

Maricopa Community Colleges
Chart of Accounts
GENERAL LEDGER BUSINESS UNITS (GLBU)
(Effective 7/1/15)

GLBU	Description
PCMAI	PHOENIX COLLEGE
GCMAI	GLENDALE COLLEGE
GWMAI	GATEWAY COLLEGE
MARSC	MARICOPA SKILL CENTER
SWTSC	SOUTHWEST SKILL CENTER
NWTSC	NORTH WEST SKILL CENTER
MCMAI	MESA COLLEGE
SCMAI	SCOTTSDALE COLLEGE
RSMAI	RIO SALADO COLLEGE
SMMAI	SOUTH MOUNTAIN COLLEGE
CGMAI	CHANDLER/GILBERT COLLEGE
PVMAI	PARADISE VALLEY COLLEGE
EMMAI	ESTRELLA MOUNTAIN COLLEGE
DSTOF	DISTRICT OFFICE
DSTWD	DISTRICT WIDE
MCORC	MARICOPA CORPORATE COLLEGE

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OPERATING UNITS

(Effective 7/1/15)

Operating Unit	Description	Applicable General Ledger Business Units (GLBUs)	
CGMAINCA	CHANDLER/GILBERT COLLEGE MAIN	CGMAI	
SUNLAKES	SUN LAKES CENTER	CGMAI	
WMSCAMPU	WILLIAMS CAMPUS	CGMAI	
DATA CNTR	DATA CENTER	DSTOF	DSTWD
DOMAINCA	DISTRICT OFFICE MAIN	DSTOF	
EMRLDPNT	EMERALD POINT	DSTOF	
MARICOTV	MCTV	DSTOF	
PUBSAFTY	PUBLIC SAFETY	DSTOF	
WOODSTRT	WOOD STREET	DSTOF	
DISTWIDE	District Wide Operating Unit	DSTWD	
BUCKEYEC	BUCKEYE CAMPUS	EMMAI	
EMMAINCA	ESTRELLA MOUNTAIN COLLEGE MAIN	EMMAI	
GCMANCA	GLENDALE COLLEGE MAIN	GCMAI	
NRTHGLEN	NORTH GLENDALE CAMPUS	GCMAI	
CHTRHSC	CHARTER HIGH SCHOOL	GWMAI	PCMAI
GWMAINCA	GATEWAY COLLEGE MAIN	GWMAI	
CUTNGEDG	CUTTING EDGE	MARSC	
MSCMAICA	SKILL CENTER MAIN CAMPUS	MARSC	
CHACADMY	CHAIR ACADEMY	MCMAI	
DTNMESEC	DOWNTOWN MESA EDUCATION CENTER	MCMAI	
MCMANCA	MESA COLLEGE MAIN	MCMAI	
PHXMESGW	PHOENIX-MESA GATEWAY CENTER	MCMAI	
REDMTNCA	RED MOUNTAIN CAMPUS	MCMAI	
CENTINOV	CNTR FOR ENTREPRENURIAL INNOV	MCORC	
MCORMAIN	MARICOPA CORPORATE COLL MAIN	MCORC	
NRTWSTSC	NorthWest Skill Center Opr Unt	NWTSC	
PCMAINCA	PHOENIX COLLEGE MAIN	PCMAI	
PHXDWNTN	DOWNTOWN PHOENIX CAMPUS	PCMAI	
BLKMTNCA	BLACK MOUNTAIN CAMPUS	PVMAI	
PVMAINCA	PARADISE VALLEY COLLEGE MAIN	PVMAI	
7THAVPHX	DOWNTOWN PHOENIX - 7TH AVE	RSMAI	
ASPCLEWIS	ASPC-LEWIS	RSMAI	
ASPCPRRY	ASPC-PERRYVILLE	RSMAI	
AVONDALE	AVONDALE	RSMAI	
COMMQRK	COMMUNIVERSITY AT QUEEN CREEK	RSMAI	CGMAI
COMMSURP	COMMUNIVERSITY AT SURPRISE	RSMAI	GCMAI
DENTALCL	DENTAL CLINIC	RSMAI	
EVVEDCTR	EAST VALLEY VETERANS EDUC CNTR	RSMAI	
KBAQRADI	KBAQ RADIO STATION	RSMAI	
KJZZRADI	KJZZ RADIO STATION	RSMAI	
LFLNGLRN	LIFELONG LEARNING CENTER	RSMAI	
LUKEAFBS	LUKE AIRFORCE BASE	RSMAI	

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NORTHERN	NORTHERN	RSMAI
ORNGWOOD	ORANGEWOOD	RSMAI
RSMAINCA	RIO SALADO COLLEGE MAIN	RSMAI
SOUTHERN	SOUTHERN	RSMAI
SPOT127R	SPOT 127	RSMAI
SUNSNSDR	SUN SOUNDS RADIO STATION	RSMAI
THOMASRD	THOMAS	RSMAI
BUSINSTE	BUSINESS INSTITUTE	SCMAI
SCMAINCA	SCOTTSDALE COLLEGE MAIN	SCMAI
GUADCNTR	GUADALUPE CENTER	SMMAI
LAVNCNTR	LAVEEN CENTER	SMMAI
SMCOMLIB	SOUTH MOUNTAIN COMM LIBRARY	SMMAI
SMMAINCA	SOUTH MOUNTAIN COLLEGE MAIN	SMMAI
SOUWSTSC	SouthWest Skill Center Opr Unt	SWTSC

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FUNCTIONS

(Effective 7/1/15)

FMS Code	Name	Description	Examples
ACAD_SUPP	Academic Support	Expenses that indirectly help carry out the primary functions of instruction, research and public service	Libraries, computer labs that are not part of instruction, galleries, dental clinics, audio visual, academic deans, department chairs that don't teach, separately budgeted course/curriculum development
INST_SPPT	Institutional Support	Expense related to administration and day to day operations at the colleges and District Office; Institution-wide Support & Administration	Legal, fiscal operations, HR, central IT, software licensing, safety, security, insurance, mail and copy services, executive salaries and expenses
AUX_ENT	Auxiliary Enterprises	Expenses related to operations that are self-supporting to provide a service for a fee (only used in F2XX)	Such as food services and bookstores
CONTINGNCY	Contingency	Budget classification to cover unforeseen event/emergency	NO actual expenses should hit this classification
DEPREC	Depreciation	Classification to record depreciation expense	District office use only
INSTRCTON	Instruction	Expenses directly related to teaching – both credit and noncredit courses	Faculty, department chairs that also teach, teaching supplies, and IT (including computer labs) directly related to classroom
OP/MNTPLNT	Operation/Maintenance of plant	Expense related to buildings	Physical plant administration, building maintenance, custodial, utilities, major repairs and renovations
OTHER	Other	Classification used as a placeholder until proper fund determined	District office use only
PUBLIC_SVC	Public Service	Expenses related to activities to benefit external parties	Radio stations, community services, conferences and public lectures
STDFINASST	Student Financial Assistance	Scholarships and financial aid awards	Scholarships, stipends, prizes and awards
STDNT_SVCS	Student Services	Activities centered around students	Enrollment services, student activities, counseling, veterans' services, student organizations, cultural events, athletics and student newspaper

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FUNDS
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Fund Number	Description
090	TREASURY FUND
110	GENERAL FUND
210	STUDENT FEES CLEARING
230	OTHER AUXILIARY PROGRAMS
250	COURSE FEES
270	FOOD SERVICE
280	NON CREDIT PROGRAMS
290	STUDENT SYSTEM CLEARING
310	PVT GIFTS, GRNTS, AND CNTRCTS
320	STATE GRANTS AND CONTRACTS
325	LOCAL GRANTS AND CONTRACTS
330	FEDERAL DIRECT GRANTS
340	FEDERAL PASSTHROUGH GRANTS
360	FEDERAL FINANCIAL AID
370	OTHER RESTRICTED
380	SCHOLARSHIPS
510	SHORT TERM LOANS
520	FEDERAL REVOLVING LOANS
610	ENDOWMENT FUNDS
620	QUASI ENDOWMENT FUNDS
710	UNEXP PLANT UNRESTRICTED
730	UNEXP PLANT GO BONDS
740	UNEXP PLANT REVENUE BONDS
810	DEBT SERVICE GO BONDS
820	DEBT SERVICE REVENUE BONDS
860	INVESTMENT IN PLANT
910	AGENCY FUND CLUB ACCOUNTS
920	AGENCY-WRKSHPS, CONFCS, TRIPS
950	PAYROLL AND BENEFITS CLEARING
YYY	AUDIT FUND (CNTRLERS USE ONLY)