

**TOTAL RESTRICTED & UNRESTRICTED EXPENDITURES BY FUNCTIONAL CLASSIFICATION
FY 2016-2017
PUBLIC TWO-YEAR COLLEGES
BY SREB CATEGORY(a)**

Institution	SREB Category	Student-focused					Subtotal
		Instruction	Academic Support	Student Service	Institutional Support	Scholarship/Fellowship	
John C Calhoun State Community College	1	\$32,218,854	\$4,717,831	\$6,716,614	\$11,479,783	\$6,783,369	\$61,916,451
Jefferson State Community College	1	\$29,612,927	\$1,195,991	\$6,668,419	\$8,864,475	\$4,259,663	\$50,601,475
Bevill State Community College	2	\$17,832,486	\$3,192,302	\$5,739,700	\$5,463,742	\$2,859,611	\$35,087,841
Bishop State Community College	2	\$13,186,624	\$2,171,317	\$3,410,597	\$5,722,377	\$4,019,230	\$28,510,145
Coastal Alabama Community College	2	\$24,693,590	\$5,676,014	\$8,489,348	\$7,309,879	\$2,435,322	\$48,604,153
Gadsden State Community College	2	\$24,731,371	\$3,919,975	\$7,721,300	\$9,682,559	\$3,802,048	\$49,857,253
Lawson State Community College	2	\$15,686,893	\$1,940,662	\$4,048,109	\$5,677,643	\$5,247,610	\$32,600,917
Northeast Alabama Community College	2	\$10,057,767	\$1,865,140	\$1,583,217	\$3,836,898	\$3,442,581	\$20,785,603
Northwest-Shoals Community College	2	\$13,462,554	\$3,341,384	\$4,868,114	\$3,465,251	\$3,955,845	\$29,093,148
Shelton State Community College	2	\$15,582,421	\$3,081,403	\$3,838,865	\$7,967,798	\$5,135,389	\$35,605,876
Southern Union State Community College	2	\$14,482,002	\$3,788,459	\$4,108,381	\$7,402,488	\$3,762,879	\$33,544,209
George C Wallace State Community College-Dothan	2	\$17,439,917	\$2,408,703	\$4,212,391	\$4,808,682	\$3,742,789	\$32,612,482
George C Wallace State Community College-Hanceville	2	\$21,897,601	\$4,796,169	\$5,864,798	\$7,860,734	\$5,083,068	\$45,502,370
Central Alabama Community College	3	\$9,028,844	\$1,317,369	\$3,222,227	\$4,266,219	\$1,739,890	\$19,574,549
Chattahoochee Valley Community College	3	\$5,431,809	\$719,168	\$1,686,102	\$2,011,418	\$2,605,952	\$12,454,449
Enterprise State Community College	3	\$8,195,505	\$838,940	\$2,611,579	\$4,762,438	\$2,907,605	\$19,316,067
Lurleen B Wallace Community College	3	\$8,341,958	\$1,817,436	\$2,712,285	\$2,658,387	\$1,677,616	\$17,207,682
Snead State Community College	3	\$6,290,469	\$968,434	\$2,464,122	\$3,044,452	\$2,707,553	\$15,475,030
George C Wallace State Community College-Selma	3	\$5,541,887	\$1,186,727	\$3,304,351	\$2,813,439	\$2,260,611	\$15,107,015
Marion Military Institute	Specialized	\$1,864,527	\$1,152,250	\$3,321,014	\$2,315,515	\$33,543	\$8,686,849
H Council Trenholm State Community College	T1	\$9,835,113	\$1,918,954	\$2,066,032	\$5,426,783	\$2,358,252	\$21,605,134
J F Drake State Community and Technical College	T2	\$3,312,102	\$753,766	\$1,401,967	\$4,099,170	\$232,042	\$9,799,047
J F Ingram State Technical College	T2	\$6,879,550	\$1,639,155	\$1,739,233	\$1,707,096	\$0	\$11,965,034
Reid State Technical College	T2	\$2,981,974	\$442,621	\$595,865	\$1,202,978	\$392,549	\$5,615,987

Institution	Instruction	Academic Support	Student Service	Institutional Support	Scholarship/Fellowship	Subtotal
John C Calhoun State Community College	52%	8%	11%	19%	11%	100%
Jefferson State Community College	59%	2%	13%	18%	8%	100%
Bevill State Community College	51%	9%	16%	16%	8%	100%
Bishop State Community College	46%	8%	12%	20%	14%	100%
Coastal Alabama Community College	51%	12%	17%	15%	5%	100%
Gadsden State Community College	50%	8%	15%	19%	8%	100%
Lawson State Community College	48%	6%	12%	17%	16%	100%
Northeast Alabama Community College	48%	9%	8%	18%	17%	100%
Northwest-Shoals Community College	46%	11%	17%	12%	14%	100%
Shelton State Community College	44%	9%	11%	22%	14%	100%
Southern Union State Community College	43%	11%	12%	22%	11%	100%
George C Wallace State Community College-Dothan	53%	7%	13%	15%	11%	100%
George C Wallace State Community College-Hanceville	48%	11%	13%	17%	11%	100%
Central Alabama Community College	46%	7%	16%	22%	9%	100%
Chattahoochee Valley Community College	44%	6%	14%	16%	21%	100%
Enterprise State Community College	42%	4%	14%	25%	15%	100%
Lurleen B Wallace Community College	48%	11%	16%	15%	10%	100%
Snead State Community College	41%	6%	16%	20%	17%	100%
George C Wallace State Community College-Selma	37%	8%	22%	19%	15%	100%
Marion Military Institute	21%	13%	38%	27%	0%	100%
H Council Trenholm State Community College	46%	9%	10%	25%	11%	100%
J F Drake State Community and Technical College	34%	8%	14%	42%	2%	100%
J F Ingram State Technical College	57%	14%	15%	14%	0%	100%
Reid State Technical College	53%	8%	11%	21%	7%	100%

Institution	SREB Category	Mission-related		Autonomous activities			Total Operating Expenses	
		Research	Public Service	Hospital Services	Auxiliary Enterprises	Independent Operations		Other Expenses
John C Calhoun State Community College	1	\$0	\$0	\$0	\$319	\$0	\$1,175,364	\$63,092,134
Jefferson State Community College	1	\$0	\$50,291	\$0	\$0	\$0	\$775,739	\$51,427,505
Bevill State Community College	2	\$0	\$727,814	\$0	\$1,367,157	\$0	\$7,732,284	\$44,915,096
Bishop State Community College	2	\$0	\$0	\$0	\$0	\$0	\$6,253,371	\$34,763,516
Coastal Alabama Community College	2	\$0	\$0	\$0	\$3,034,783	\$0	\$10,743,689	\$62,382,625
Gadsden State Community College	2	\$0	\$116,278	\$0	\$382,107	\$0	\$0	\$50,355,638
Lawson State Community College	2	\$0	\$61,363	\$0	\$1,074,487	\$0	\$13,032,277	\$46,769,044
Northeast Alabama Community College	2	\$0	\$0	\$0	\$1,822,859	\$0	\$527,323	\$23,135,785
Northwest-Shoals Community College	2	\$0	\$1,627,999	\$0	\$204,087	\$0	\$64,089	\$30,989,323
Shelton State Community College	2	\$0	\$0	\$0	\$0	\$0	\$6,408,325	\$42,014,201
Southern Union State Community College	2	\$0	\$16,707	\$0	\$1,264,715	\$0	\$940,459	\$35,766,090
George C Wallace State Community College-Dothan	2	\$0	\$0	\$0	\$1,517,391	\$0	\$5,942,971	\$40,072,844
George C Wallace State Community College-Hanceville	2	\$0	\$0	\$0	\$5,274,470	\$0	\$130,609	\$50,907,449
Central Alabama Community College	3	\$0	\$348,723	\$0	\$0	\$0	\$149,641	\$20,072,913
Chattahoochee Valley Community College	3	\$0	\$0	\$0	\$0	\$0	\$2,436,129	\$14,890,578
Enterprise State Community College	3	\$0	\$0	\$0	\$444,612	\$0	\$60,125	\$19,820,804
Lurleen B Wallace Community College	3	\$0	\$0	\$0	\$630,502	\$0	\$38,836	\$17,877,020
Snead State Community College	3	\$0	\$8,056	\$0	\$422,146	\$0	\$3,620,030	\$19,525,262
George C Wallace State Community College-Selma	3	\$0	\$8,696	\$0	\$0	\$0	\$6,816,965	\$21,932,676
Marion Military Institute	Specialized	\$0	\$0	\$0	\$2,474,760	\$0	\$3,093,546	\$14,255,155
H Council Trenholm State Community College	T1	\$0	\$315,369	\$0	\$51,326	\$0	\$0	\$21,971,829
J F Drake State Community and Technical College	T2	\$0	\$0	\$0	\$4,516	\$0	\$1,046,958	\$10,850,521
J F Ingram State Technical College	T2	\$0	\$0	\$0	\$0	\$0	\$1,266,031	\$13,231,065
Reid State Technical College	T2	\$0	\$0	\$0	\$153,590	\$0	\$922,459	\$6,692,036

Institution	SREB Category	Facilities and Capital expenses These amounts are spread across the other categories.	
		Op & Main Plant (b)	Depreciation (b)
John C Calhoun State Community College	1	\$5,346,361	\$4,677,449
Jefferson State Community College	1	\$4,434,354	\$2,254,688
Bevill State Community College	2	\$4,448,960	\$2,705,454
Bishop State Community College	2	\$4,524,022	\$1,606,879
Coastal Alabama Community College	2	\$6,739,800	\$3,290,264
Gadsden State Community College	2	\$4,834,048	\$3,006,410
Lawson State Community College	2	\$3,999,461	\$1,530,737
Northeast Alabama Community College	2	\$1,672,250	\$979,084
Northwest-Shoals Community College	2	\$3,386,384	\$1,556,251
Shelton State Community College	2	\$2,765,074	\$3,230,808
Southern Union State Community College	2	\$3,881,402	\$3,249,487
George C Wallace State Community College-Dothan	2	\$3,611,211	\$1,874,329
George C Wallace State Community College-Hanceville	2	\$4,921,062	\$5,120,618
Central Alabama Community College	3	\$1,618,441	\$1,030,418
Chattahoochee Valley Community College	3	\$1,467,951	\$706,332
Enterprise State Community College	3	\$1,392,677	\$1,158,999
Lurleen B Wallace Community College	3	\$1,640,232	\$564,533
Snead State Community College	3	\$1,628,349	\$1,050,725
George C Wallace State Community College-Selma	3	\$1,959,901	\$1,818,405
Marion Military Institute	Specialized	\$2,278,723	\$686,029
H Council Trenholm State Community College	T1	\$2,574,153	\$1,412,219
J F Drake State Community and Technical College	T2	\$824,105	\$407,836
J F Ingram State Technical College	T2	\$942,427	\$320,766
Reid State Technical College	T2	\$532,806	\$341,891

Note:

(a) The Southern Regional Education Board (SREB) defines the Two-Year & Technical Categories as follows:
Year Category 2 - 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 - 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 - 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.

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

(c) 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.

Scholarships and fellowships expenses, excluding discounts & 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 & 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.