

# Chart of Accounts – Functional Classification Definitions

The following is a list of classifications to be used for the “Function” field within the account code string:

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/health clinics, culinary operations (NOT food service), audio visual, academic deans, department chairs that don't teach, separately budgeted course/curriculum development, academic advising, faculty professional growth
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	<b>Classification to record depreciation expense</b>	<b>District office use only</b>
INST_SPPT	Institutional Support	Expense related to day to day operations at the colleges and District Office	Legal, administration, fiscal operations, HR, central IT, software licensing, safety, security, insurance, mail and copy services; development, fundraising, and alumni relations; fleet; government relations
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, safety and security
OTHER	Other	<b>Classification used as a placeholder until proper fund determined</b>	<b>District office use only</b>
PUBLIC_SVC	Public Service	Expenses related to activities to benefit external parties	Radio stations, MCTV, 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, testing, administration of financial aid, student activities, counseling, career centers, veterans' services, student organizations, cultural events, athletics and student newspaper, non-credit instruction for tutoring and remedial courses