

Contribution Margin Discussion  
 Finance Council 4/3/2015

<u>2014 CAFR</u>	<u>Fund</u>	<u>Description</u>	<u>\$\$\$</u>
pg36	General fund	Tuition	31,443,694
pg36	General fund	Fees	4,809,405
pg36	General fund	Insturction	<u>(52,001,468)</u>
			(15,748,369)
pg38	Admin restricted	Tuition	375,169
pg38	Admin restricted	Fees	4,225,890
pg38	Admin restricted	Insturction	<u>(4,530,264)</u>
			70,795
pg40	Special Revenue	Tuition	15,566
pg40	Special Revenue	Fees	86,439
pg40	Special Revenue	Insturction	<u>(2,733,014)</u>
			(2,631,009)
Contribution Margin before International Program			<b>(18,308,583)</b>
pg45	Enterprise fund	Tuition/Fees	<u>4,316,561</u>
			International 4,316,561
Contribution Margin			<b>(13,992,022)</b>

## **Expense Functions**

### **Instruction**

Expenditures are for all activities that are part of the College's instructional programs, including expenditures for departmental administrators and their support.

### **Instructional Support**

Expenditures are for activities carried out primarily to provide support services that are an integral part of the College's instructional programs. This category includes the media and technology employed by these programs for the retention, preservation and display of materials as well as the administrative support operations that function within the various instructional units. It also includes expenditures for chief instructional officers and their support where their primary assignment is administration.

### **Student Services**

Expenditures are for admissions, registration, recordkeeping and other activities when the primary purpose is to contribute to students' well-being and development outside the context of their formal instructional program.

### **Community Services**

Expenditures are for activities established primarily to provide non-instructional services to groups external to the college. One such activity involves making the various resources and unique capabilities that exist within the college available to the public.

### **College Support Services**

Expenditures are for activities whose primary purpose is to provide operational support for the ongoing operation of the college, excluding physical plant operations. Expenses include executive management, fiscal operations, administrative and logistical services and community relations.

### **Plant Operations and Maintenance**

Expenditures are for the operation and maintenance of the physical plant. It includes services related to campus grounds and facilities, utilities and property insurance.

### **Plant Additions**

Expenditures are for land, land improvement, buildings and major remodeling or renovation that is not a part of normal plant operation and maintenance.

### **Financial Aid**

Expenditures are for loans, grants and trainee stipends to enrolled students. Student fee remissions are also included in this expense function.

### **Contingency**

A budget account, not for expenditures, that provides for contingencies and unanticipated items. Contingency accounts are also used to hold funds for future distribution. This function may also be used to provide expenditure authority for obligations created but not expended in previous years.

**FY2014 Budget Allocations, by Fund, can be found on page 29.**