69 each	-				no change
PEN2137C UKC	Theory & Practice Offered Per Year	Rentals - Facilities Rentals - Facilities Rentals - Other For Employee	63001 63001 63005 57000	Lagoon fee Charter boat fee Technical Advisor, Diving	\$ 56 \$ 48 \$ 84 \$ 16	) \$ 5 3 \$ 4 3 \$ 8	83 \$ 48 \$	69 121 24	2 charters per course @ \$69 each 45 hours/\$17.50 per hr + benefits	- - - -				no change
PEN2137C UKC	Theory & Practice Offered Per Year	Rentals - Facilities Rentals - Facilities Rentals - Other PT Employee Other services	63001 63001 63005 57000 64501	Lagoon fee Charter boat fee Technical Advisor, Diving PIC online - diver certification form	\$ 56 \$ 48 \$ 84 \$ 16	0 \$ 5 3 \$ 4 3 \$ 8 3 \$ 8	83 \$ 48 \$ 68 \$ 79 \$	69 121 24 11	2 charters per course @ \$69 each 45 hours/\$17.50 per hr + benefits PADI - 10020	- - - - -				no change

Diving Business Technology (7 - 7)