

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

**FY 2022-23
Two-Year Public Colleges
by SREB Category**

Institution	SREB Category (b)	Student-Focused (c)					Subtotal
		Instruction	Academic Support	Student Service	Institutional Support	Scholarship/Fellowship	
Calhoun State Community College	1	\$31,042,195	\$5,708,010	\$7,017,722	\$14,236,402	\$5,828,186	\$63,832,515
Jefferson State Community College	1	\$29,318,116	\$1,273,104	\$6,930,972	\$13,025,283	\$5,824,913	\$56,372,388
Bevill State Community College	2	\$17,539,557	\$2,834,888	\$5,775,816	\$5,875,065	\$5,639,907	\$37,665,233
Bishop State Community College	2	\$12,705,119	\$1,558,310	\$3,682,124	\$8,642,360	\$4,087,741	\$30,675,654
Coastal State Community College	2	\$33,778,949	\$4,669,848	\$8,477,771	\$8,199,002	\$4,256,323	\$59,381,893
Gadsden State Community College	2	\$19,398,046	\$2,410,284	\$6,009,173	\$10,051,147	\$5,390,546	\$43,259,196
Lawson State Community College	2	\$18,745,599	\$2,912,390	\$5,107,395	\$8,832,734	\$5,614,099	\$41,212,217
Northwest Shoals State Community College	2	\$13,599,528	\$1,771,025	\$4,734,254	\$6,456,209	\$2,454,383	\$29,015,399
Shelton State Community College	2	\$17,829,878	\$3,188,553	\$5,748,838	\$11,692,341	\$4,085,242	\$42,544,852
Southern Union State Community College	2	\$18,954,052	\$6,142,558	\$5,044,812	\$6,731,678	\$4,220,166	\$41,093,266
Wallace Community College-Dothan	2	\$21,961,736	\$2,512,995	\$4,800,078	\$8,025,881	\$3,553,415	\$40,854,105
Wallace State Community College	2	\$26,831,387	\$5,186,771	\$7,836,938	\$7,189,254	\$3,829,761	\$50,874,111
Central State Community College	3	\$8,248,407	\$1,144,913	\$2,899,369	\$4,909,900	\$1,646,578	\$18,849,167
Chattahoochee Valley State Community College	3	\$6,361,793	\$812,533	\$2,600,129	\$5,247,619	\$2,434,763	\$17,456,837
Enterprise State Community College	3	\$10,123,303	\$768,664	\$3,934,103	\$4,697,706	\$2,248,136	\$21,771,912
Lurleen B. Wallace State Community College	3	\$7,905,863	\$1,726,737	\$1,880,837	\$3,469,003	\$2,114,933	\$17,097,373
Northeast State Community College	3	\$10,771,683	\$1,754,459	\$3,609,474	\$4,812,458	\$2,834,602	\$23,782,676
Snead State Community College	3	\$8,883,919	\$1,010,052	\$3,134,113	\$5,062,340	\$1,784,077	\$19,874,501
Wallace Community College-Selma	3	\$9,359,824	\$1,162,773	\$5,471,352	\$5,698,106	\$4,212,910	\$25,904,965
Marion Military Institute	Specialized	\$2,021,036	\$738,729	\$4,362,444	\$3,763,313	\$1,130,069	\$12,015,591
Trenholm State Community College	T1	\$8,885,091	\$2,388,958	\$1,899,517	\$8,561,713	\$2,735,124	\$24,470,403
Drake State Community College	T2	\$4,003,164	\$1,146,603	\$1,680,878	\$3,063,033	\$1,737,993	\$11,631,671
Ingram State Community College	T2	\$9,026,925	\$1,965,520	\$2,554,837	\$2,040,028	\$0	\$15,587,310
Reid State Community College	T2	\$3,269,722	\$701,397	\$959,480	\$2,086,402	\$894,808	\$7,911,809
Institution	SREB Category (b)	Percentage of Subtotal					Data Source: IPEDS 2023-24 Data Collection System
Calhoun State Community College	1	49%	9%	11%	22%	9%	
Jefferson State Community College	1	52%	2%	12%	23%	10%	
Bevill State Community College	2	47%	8%	15%	16%	15%	
Bishop State Community College	2	41%	5%	12%	28%	13%	
Coastal State Community College	2	57%	8%	14%	14%	7%	
Gadsden State Community College	2	45%	6%	14%	23%	12%	
Lawson State Community College	2	45%	7%	12%	21%	14%	
Northwest Shoals State Community College	2	47%	6%	16%	22%	8%	
Shelton State Community College	2	42%	7%	14%	27%	10%	
Southern Union State Community College	2	46%	15%	12%	16%	10%	
Wallace Community College-Dothan	2	54%	6%	12%	20%	9%	
Wallace State Community College	2	53%	10%	15%	14%	8%	
Central State Community College	3	44%	6%	15%	26%	9%	
Chattahoochee Valley State Community College	3	36%	5%	30%	14%	14%	
Enterprise State Community College	3	46%	4%	18%	22%	10%	
Lurleen B. Wallace State Community College	3	46%	10%	11%	20%	12%	
Northeast State Community College	3	45%	7%	15%	20%	12%	
Snead State Community College	3	45%	5%	16%	25%	9%	
Wallace Community College-Selma	3	36%	4%	21%	22%	16%	
Marion Military Institute	Specialized	17%	6%	36%	31%	9%	
Trenholm State Community College	T1	36%	10%	8%	35%	11%	
Drake State Community College	T2	34%	10%	14%	26%	15%	
Ingram State Community College	T2	58%	13%	16%	13%	0%	
Reid State Community College	T2	41%	9%	12%	26%	11%	

**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	
Calhoun State Community College	1	\$0	\$0	\$0	\$13	\$7,687,299	\$71,519,827
Jefferson State Community College	1	\$0	\$0	\$0	\$0	\$6,059,242	\$62,431,630
Bevill State Community College	2	\$0	\$98,050	\$0	\$11,121	\$8,672,788	\$46,447,192
Bishop State Community College	2	\$0	\$0	\$0	\$0	\$10,023,952	\$40,699,606
Coastal State Community College	2	\$0	\$6,345	\$0	\$2,527,596	\$11,486,822	\$73,402,656
Gadsden State Community College	2	\$0	\$99,682	\$0	\$657,680	\$12,936,857	\$56,953,415
Lawson State Community College	2	\$0	\$0	\$0	\$702,113	\$528,947	\$42,443,277
Northwest Shoals State Community College	2	\$0	\$1,571,326	\$0	\$150,348	\$3,916,105	\$34,653,178
Shelton State Community College	2	\$0	\$0	\$0	\$376,534	\$5,300,790	\$48,222,176
Southern Union State Community College	2	\$0	\$306	\$0	\$1,213,955	\$3,541,495	\$45,849,022
Wallace Community College-Dothan	2	\$0	\$0	\$0	\$664,659	\$2,481,041	\$43,999,805
Wallace State Community College	2	\$0	\$0	\$0	\$2,611,269	\$959,448	\$54,444,828
Central State Community College	3	\$0	\$0	\$0	\$0	\$2,200,898	\$21,050,065
Chattahoochee Valley State Community College	3	\$0	\$0	\$0	\$0	\$2,671,685	\$20,128,522
Enterprise State Community College	3	\$0	\$1,297,515	\$0	\$0	\$1,390,482	\$24,459,909
Lurleen B. Wallace State Community College	3	\$0	\$0	\$0	\$734,576	\$1,507,142	\$19,339,091
Northeast State Community College	3	\$0	\$0	\$0	\$1,080,860	\$1,900,854	\$26,764,390
Snead State Community College	3	\$0	\$14,170	\$0	\$492,022	\$2,646,953	\$23,027,646
Wallace Community College-Selma	3	\$0	\$223,319	\$0	\$0	\$386,519	\$26,514,803
Marion Military Institute	Specialized	\$0	\$0	\$0	\$3,413,171	\$2,000,167	\$17,428,929
Trenholm State Community College	T1	\$0	\$0	\$0	\$0	\$2,821,399	\$27,291,802
Drake State Community College	T2	\$0	\$0	\$0	\$461	\$2,099,308	\$13,731,440
Ingram State Community College	T2	\$0	\$0	\$0	\$0	\$2,746,240	\$18,333,550
Reid State Community College	T2	\$0	\$0	\$0	\$225,457	\$626,140	\$8,763,406
Institution	Facilities and Capital Expenses (d)		Institution	Facilities and Capital Expenses (d)			
	OP and Main Plant	Depreciation		OP and Main Plant	Depreciation		
Calhoun State Community College	\$6,650,943	\$6,206,215	Central State Community College	\$2,931,066	\$1,427,650		
Jefferson State Community College	\$6,732,756	\$3,242,966	Chattahoochee Valley State Community College	\$1,587,978	\$906,363		
Bevill State Community College	\$5,138,596	\$3,095,073	Enterprise State Community College	\$1,642,226	\$1,551,966		
Bishop State Community College	\$5,408,627	\$3,559,571	Lurleen B. Wallace State Community College	\$1,796,563	\$1,400,403		
Coastal State Community College	\$8,408,019	\$3,181,063	Northeast State Community College	\$3,987,517	\$1,223,422		
Gadsden State Community College	\$8,037,298	\$3,733,376	Snead State Community College	\$2,647,785	\$1,776,977		
Lawson State Community College	\$4,515,816	\$2,321,565	Wallace Community College-Selma	\$2,334,616	\$1,802,148		
Northwest Shoals State Community College	\$2,750,732	\$2,027,703	Marion Military Institute	\$3,309,746	\$943,506		
Shelton State Community College	\$3,584,702	\$3,609,886	Trenholm State Community College	\$1,983,753	\$2,340,910		
Southern Union State Community College	\$5,604,217	\$3,917,498	Drake State Community College	\$2,382,460	\$1,195,785		
Wallace Community College-Dothan	\$3,258,296	\$2,882,381	Ingram State Community College	\$2,167,900	\$889,763		
Wallace State Community College	\$5,850,850	\$6,036,417	Reid State Community College	\$913,605	\$537,016		

Data Source: IPEDS 2023-24 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