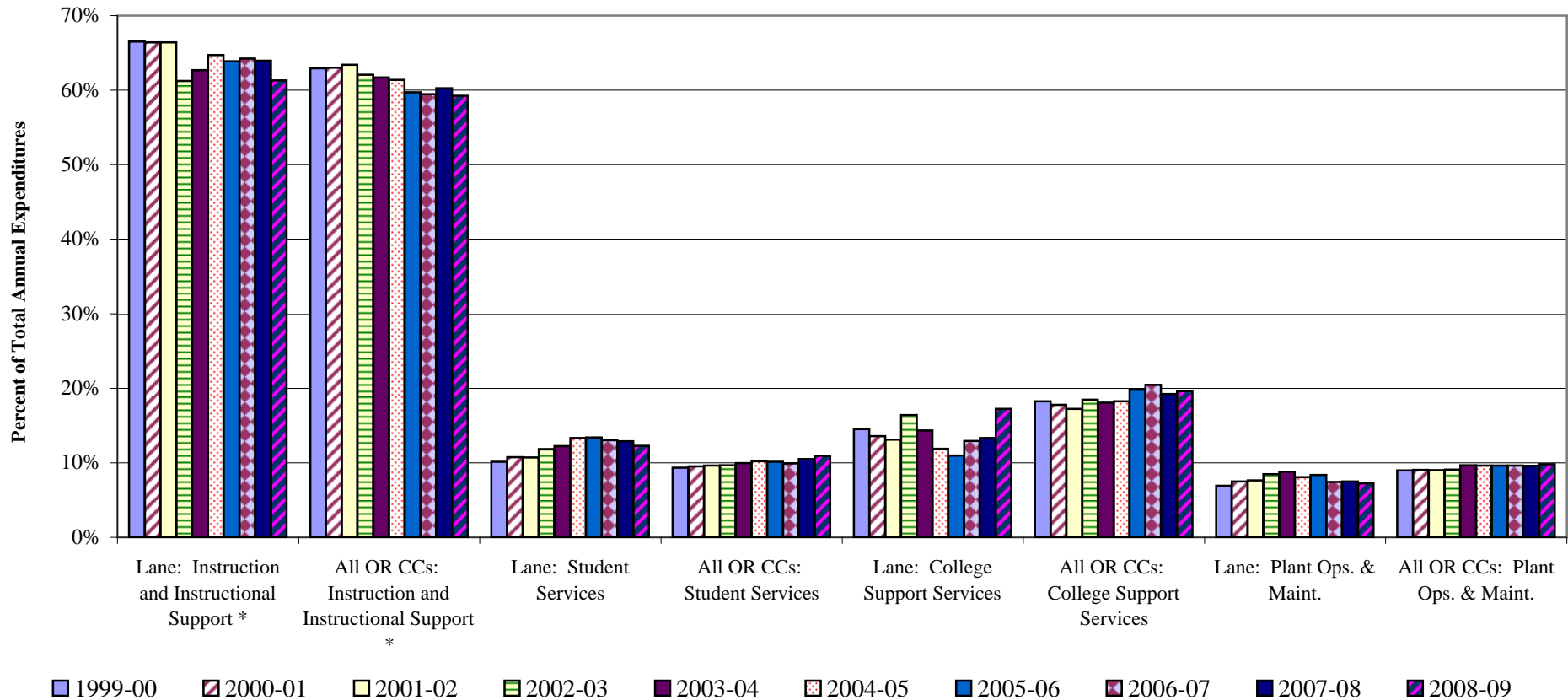


## General Fund Operating Expenditures -- Lane and All Oregon Community Colleges



\* The Annual Financial Report categories of "Instruction" and "Instructional Support" have been combined in a single category here to enable more accurate comparison across Oregon community colleges.

Following are ODCWD's brief explanations of the college cost centers reported above: • **Instruction** - direct costs of providing classes • **Instructional support** - instructional deans, faculty development, libraries, etc. • **Student services** - counseling, registrar, placement, records, etc. • **College support services** - business and personnel office, president and board, etc. • **Plant operations and maintenance** - facilities.

Following are excerpts of Lane's explanations of the expense functions (reported in the Budget Document, p. ix): • **Instruction** - Expenditures for all activities that are part of the college's instructional programs, including expenditures for departmental administrators and their support. • **Instructional support** - Expenditures for activities carried out primarily to support services that are an integral part of the college's instructional programs. • **Student services** - Expenditures for admissions, registration, record keeping, and other activities which primary purpose is to contribute to students' well-being and to students' development outside the context of the formal instructional program. • **College support services** - Expenditures for activities whose primary purpose is to provide operational support for the ongoing operation of the college, excluding physical plant operations. • **Plant operations and maintenance** - Expenditures for the operation and maintenance of the physical plant. It includes services related to campus grounds and facilities, utilities, and property insurance.

**Sources:** Oregon Community College Profile: Table 28 -- General Fund Operating Expenditures. Lane Comprehensive Annual Financial Report.