

**TOTAL RESTRICTED & UNRESTRICTED EXPENDITURES BY FUNCTIONAL CLASSIFICATION
STATE-SUPPORTED INSTITUTIONS
FY 2016-2017**

Institution	Student-focused				Net Grant Aid	Subtotal
	Instruction	Academic Support	Student Service	Institutional Support		
Talladega College	\$4,052,199	\$474,974	\$3,873,377	\$5,484,034		\$13,884,584
Tuskegee University	\$38,331,333	\$4,949,619	\$10,149,968	\$22,155,745		\$75,586,665
Percentage of Subtotal						
Talladega College	29%	3%	28%	39%	0%	100%
Tuskegee University	51%	7%	13%	29%	0%	100%

Institution	Mission-related		Autonomous activities			Total Operating Expenses
	Research	Public Service	Hospital Services	Auxiliary Enterprises	Independent Operations	
Talladega College		\$293,668		\$1,437,953		\$15,616,205
Tuskegee University	\$20,667,070	\$9,421,848		\$8,394,717	\$3,835,359	\$124,883,720

Facilities and Capital expenses These amounts are spread across the other categories.		
Op & Main Plant (b)	Depreciation (b)	
Talladega College	\$1,931,888	\$789,956
Tuskegee University	\$12,817,189	\$9,821,439

Note:

(a) Definitions for the Expenditure columns

Instruction - Expenses of the colleges, schools, departments, and other instructional divisions of the institution and expenses for departmental research and public service that are not separately budgeted are included in this classification. Includes expenses for both credit and noncredit activities. Excludes expenses for academic administration where the primary function is administration (e.g., academic deans). The instruction category includes academic instruction, occupational and vocational instruction, community education, preparatory and adult basic education, and remedial and tutorial instruction conducted by the teaching faculty for the institution's students.

Research - This category includes all expenses for activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution. Does not include nonresearch sponsored programs (e.g., training programs).

Public service - Includes expenses for all activities budgeted specifically for public service and for activities established primarily to provide noninstructional services beneficial to groups external to the institution. Examples are seminars and projects provided to particular sectors of the community. Includes expenditures for community services and cooperative extension services.

Academic support - This category includes expenses for the support services that are an integral part of the institution's primary missions of instruction, research, and public service. Includes expenses for museums, libraries, galleries, audio/visual services, ancillary support, academic administration, personnel development, and course and curriculum development. Include expenses for veterinary and dental clinics if their primary purpose is to support the institutional program.

Student services - Includes expenses for admissions, registrar activities, and activities whose primary purpose is to contribute to students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instructional program. Examples are career guidance, counseling, and financial aid administration. This category also includes intercollegiate athletics and student health services, except when operated as self-supporting auxiliary enterprises.

Institutional support - Includes expenses for the day-to-day operational support of the institution. Includes expenses for general administrative services, executive direction and planning, legal and fiscal operations, and public relations/development.

Net grant aid to students (net of tuition and fee allowances) - This amount includes Scholarships and fellowships recognized as expenses in the form of outright grants to students selected and awarded by the institution. This amount exceeds fees and charges assessed to students by the institution and would not have been recorded as discounts & allowances. This classification includes the excess of awards over fees and charges from Pell Grants and other resources, including funds originally restricted for student assistance. Does not include loans to students or amounts where the institution is given custody of the funds but is not allowed to select the recipients; these are transactions recorded in balance sheet accounts and not revenues and expenses.

Auxiliary enterprises - Includes expenses of essentially self-supporting operations of the institution that exist to furnish a service to students, faculty, or staff, and that charge a fee that is directly related to, although not necessarily equal to, the cost of the service. Examples are residence halls, food services, student health services, intercollegiate athletics, college unions, college stores, and barber shops when the activities are operated as auxiliary enterprises.

Hospital services - Includes all expenses associated with the operation of a hospital, including nursing expenses, other professional services, general services, administrative services, fiscal services, and charges for physical plant operations.

Independent operations - Includes all expenses for operations that are independent of or unrelated to the primary missions of the institution (i.e., instruction, research, public service), although they may contribute indirectly to the enhancement of these programs. This category is generally limited to expenses of major federally funded research and development centers. Does not include the expenses of operations owned and managed as investments of the institution's endowment funds.

Operations and Maintenance of Plant - Includes expenses for operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes. Specific expenses include utilities, fire protection, property insurance, and similar items. This expense does include amounts charged to auxiliary enterprises, hospitals, and independent operations. Also includes information technology expenses related to operation and maintenance of plant activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in institutional support).

Depreciation - The allocation or distribution of the cost of capital assets, less any salvage value, to expenses over the estimated useful life of the asset in a systematic and rational manner. Depreciation for the year is the amount of the allocation or distribution for the year involved.

(b) These amounts are spread across the other categories.

Data Source: NCES IPEDS Finance Survey, 2016-17