

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2010 AND 2009

NOTE 16 - NATURAL CLASSIFICATIONS WITH FUNCTIONAL CLASSIFICATIONS

These tables represent operating expenses within both natural and functional classifications for the years ended June 30:
2010

	Salaries and		Supplies and Other	Utilities	Scholarships and	Depreciation	Fees Assessed by the	Total
	Wages	Benefits	Services		Fellowships		Commission	
Instruction	\$ 4,899,757	\$ 1,255,340	\$ 693,700	\$ 23,773	\$ 8,524	\$ -	\$ -	\$ 6,881,094
Public service	199,018	53,699	298,350	1,059	-	-	-	552,126
Academic support	643,814	175,324	707,948	5,100	-	-	-	1,532,186
Student services	948,648	255,684	212,625	-	49,391	-	-	1,466,348
General institutional support	2,457,750	2,864,289	542,477	433	1,428	-	-	5,866,377
Operations and maintenance of plant	145,409	67,082	340,167	542,185	-	-	-	1,094,843
Student financial aid	-	-	-	-	3,479,172	-	-	3,479,172
Auxiliary enterprises	186,719	52,966	861,739	-	-	-	-	1,101,424
Depreciation	-	-	-	-	-	1,052,051	-	1,052,051
Other	-	-	-	-	-	-	48,509	48,509
Total	\$ 9,481,115	\$ 4,724,384	\$ 3,657,006	\$ 572,550	\$ 3,538,515	\$ 1,052,051	\$ 48,509	\$ 23,074,130

2009

	Salaries and		Supplies and Other	Utilities	Scholarships and	Depreciation	Fees Assessed by the	Total
	Wages	Benefits	Services		Fellowships		Commission	
Instruction	\$ 5,254,928	\$ 1,383,251	\$ 1,062,768	\$ 16,222	\$ 4,573	\$ -	\$ -	\$ 7,721,742
Public service	441,093	146,335	121,663	1,143	8,043	-	-	718,277
Academic support	592,755	355,428	107,486	182	3,861	-	-	1,059,712
Student services	926,860	349,555	169,252	-	4,780	-	-	1,450,447
General institutional support	2,366,150	1,225,518	177,595	(6,017)	16,311	-	-	3,779,557
Operations and maintenance of plant	514,004	182,917	892,910	480,153	-	-	-	2,069,984
Student financial aid	-	-	-	-	3,051,717	-	-	3,051,717
Auxiliary enterprises	181,572	46,993	742,061	-	-	-	-	970,626
Depreciation	-	-	-	-	-	1,179,223	-	1,179,223
Other	-	-	-	-	-	-	43,274	43,274
Total	\$ 10,277,362	\$ 3,689,997	\$ 3,273,735	\$ 491,683	\$ 3,089,285	\$ 1,179,223	\$ 43,274	\$ 22,044,559

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2012 AND 2011

NOTE 16 - NATURAL CLASSIFICATIONS WITH FUNCTIONAL CLASSIFICATIONS

These tables represent operating expenses within both natural and functional classifications for the years ended June 30:
2012

	Salaries and Wages		Supplies and Other Services		Utilities	Scholarships and Fellowships		Depreciation	Fees Assessed by the Commission	Total
	Wages	Benefits	Services			Fellowships	Commission			
Instruction	\$ 4,891,635	\$ 1,232,488	\$ 872,669	\$ 19,667	\$ -	\$ -	\$ -	\$ -	\$ 7,016,459	
Public service	80,104	17,761	66,734	-	-	-	-	-	164,599	
Academic support	593,361	168,795	210,841	-	-	-	-	-	972,997	
Student services	894,790	291,750	351,219	-	-	-	-	-	1,537,759	
General institutional support	2,172,335	1,805,570	1,766,439	9,502	-	-	-	-	5,753,846	
Operations and maintenance of plant	60,803	19,752	886,704	677,506	-	-	-	-	1,644,765	
Student financial aid	-	-	-	-	4,270,312	-	-	-	4,270,312	
Auxiliary enterprises	170,612	32,331	738,657	-	-	-	-	-	941,600	
Depreciation	-	-	-	-	-	1,152,282	-	-	1,152,282	
Other	-	-	-	-	-	-	56,255	-	56,255	
Total	\$ 8,863,640	\$ 3,568,447	\$ 4,893,263	\$ 706,675	\$ 4,270,312	\$ 1,152,282	\$ 56,255	\$ -	\$ 23,510,874	

2011

	Salaries and Wages		Supplies and Other Services		Utilities	Scholarships and Fellowships		Depreciation	Fees Assessed by the Commission	Total
	Wages	Benefits	Services			Fellowships	Commission			
Instruction	\$ 4,766,843	\$ 1,249,565	\$ 1,141,000	\$ 18,976	\$ -	\$ -	\$ -	\$ -	\$ 7,176,384	
Public service	97,325	25,103	200,817	-	-	-	-	-	323,245	
Academic support	551,337	169,616	315,803	-	-	-	-	-	1,036,756	
Student services	793,167	230,187	267,185	-	-	-	-	-	1,290,539	
General institutional support	2,469,052	1,767,681	1,773,461	2,735	-	-	-	-	6,012,929	
Operations and maintenance of plant	123,959	19,705	432,377	606,600	-	-	-	-	1,182,641	
Student financial aid	-	-	-	-	3,916,949	-	-	-	3,916,949	
Auxiliary enterprises	173,424	38,296	808,637	-	-	-	-	-	1,020,357	
Depreciation	-	-	-	-	-	1,148,025	-	-	1,148,025	
Other	-	-	-	-	-	-	55,014	-	55,014	
Total	\$ 8,975,107	\$ 3,500,153	\$ 4,939,280	\$ 628,311	\$ 3,916,949	\$ 1,148,025	\$ 55,014	\$ -	\$ 23,162,839	