

**Total Restricted and Unrestricted Expenditures (a) by Functional Classification
for Two-Year Public Colleges**

FY 2023-24
Two-Year Public Colleges
by SREB Category

Institution	SREB Category (b)	Student-Focused (c)					Subtotal
		Instruction	Academic Support	Student Service	Institutional Support	Scholarship/Fellowship	
John C. Calhoun State Community College	1	\$34,051,760	\$6,006,990	\$8,065,560	\$14,802,041	\$6,435,534	\$69,361,885
Jefferson State Community College	1	\$37,207,902	\$1,704,571	\$8,513,880	\$13,654,607	\$6,372,117	\$67,453,077
Bevill State Community College	2	\$23,180,343	\$3,530,482	\$7,842,158	\$7,073,817	\$4,158,921	\$45,785,721
Bishop State Community College	2	\$17,508,568	\$2,345,014	\$4,858,900	\$11,098,999	\$3,484,853	\$39,296,334
Coastal State Community College	2	\$37,842,715	\$5,072,523	\$10,812,013	\$11,424,783	\$5,027,298	\$70,179,332
Gadsden State Community College	2	\$22,509,203	\$2,478,867	\$6,236,859	\$8,843,113	\$5,751,609	\$45,819,651
Lawson State Community College	2	\$19,598,671	\$3,294,411	\$4,578,956	\$7,720,903	\$4,899,264	\$40,092,205
Northwest Shoals State Community College	2	\$15,164,203	\$1,956,591	\$5,268,412	\$5,726,271	\$2,790,991	\$30,906,468
Shelton State Community College	2	\$19,567,638	\$4,456,340	\$5,773,041	\$11,618,933	\$4,328,774	\$45,744,726
Southern Union State Community College	2	\$21,012,376	\$5,527,172	\$5,728,166	\$6,917,986	\$7,031,178	\$46,216,878
Wallace State Community College-Dothan	2	\$21,152,618	\$2,589,935	\$5,526,649	\$7,413,901	\$4,324,129	\$41,007,232
Wallace State Community College-Hanceville	2	\$31,693,686	\$5,498,850	\$7,814,197	\$7,236,805	\$5,659,711	\$57,903,249
Central State Community College	3	\$10,425,341	\$914,733	\$3,228,078	\$5,497,552	\$2,473,447	\$22,539,151
Chattahoochee Valley State Community College	3	\$8,268,298	\$968,530	\$3,282,846	\$4,765,990	\$1,955,337	\$19,241,001
Enterprise State Community College	3	\$11,056,344	\$647,887	\$3,541,303	\$5,480,777	\$4,150,591	\$24,876,902
Lurleen B. Wallace State Community College	3	\$8,783,777	\$1,269,158	\$2,232,596	\$3,307,956	\$1,546,155	\$17,139,642
Northeast State Community College	3	\$11,931,343	\$1,844,725	\$4,382,308	\$5,010,487	\$1,761,252	\$24,930,115
Snead State Community College	3	\$11,705,090	\$965,019	\$3,608,946	\$5,103,434	\$2,508,337	\$23,890,826
Wallace State Community College-Selma	3	\$8,108,657	\$1,033,604	\$5,482,634	\$5,505,067	\$4,030,976	\$24,160,938
Marion Military Institute	Specialized	\$2,143,755	\$820,040	\$4,734,988	\$3,535,825	\$1,458,670	\$12,693,278
Trenholm State Community College	T1	\$8,743,469	\$2,020,233	\$1,821,261	\$6,240,068	\$3,195,552	\$22,020,583
Drake State Community College	T2	\$6,023,376	\$1,598,981	\$2,084,269	\$4,753,596	\$1,406,422	\$15,866,644
Ingram State Community College	T2	\$12,199,565	\$2,201,440	\$2,588,837	\$1,716,444	\$0	\$18,706,286
Reid State Community College	T2	\$3,483,456	\$471,186	\$1,067,742	\$2,021,201	\$863,932	\$7,907,517
Institution	SREB Category (b)	Percentage of Subtotal					Data Source: IPEDS 2024-25 Data Collection System
John C. Calhoun State Community College	1	39%	8%	9%	21%	23%	
Jefferson State Community College	1	46%	4%	10%	19%	21%	
Bevill State Community College	2	46%	9%	17%	19%	9%	
Bishop State Community College	2	32%	8%	11%	28%	21%	
Coastal State Community College	2	43%	8%	11%	15%	23%	
Gadsden State Community College	2	37%	6%	13%	28%	16%	
Lawson State Community College	2	33%	6%	9%	22%	30%	
Northwest Shoals State Community College	2	37%	7%	14%	21%	22%	
Shelton State Community College	2	33%	7%	10%	26%	25%	
Southern Union State Community College	2	36%	15%	9%	14%	25%	
Wallace State Community College-Dothan	2	46%	5%	10%	13%	25%	
Wallace State Community College-Hanceville	2	48%	8%	12%	14%	18%	
Central State Community College	3	47%	5%	16%	24%	8%	
Chattahoochee Valley State Community College	3	39%	5%	12%	22%	23%	
Enterprise State Community College	3	39%	4%	12%	19%	26%	
Lurleen B. Wallace State Community College	3	43%	15%	10%	18%	14%	
Northeast State Community College	3	41%	7%	18%	20%	14%	
Snead State Community College	3	33%	5%	14%	20%	28%	
Wallace State Community College-Selma	3	32%	5%	20%	18%	26%	
Marion Military Institute	Specialized	17%	10%	35%	25%	13%	
Trenholm State Community College	T1	33%	11%	6%	27%	23%	
Drake State Community College	T2	35%	10%	12%	29%	14%	
Ingram State Community College	T2	51%	12%	19%	18%	0%	
Reid State Community College	T2	43%	6%	11%	26%	14%	

**Total Restricted and Unrestricted Expenditures (a) by Functional Classification
for Two-Year Public Colleges (continued)**

Institution	SREB Category (b)	Mission-Related (c)			Autonomous Activities (c) (No Independent Operations Reported)		Total Expenditures
		Research	Public Service	Hospital Services	Auxiliary Enterprises	Other Expenses	
John C. Calhoun State Community College	1	\$0	\$0	\$0	\$33,303	\$10,527,136	\$79,922,324
Jefferson State Community College	1	\$0	\$0	\$0	\$0	\$5,194,196	\$72,647,273
Bevill State Community College	2	\$0	\$126,825	\$0	\$8,440	\$2,672,397	\$48,593,383
Bishop State Community College	2	\$0	\$0	\$0	\$0	\$5,546,507	\$44,842,841
Coastal State Community College	2	\$0	\$26,643	\$0	\$3,377,640	\$2,137,090	\$75,720,705
Gadsden State Community College	2	\$0	\$135,426	\$0	\$844,903	\$15,554,033	\$62,354,013
Lawson State Community College	2	\$0	\$3,033	\$0	\$962,790	\$1,746,889	\$42,804,917
Northwest Shoals State Community College	2	\$0	\$1,603,823	\$0	\$171,046	\$4,997,216	\$37,678,553
Shelton State Community College	2	\$0	\$0	\$0	\$355,300	\$7,751,551	\$53,851,577
Southern Union State Community College	2	\$0	\$4,996	\$0	\$1,373,790	\$2,529,872	\$50,125,536
Wallace State Community College-Dothan	2	\$0	\$0	\$0	\$0	\$5,077,648	\$46,084,880
Wallace State Community College-Hanceville	2	\$0	\$0	\$0	\$2,942,644	\$3,841,643	\$64,687,536
Central State Community College	3	\$0	\$0	\$0	\$0	\$2,366,432	\$24,905,583
Chattahoochee Valley State Community College	3	\$0	\$0	\$0	\$0	\$903,122	\$20,144,123
Enterprise State Community College	3	\$0	\$1,376,225	\$0	\$0	\$3,784,435	\$30,037,562
Lurleen B. Wallace State Community College	3	\$0	\$0	\$0	\$718,305	\$2,461,667	\$20,319,614
Northeast State Community College	3	\$0	\$70,639	\$0	\$864,892	\$4,231,009	\$30,096,655
Snead State Community College	3	\$0	\$11,735	\$0	\$512,682	\$3,263,665	\$27,678,908
Wallace State Community College-Selma	3	\$0	\$358,287	\$0	\$0	\$1,342,454	\$25,861,679
Marion Military Institute	Specialized	\$0	\$0	\$0	\$3,437,761	\$1,552,540	\$17,683,579
Trenholm State Community College	T1	\$0	\$0	\$0	\$0	\$6,477,905	\$28,498,488
Drake State Community College	T2	\$0	\$0	\$0	\$5,901	\$363,034	\$16,235,579
Ingram State Community College	T2	\$0	\$0	\$0	\$0	\$7,588,753	\$26,295,039
Reid State Community College	T2	\$0	\$0	\$0	\$173,764	\$1,927,509	\$10,008,790
Institution	Facilities and Capital Expenses (d)		Institution	Facilities and Capital Expenses (d)			
	OP and Main Plant	Depreciation		OP and Main Plant	Depreciation		
John C. Calhoun State Community College	\$7,992,352	\$6,842,957	Central State Community College	\$3,099,680	\$1,716,638		
Jefferson State Community College	\$9,555,345	\$3,403,639	Chattahoochee Valley State Community College	\$1,906,870	\$1,130,753		
Bevill State Community College	\$5,480,704	\$3,661,255	Enterprise State Community College	\$1,979,985	\$1,809,903		
Bishop State Community College	\$5,408,627	\$3,559,571	Lurleen B. Wallace State Community College	\$2,190,970	\$1,417,493		
Coastal State Community College	\$8,408,019	\$3,181,063	Northeast State Community College	\$3,998,932	\$1,662,987		
Gadsden State Community College	\$8,760,886	\$5,037,210	Snead State Community College	\$4,268,088	\$2,207,169		
Lawson State Community College	\$4,534,067	\$4,343,117	Wallace State Community College-Selma	\$2,463,789	\$1,750,526		
Northwest Shoals State Community College	\$3,018,459	\$2,046,675	Marion Military Institute	\$2,942,768	\$1,193,956		
Shelton State Community College	\$4,189,246	\$4,068,048	Trenholm State Community College	\$2,198,811	\$3,135,847		
Southern Union State Community College	\$6,026,829	\$4,132,793	Drake State Community College	\$2,091,048	\$1,793,321		
Wallace State Community College-Dothan	\$3,814,605	\$2,930,286	Ingram State Community College	\$1,677,149	\$941,221		
Wallace State Community College-Hanceville	\$6,308,546	\$6,503,050	Reid State Community College	\$1,277,055	\$637,400		

Data Source: IPEDS 2024-25 Data Collection System

Notes for Two-Year Public College Expenditures

- (a) The data provided in this expenditure table excludes expenses 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 and 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 and 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 and 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 and 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 Expenditure columns are as follows:

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.

Scholarships and Fellowships Expenses, excluding Discounts and Allowances - This amount includes Scholarships and fellowships 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 and 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.

(d) Facilities and capital expenses. These amounts are spread across the other categories.

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.

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