

Total Revenues by Source (a) for Two-Year Public Colleges

FY 2023-24 Two-Year Public Colleges by SREB Category									
Institution	SREB Category (b)	Tuition & Fees After Deducting Discounts & Allowances	State Appropriations	Local Appropriations	Investment Income	Government/ Private Operating Grants and Contracts	Government/ Private Nonoperating Other Funds and Grants	Gifts and Other Revenue	Total Revenue (c)
John C. Calhoun State Community College	1	\$22,278,337	\$37,382,779	\$0	\$483,183	\$6,043,913	\$17,457,846	\$281,161	\$83,927,219
Jefferson State Community College	1	\$17,122,101	\$32,099,521	\$65,000	\$3,682,745	\$8,000,968	\$16,677,795	\$1,030,320	\$78,678,450
Bevill State Community College	2	\$6,878,644	\$22,023,757	\$0	\$288,158	\$13,731,876	\$7,795,689	\$355,735	\$51,073,859
Bishop State Community College	2	\$3,381,241	\$18,596,418	\$0	\$87,806	\$25,046,851	\$9,795,025	\$602,896	\$57,510,237
Coastal State Community College	2	\$8,551,895	\$35,386,419	\$2,556,289	\$1,416,669	\$8,817,098	\$16,566,798	\$268,988	\$73,564,156
Gadsden State Community College	2	\$6,851,061	\$27,380,565	\$961,725	\$2,222,869	\$14,222,553	\$14,629,468	\$12,976	\$66,281,217
Lawson State Community College	2	\$2,922,675	\$18,272,551	\$181,756	\$545,103	\$9,610,314	\$15,769,131	\$166,177	\$47,467,707
Northwest Shoals State Community College	2	\$3,792,626	\$16,909,173	\$46,315	\$263,792	\$9,966,204	\$7,947,220	\$1,791,976	\$40,717,306
Shelton State Community College	2	\$7,454,594	\$27,189,202	\$0	\$1,222,070	\$9,970,782	\$16,307,931	\$502,173	\$62,646,752
Southern Union State Community College	2	\$12,989,531	\$23,272,417	\$0	\$845,303	\$5,283,854	\$10,706,494	\$504,031	\$53,601,630
Wallace State Community College-Dothan	2	\$4,713,121	\$20,891,059	\$0	\$1,654,179	\$10,968,858	\$11,094,918	\$0	\$49,322,135
Wallace State Community College-Hanceville	2	\$9,476,721	\$31,256,624	\$0	\$765,607	\$8,249,971	\$17,794,928	\$494,494	\$68,038,345
Central State Community College	3	\$3,112,431	\$10,900,013	\$0	\$24,872	\$5,749,337	\$5,095,245	\$181,320	\$25,063,218
Chattahoochee Valley State Community College	3	\$2,008,791	\$9,557,423	\$0	\$83,461	\$6,121,147	\$4,478,512	\$58,126	\$22,307,460
Enterprise State Community College	3	\$4,587,205	\$12,722,037	\$0	\$2,068,172	\$37,500,739	\$6,175,923	\$185,547	\$63,239,623
Lurleen B. Wallace State Community College	3	\$1,740,199	\$19,625,882	\$384,889	\$107,608	\$4,730,926	\$4,326,581	\$146,573	\$31,062,658
Northeast State Community College	3	\$1,157,213	\$13,158,043	\$0	\$464,514	\$7,936,611	\$6,429,855	\$43,858	\$29,190,094
Snead State Community College	3	\$10,382,557	\$12,643,140	\$0	\$2,066,742	\$2,585,630	\$6,098,044	\$28,566	\$33,804,679
Wallace State Community College-Selma	3	\$1,748,139	\$14,264,208	\$0	\$238,158	\$8,085,476	\$5,606,915	\$255,633	\$30,198,529
Marion Military Institute	Specialized	\$1,141,605	\$12,827,267	\$0	\$2,540	\$362,607	\$2,518,395	\$250,476	\$17,102,890
Trenholm State Community College	T1	\$2,508,980	\$13,111,694	\$0	\$416,867	\$9,976,835	\$12,990,698	\$65,447	\$39,070,521
Drake State Community College	T2	\$1,293,007	\$7,027,475	\$0	\$265,901	\$4,077,241	\$4,072,078	\$84,758	\$16,820,460
J F Ingram State Technical College	T2	\$0	\$23,679,347	\$0	\$589,092	\$6,677,034	\$56,670	\$64,627	\$31,066,770
Reid State Community College	T2	\$780,099	\$5,933,786	\$0	\$7,621	\$9,722,542	\$1,550,084	\$102,983	\$18,097,115
Institution	SREB Category (b)	Percentage of Revenues by Source Totals							
John C. Calhoun State Community College	1	26.54%	44.54%	0.00%	0.58%	7.20%	20.80%	0.34%	System Data Source: IPEDS 2024-25 Data Collection
Jefferson State Community College	1	21.76%	40.80%	0.08%	4.68%	10.17%	21.20%	1.31%	
Bevill State Community College	2	13.47%	43.12%	0.00%	0.56%	26.89%	15.26%	0.70%	
Bishop State Community College	2	5.88%	32.34%	0.00%	0.15%	43.55%	17.03%	1.05%	
Coastal State Community College	2	11.63%	48.10%	3.47%	1.93%	11.99%	22.52%	0.37%	
Gadsden State Community College	2	10.34%	41.31%	1.45%	3.35%	21.46%	22.07%	0.02%	
Lawson State Community College	2	6.16%	38.49%	0.38%	1.15%	20.25%	33.22%	0.35%	
Northwest Shoals State Community College	2	9.31%	41.53%	0.11%	0.65%	24.48%	19.52%	4.40%	
Shelton State Community College	2	11.90%	43.40%	0.00%	1.95%	15.92%	26.03%	0.80%	
Southern Union State Community College	2	24.23%	43.42%	0.00%	1.58%	9.86%	19.97%	0.94%	
Wallace State Community College-Dothan	2	9.56%	42.36%	0.00%	3.35%	22.24%	22.49%	0.00%	
Wallace State Community College-Hanceville	2	13.93%	45.94%	0.00%	1.13%	12.13%	26.15%	0.73%	
Central State Community College	3	12.42%	43.49%	0.00%	0.10%	22.94%	20.33%	0.72%	
Chattahoochee Valley State Community College	3	9.01%	42.84%	0.00%	0.37%	27.44%	20.08%	0.26%	
Enterprise State Community College	3	7.25%	20.12%	0.00%	3.27%	59.30%	9.77%	0.29%	
Lurleen B. Wallace State Community College	3	5.60%	63.18%	1.24%	0.35%	15.23%	13.93%	0.47%	
Northeast State Community College	3	3.96%	45.08%	0.00%	1.59%	27.19%	22.03%	0.15%	
Snead State Community College	3	30.71%	37.40%	0.00%	6.11%	7.65%	18.04%	0.08%	
Wallace State Community College-Selma	3	5.79%	47.23%	0.00%	0.79%	26.77%	18.57%	0.85%	
Marion Military Institute	Specialized	6.67%	75.00%	0.00%	0.01%	2.12%	14.72%	1.46%	
Trenholm State Community College	T1	6.42%	33.56%	0.00%	1.07%	25.54%	33.25%	0.17%	
Drake State Community College	T2	7.69%	41.78%	0.00%	1.58%	24.24%	24.21%	0.50%	
J F Ingram State Technical College	T2	0.00%	140.78%	0.00%	3.50%	39.70%	0.34%	0.38%	
Reid State Community College	T2	4.31%	32.79%	0.00%	0.04%	53.72%	8.57%	0.57%	

Notes for Two-Year Public College Revenues

- (a) The data provided in this revenue table excludes revenues from auxiliary enterprises such as bookstores and dormitories, hospitals, and independent operations.
- (b) The Southern Regional Education Board (SREB) defines the Two-Year and Technical Categories as follows:

Two-Year Category 1 - includes institutions that award associate's degrees & offer college transfer courses with FTE enrollment of 5,000 or more; some certificates and diplomas also may be awarded.

Two-Year Category 2 - includes institutions that award associate's degrees & offer college transfer courses with FTE enrollment of 2,000 to 4,999; some certificates and diplomas also may be awarded.
Two-Year Category 3 - Award associate's degrees & offer college transfer courses with FTE enrollment of less than 2,000; some certificates and diplomas also may be awarded.

Technical College 1 - includes institutions that award vocational- technical certificates & diplomas with FTE enrollment of 1,000 or more; some vocational-technical associate degrees also may be awarded.

Technical College 2 - includes institutions awarding vocational- technical certificates and diplomas with FTE enrollment less than 1,000; some vocational-technical associate degrees also may be awarded. Specialized -Special purpose institutions with specialized degree programs. These may include medical or health science centers and, in some instances, fine arts schools or military academies.

- (c) Definitions for the Revenue columns are as follows:

Tuition & Fees, After Deducting Discounts & Allowances - Charges assessed against students for educational purposes, including student activity fees, but net of discounts and allowances from institutional and governmental scholarships, waivers, etc. are reported here. These values represent what a typical student would be charged to cover a full academic year, and may not be the same for all students at an institution. If tuition is charged on a per- credit-hour basis, the average full-time credit hour load for an entire academic year is used to estimate average tuition. Required fees include all fixed sum charges that are required of such a large proportion of all students that the student who does not pay the charges is an exception. Discounts and allowances are defined as that part of a scholarship or fellowship that is used to pay institutional charges such as tuition and fees or room and board charges.

State Appropriations - Includes all amounts received by the institution through acts of a state legislative body, except grants and contracts. Funds reported in this category are for meeting current operating expenses, not for specific projects or programs.

Local Appropriations, Education District Taxes & Similar Support – Includes all amounts received from property or other taxes assessed directly by or for an institution below the state level. Includes any other similar general support provided to the institution from governments below the state level.

Investment Income - Revenues derived from the institution's investments, including investments of endowment funds. Such income may take the form of interest income, dividend income, rental income or royalty income and includes both realized and unrealized gains and losses.

Government/Private Operating Grants and Contracts - Revenues from federal, state, & local governmental agencies and from nongovernmental agencies and organizations that are for specific research projects or other types of programs and that are classified as operating revenues. Operating revenues result from providing services and producing and delivering goods. Examples are research projects and similar activities for which amounts are received or expenditures are reimbursable under

the terms of a grant or contract. Included federal land grant appropriations if considered operating revenue. Does not include Pell grants or other federal student aid.

Government/Private Nonoperating Other Funds and Grants - Nonoperating Revenues are those generated from non-exchange transactions, such as appropriations, gifts, and investment earnings. They are often used to support the operations of the institution. The term nonoperating does not preclude use for operating expenses. This category includes the following: **Federal Appropriations** - Funds received by the institution through acts of a federal legislative body, except grants and contracts. Funds reported in this category are for meeting current operating expenses, not for specific projects or programs. An example is federal land-grant appropriations. **Local Appropriations, Education District Taxes & Similar Support** - Funds received from property or other taxes assessed directly by or for an institution below the state level. Includes any other similar general support provided to the institution from governments below the state level, including local government appropriations. **Federal, State and Local Nonoperating Grants** - All amounts reported as nonoperating revenues from federal, state, and local, governmental agencies that are provided on a nonexchange basis. Includes Pell Grants and other Federal student grant aid. Does not include revenues from the Federal Direct Student Loan (FDSL) Program, Federal Work-Study or federal veteran education benefits. Does not include capital grants and gifts.

Gifts, including Contributions from Affiliated Organizations - Revenues from private donors for which no legal consideration is provided; these would be nonexchange transactions as defined in GASB Statement No. 33 Accounting and Financial Reporting for Nonexchange Transactions. Includes all gifts or contributions to the institution except those classified as additions to permanent endowments or capital grants and gifts. Includes gifts from affiliated organizations. Includes the amount of contributed services recognized by the institution.

Other Revenues - This amount includes all operating and nonoperating revenues not included in other lines.

Data Source: *SREB Institutional Categories and NCES IPEDS Finance Survey* of the FY Reported as Charts Indicate