



Southern West Virginia Community and Technical College
Board of Governors
Meeting of December 17, 2024
6:00 p.m.
100 College Drive, Building C, Room 428
Logan, West Virginia, and Zoom

To Join Zoom Meeting:
https://zoom.us/j/98756998061?pwd=vXhF2JCqsEM8H1b7NA6pi500asYBSw.1

Meeting ID: 987 5699 8061
Passcode: 979031
Dial In: 1 646 876 9923

Mission: Southern West Virginia Community and Technical College provides accessible, affordable, quality education and training that promote success for those we serve.

AGENDA

- 1. Roll Call, Verification of Quorum, Vice Chair Comments, and Call to Order..... Ms. Shawn Cline-Riggins Board Vice Chair
2. Oath of Office Mr. Joe Linville Chief Facilities Management Officer
3. Presentation of FY 2024 Financial Audit
3.1 Independent Auditor’s Reports 3 Suttle & Stalnaker, PLLC Representative
4. Classified Staff Report Ms. Kimberly Maynard, Classified Staff Chair
5. Faculty Senate Report Mr. Matt Mayo Chair, Faculty Senate
6. Finance Report 109 Ms. Velva Pennington Chief Financial Officer
7. President’s Report Dr. Pamela L. Alderman
8. Action Items..... Vice Chair Riggins
8.1 *Approval of August 20, 2024, Board Meeting Minutes 111
8.2 * Approval of October 15, 2024, Board Meeting Minutes 118

8.3	* Request for Approval to Release for 30 Day Comment Period	Ms. Debbie Dingess, Chief Human Resources Officer	
9.3.1	SAM-2024.1 Faculty Handbook.....		123
9.3.2	SCP-1091, <i>Classified Staff Constitution</i>		148
9.3.3	SCP-1160, <i>Philosophy on Diversity Equity, and Inclusion</i>		155
8.4	*Request for Approval of Policy Recission	Ms. Debbie Dingess, Chief Human Resources Officer	
8.4.1	SCP-1400, <i>Request for Approval of Guest Speaker</i>		160
8.5	*Strategic Plan	Darrell Taylor/ Chief Student Services Officer	167
8.6	Appointment of Ad Hoc Committee for Board of Governors Chair	Vice Chair Riggins	
9	Informational Items.....	Vice Chair Riggins	
9.1	Organizational Chart	Ms. Debbie Dingess Chief Human Resources Officer	187
9.2	Hospitality and Tourism Program.....	Mr. Chris Ward Interim Dean of Professional and Transfer Programs	
9.3	The next regular Board of Governors meeting will be held February 18, 2025, at 6:00 p.m.		
10.	Adjournment	Vice Chair Riggins	

*Denotes an item requiring action/Approval.

**SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE**

REPORT TO THE GOVERNING BOARD

OCTOBER 1, 2024



October 1, 2024

Board of Governors
Southern West Virginia Community and Technical College
Logan, West Virginia

We are pleased to present this report related to our audit of the financial statements of Southern West Virginia Community and Technical College (SWVCTC) for the year ended June 30, 2024. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for SWVCTC's financial reporting processes.

This report is intended solely for the information and use of management of SWVCTC, the Board of Governors, the Higher Education Policy Commission, the West Virginia Council for Community and Technical College Education, federal and state awarding agencies, and pass-through entities, and is not intended to be, and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have regarding this report. We appreciate the opportunity to continue to be of service to SWVCTC.

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Required Communications

Professional standards require the auditor to communicate certain matters to keep those charged with governance adequately informed about matters related to the financial statement audit that are, in our professional judgment, significant and relevant to the responsibilities of those charged with governance in overseeing the financial reporting process. The following summarizes these communications.

Area	Comments
Auditor's Responsibility Under Professional Standards	<p>We have audited the financial statements of Southern West Virginia Community and Technical College (SWVCTC) for the year ended June 30, 2024 and have issued our report thereon dated October 1, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and <i>Government Auditing Standards</i>, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 22, 2024. We did not audit the financial statements of the Southern West Virginia Community College Foundation, Inc., the discretely presented component unit of SWVCTC. Those statements were audited by another auditor whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Foundation, is based solely on the report of the other auditor.</p>
Qualitative Aspects of Accounting Practices	<p>Adoption of, or Change in, Accounting Policies</p> <p>Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by SWVCTC are described in Note 2 to the financial statements. During 2024, SWVCTC implemented parts of GASB Statement No. 99, <i>Omnibus 2022</i>, which did not have a material impact on the financial statements. The application of existing policies was not changed during the year ended June 30, 2024.</p> <p>We noted no transactions entered into by SWVCTC during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.</p>

Area	Comments
Difficulties Encountered in Performing the Audit	<p data-bbox="625 331 1243 359">Management’s Judgments and Accounting Estimates</p> <p data-bbox="625 380 1401 716">Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting SWVCTC’s financial statements can be found in the following <i>Summary of Accounting Estimates</i>.</p> <p data-bbox="625 758 997 785">Financial Statement Disclosures</p> <p data-bbox="625 806 1401 863">The financial statement disclosures are neutral, consistent and clear.</p>
Corrected and Uncorrected Misstatements	<p data-bbox="625 905 1401 968">We encountered no significant difficulties in dealing with management in performing and completing our audit.</p> <p data-bbox="625 1003 1401 1171">Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. See the attached <i>Summary of Recorded Audit Adjustments</i> and <i>Summary of Uncorrected Misstatements</i>.</p>
Disagreements with Management	<p data-bbox="625 1207 1401 1375">A disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor’s report. We are pleased to report that no such disagreements arose during the course of our audit.</p>
Management Representations	<p data-bbox="625 1411 1401 1507">We have requested certain representations from management that are included in the management representation letter dated October 1, 2024.</p>
Management Consultations with Other Independent Accountants	<p data-bbox="625 1543 1401 1875">In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to SWVCTC’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.</p>

Area	Comments
Other Audit Findings or Issues	We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as SWVCTC's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.
Letter Regarding Communication of Significant Deficiency	See attached <i>Communication Regarding Significant Deficiency</i> .
Certain Written Communications Between Management and Our Firm	Copies of certain written communications between our firm and the management of SWVCTC are attached as Exhibits.
Other Matters	We applied certain limited procedures to Management's Discussion and Analysis, the Schedule of Proportionate Share of the Net Pension Liability, the Schedule of Pension Contributions, the Schedule of Proportionate Share of the Net OPEB Liability (Asset), and the Schedule of OPEB Contributions, which are required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Southern West Virginia Community and Technical College
Summary of Accounting Estimates
Year Ended June 30, 2024

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Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. You may wish to monitor throughout the year the process used to compute and record these accounting estimates. The following describes the significant accounting estimates reflected in SWVCTC's June 30, 2024 financial statements:

Area	Accounting Policy	Estimation Process	Comments
Depreciation of capital assets	Straight – line method	Based on cost, or if contributed, at fair value of the asset. Depreciation is calculated using the straight-line method over the estimated useful life. Annually, management reviews capital assets for impairment.	We concur with this process.
Valuation of receivables	Net realizable value	Review of net amounts of anticipated collections, established grants, contracts, and loans and historical collection information.	We concur with this process.
Compensated absences	Estimated	Based upon management's calculation of the ultimate liability to be paid.	We concur with this process.
Net pension liability	Estimated	Based upon third party report of the ultimate liability to be paid.	We concur with this process.
Net other postemployment benefits (OPEB) asset/liability	Estimated	Based upon third-party report of the collective net OPEB asset/liability of the RHBT plan.	We concur with this process.
Scholarship allowances	Alternative Method	Allocation of payments to students based upon the ratio of total aid to non-third party aid.	We concur with this process.

Southern West Virginia Community and Technical College
Summary of Recorded Audit Adjustments
Year Ended June 30, 2024

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During the course of our audit, we accumulate adjustments that are determined by management to be material to the financial statements and to the related financial statement disclosures, or management otherwise determines are appropriate to make. Following is a summary of the adjustments made to the original trial balance we received.

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
Adjusting Journal Entries JE # 1			
PBC To correct scholarship allowance.			
500104-60-1750	Scholarshp Allowance-Tuition & Fees	108,324.00	-
793990-60-1750	Scholarships-GASB Allow	-	108,324.00
Total		108,324.00	108,324.00
Adjusting Journal Entries JE # 2			
To correct library additions and disposals and adjust A/D to actual.			
190505-0000-9158	Accum Depreciation-Library Books	57,073.00	-
190107-0000-9158	Library Books	-	57,073.00
Total		57,073.00	57,073.00
Adjusting Journal Entries JE # 3			
To adjust buildings & improvements, accumulated depreciation, and depreciation expense to actual.			
190103-0000-9158	Buildings & Building Improvements	68,565.00	-
793943-70-9158	Depreciation Expense-Buildings	47,154.00	-
190503-0000-9158	Accum Depreciation-Buildings	-	47,154.00
79H123-10-1750	Professional Services	-	7,696.00
79H254-70-4680	Building-Household Equip Repair	-	16,281.00
79H255-70-4680	Routine Maintenance of Buildings	-	28,188.00
79H257-70-4680	Routine Maintenance of Grounds	-	16,400.00
Total		115,719.00	115,719.00
Adjusting Journal Entries JE # 4			
To adjust equipment to actual, progress accumulated depreciation and correct historical errors.			
570101-60-9158	Gain on Disp-Sale of Fixed Asset	32,811.00	-
793944-60-9158	Depreciation Expense-Equipment	35.00	-
79H167-10-9158	Miscellaneous Equipment Purchases	1,925.00	-
79H243-10-4680	Research and Educational Equip	27,700.00	-
190104-0000-9158	Equipment	-	49,383.00
190504-0000-9158	Accum Depreciation-Equipment	-	13,088.00
Total		62,471.00	62,471.00
Adjusting Journal Entries JE # 5			
To adjust payments on behalf and equipment to actual.			
79H249-10-9158	Other Capital Equipment	162,750.00	-
190104-0000-9158	Equipment	-	27,125.00
580100-60-9158	Paid on Behalf of Southern	-	135,625.00
Total		162,750.00	162,750.00

Southern West Virginia Community and Technical College
Summary of Recorded Audit Adjustments
Year Ended June 30, 2024

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<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
Adjusting Journal Entries JE # 6			
To adjust other receivable to actual.			
512200-60-1750	State Grants Contracts Restricted	36,496.00	-
120105-0000-4680	Other Receivables	-	36,496.00
Total		<u>36,496.00</u>	<u>36,496.00</u>
Adjusting Journal Entries JE # 7			
To correct tuition & fee revenue, student financial aid expense, and scholarship allowance.			
793988-80-8712	Scholarships-Federal	499,142.00	-
793988-80-8713	Scholarships-Federal	163,778.00	-
793988-80-8714	Scholarships-Federal	74,060.00	-
793988-80-8716	Scholarships-Federal	49,706.00	-
500100-60-4680	Tuition In-State	-	786,686.00
Total		<u>786,686.00</u>	<u>786,686.00</u>
Adjusting Journal Entries JE # 8			
To adjust federal grant revenue and student financial aid expense to actual.			
510102-80-8713	Direct Loans -Sub	710,097.00	-
510103-80-8714	Direct Loans -Unsub	847,961.00	-
793988-80-8713	Scholarships-Federal	-	710,097.00
793988-80-8714	Scholarships-Federal	-	847,961.00
Total		<u>1,558,058.00</u>	<u>1,558,058.00</u>
Adjusting Journal Entries JE # 9			
To accrue an additional week of payroll.			
61H285-10-8025	Personal Services Non Classified	2,596.00	-
61H285-10-8108	Personal Services Non Classified	319.00	-
61H285-30-8103	Personal Services Non Classified	1,386.00	-
61H285-50-8066	Personal Services Non Classified	2,010.00	-
61H285-60-380	Personal Services Non Classified	161,564.00	-
61H285-60-4680	Personal Services Non Classified	61,577.00	-
61H286-10-8110	Personal Services Faculty	1,538.00	-
61H286-10-8112	Personal Services Faculty	4,374.00	-
61H290-80-8703	Personal Services Student Labor	596.00	-
240102-0000-380	Accrued Liabilities Payroll	-	161,564.00
240102-0000-4680	Accrued Liabilities Payroll	-	61,577.00
240102-0000-8025	Accrued Liabilities Payroll	-	2,596.00
240102-0000-8066	Accrued Liabilities Payroll	-	2,010.00
240102-0000-8103	Accrued Liabilities Payroll	-	1,386.00
240102-0000-8108	Accrued Liabilities Payroll	-	319.00
240102-0000-8110	Accrued Liabilities Payroll	-	1,538.00
240102-0000-8112	Accrued Liabilities Payroll	-	4,374.00
240102-0000-8703	Accrued Liabilities Payroll	-	596.00
Total		<u>235,960.00</u>	<u>235,960.00</u>

Southern West Virginia Community and Technical College
Summary of Recorded Audit Adjustments
Year Ended June 30, 2024

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<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
Adjusting Journal Entries JE # 10			
To adjust SFA expense, tuition & fees, and scholarship allowance to actual.			
500100-60-4680	Tuition In-State	713,586.00	-
500100-60-4680	Tuition In-State	713,586.00	-
500102-60-4682	Capital Fee In-State	38,746.00	-
503100-60-4680	Course Fees	79,437.00	-
506104-60-4680	Promissory Note Principal	176.00	-
510100-COVD-8722	Federal Grants Contracts Restricted	26,760.00	-
512200-80-8087	State Grants Contracts Restricted	13,409.00	-
793987-80-8001	Scholarships-State	61,892.00	-
793987-80-8002	Scholarships-State	4,342.00	-
793987-80-8003	Scholarships-State	55,991.00	-
793987-80-8004	Scholarships-State	64,000.00	-
793987-80-8070	Scholarships-State	40,000.00	-
793987-80-8087	Scholarships-State	10,803.00	-
793988-80-8708	Scholarships-Federal	66,904.00	-
793988-80-8712	Scholarships-Federal	1,846,785.00	-
793988-80-8716	Scholarships-Federal	10,596.00	-
793988-80-8722	Scholarships- Federal	26,760.00	-
793987-10-8001	Scholarships-State	-	490,601.00
793987-10-8002	Scholarships-State	-	55,259.00
793987-10-8003	Scholarships-State	-	107,582.00
793987-10-8004	Scholarships-State	-	64,000.00
793987-10-8070	Scholarships-State	-	40,000.00
793987-10-8087	Scholarships-State	-	164,382.00
793988-10-8087	Scholarships-Federal	-	13,408.00
793988-10-8708	Scholarships-Federal	-	66,904.00
793988-10-8712	Scholarships-Federal	-	,846,786.00
793988-10-8713	Scholarships-Federal	-	70,368.00
793988-10-8714	Scholarships-Federal	-	27,075.00
793988-10-8716	Scholarships-Federal	-	60,302.00
793988-10-8722	Scholarships-Federal	-	26,760.00
793988-COVD-8722	Scholarships-Federal	-	26,760.00
Total		<u>3,060,187.00</u>	<u>3,060,187.00</u>

Southern West Virginia Community and Technical College
Summary of Uncorrected Misstatements
Year Ended June 30, 2024

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During the course of an audit, we accumulate uncorrected misstatements that are determined by management to be immaterial, both individually and in the aggregate to the financial statements and to the related financial statement disclosures. Following is a summary of those differences.

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
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There were no uncorrected misstatements identified during the course of our audit.

COMMUNICATION REGARDING SIGNIFICANT DEFICIENCY

Board of Governors
Southern West Virginia Community and Technical College
Logan, West Virginia

In planning and performing our audit of the financial statements of Southern West Virginia Community and Technical College (SWVCTC) as of and for the year ended June 30, 2024 in accordance with auditing standards generally accepted in the United States of America, and *Government Auditing Standards* issued by the Comptroller General of the United States, we considered SWVCTC's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of SWVCTC's internal control. Accordingly, we do not express an opinion on the effectiveness of SWVCTC's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we identified certain deficiencies in internal control that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in internal control to be a significant deficiency.

Financial Reporting

Management of the College is responsible for establishing an internal control structure that reduces to an acceptable level the risk of errors and fraud occurring and not being detected. The College is also responsible for having a financial management system in place to account for the receipt and expenditure of grant and other funds, prepare accurate financial reports and be able to trace funds to a level of expenditures adequate to establish that such funds have not been used in violation of applicable laws and regulations, in a timely manner.

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Certain accounts in the general ledger required adjustments to reconcile to supporting documentation or correctly classify account balances.

Inaccuracies in recording yearend accruals, recurring entries, and reconciling supporting schedules to the fiscal year 2024 trial balance resulted in adjustments to the financial statements.

We recommend that management review the daily accounting functions, staffing, and financial reporting processes to ensure adequate policies and procedures are in place to ensure accurate and timely financial reporting. Management should ensure that account reconciliations are prepared and reviewed in a timely manner and ensure supporting schedules agree to the College's financial records for all account balances.

During our audit, we also became aware of the following deficiencies in internal control other than significant deficiencies or material weaknesses, and other matters that are opportunities for strengthening internal controls and operating efficiency:

Capital Assets Reconciliations and Recordkeeping

A full inventory was taken during fiscal year 2023 and capital assets were entered into the wvOASIS fixed asset module. However, because of limitations surrounding classifications and useful lives, depreciation remains a manual calculation. Changes or improvements surrounding the process for recording additions to and disposals from the manual records were not made. During fiscal year 2024 a reconciliation identifying the discrepancies between the manual calculation and general ledger balances was performed, however actions to resolve the discrepancies were not made. Further, additional errors in the manual records, similar to those noted in prior years continued to occur. Specifically, in the current year, depreciation expense was calculated incorrectly on some assets, formulas were not updated to include all additions, items added in a prior year were added again in the current year, and an asset below the capitalization threshold from a prior year was also included as a current year addition. Equipment disposed in a prior year was also added back to the listing. As a result incorrect journal entries were posted to the general ledger related to capital assets, which led to additional journal entries to these and related accounts during the audit of the financial statements.

We recommend SWVCTC continue to focus on improving recordkeeping surrounding capital assets, including the conversion to maintaining electronic records in wvOASIS, and develop procedures whereby the electronic capital asset records are periodically reconciled to the general ledger to ensure the records/listing is maintained on a regular basis and agrees to the general ledger. The reconciliation and related adjustments should be reviewed for clerical accuracy.

Unearned Revenue

SWVCTC has leftover grant funds that have been carried over for several years. The funds have been held because SWVCTC has been waiting until the grants allow the funds to be returned or instruct SWVCTC on how the funds should be spent.

We recommend that management either return the funds to the grant or use the funds in a manner consistent with the original purpose of the grant.

Information System Governance

SWVCTC obtained a Service Organization Control (SOC) report for the wvOASIS application from the West Virginia Enterprise Resource Planning Board and reviewed the SOC report; however, the College does not have adequate policies in place to document their review of the SOC report and understanding of the wvOASIS SOC report. Management is responsible for establishing and maintaining an effective system of internal control over financial reporting, including controls over information systems that are critical to the College's financial reporting function.

We recommend that the College establish policies and procedures to create a documented review of the SOC report. The annual review of the SOC report should include a determination that the appropriate complementary user entity controls are in place and that the service organization's internal controls are functioning properly.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various SWVCTC personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of management of SWVCTC, the Board of Governors, the Higher Education Policy Commission, the West Virginia Council for Community and Technical College Education, federal and state awarding agencies, and pass-through entities, and is not intended to be, and should not be, used by anyone other than these specified parties.



Charleston, West Virginia

October 1, 2024

Certain Written Communications Between Management and Our Firm

Engagement Letter

Management Representation Letter

ENGAGEMENT LETTER



May 22, 2024

Velva Pennington, CFO
Southern West Virginia Community and Technical College
100 College Drive
Logan, West Virginia 25601

To Ms. Pennington:

We are pleased to confirm our understanding of the services we are to provide Southern West Virginia Community and Technical College (the College) for the year ended June 30, 2024. The services performed by us pursuant to this engagement are subject to the terms and conditions set forth herein, in any accompanying documents, and in the open end contract/purchase order #24235 and subsequent modifications (the contract) issued by HEPC.

Audit Scope and Objectives

We will audit the College's financial statements which include the Statement of Net Position, Statement of Revenues, Expenses, and Changes in Net Position and the Statement of Cash Flows, and the disclosures, which collectively comprise the basic financial statements of the College as of and for the year ending June 30, 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the College's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the College's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Schedule of Proportionate Share of Net Pension Liability
- 3) Schedule of Pension Contributions
- 4) Schedule of Proportionate Share of Net Other Postemployment Benefits (OPEB) Liability (Asset)
- 5) Schedule of Other Postemployment Benefits (OPEB) Contributions
- 6) Notes to the Required Supplementary Information

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MAIN (304) 554-3371
FAX (304) 554-3410

The Somerville Building
501 5th Avenue
Suite 1
Huntington, WV 25701
MAIN (304) 525-0301
FAX (304) 522-1569

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

The Southern West Virginia Community College Foundation, Inc. is a component unit of the College as defined by GASB Statement Number 39 and you have informed us that it will be required to be included in your financial statements for the year ended June 30, 2024. We understand that the audit of the Southern West Virginia Community College Foundation, Inc. will be conducted by other auditors whose report will be made available to us by September 20, 2024. You have also informed us that any other related entities are immaterial under the provisions of GASB 39 and will not be required to be included in your basic financial statements for the year ending June 30, 2024. We will make reference to the other auditor's audit of Southern West Virginia Community College Foundation, Inc. in our report on your financial statements.

We understand that you intend to furnish a copy of the College's financial statements, including our report thereon, to the combined West Virginia Council for Community & Technical College Education, a component unit of the West Virginia Higher Education Fund, and such party shall, upon confirmation, utilize this report for preparation of the combined West Virginia Council for Community & Technical College Education financial statements to be reported on by Suttle & Stalnaker, PLLC. In addition, we understand that you will provide a copy of our report to the State of West Virginia for preparation of the combined State of West Virginia financial statements to be reported upon by another auditor.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the College and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We have advised you of the limitations of our audit regarding the detection of fraud and the possible effect on the financial statements (including misappropriation of cash or other assets). We are available to perform, as a separate engagement, extended procedures specifically designed to detect fraud; however, you have declined to engage us to do so at this time. As this engagement is not designed to be a fraud audit, management understands and accepts the inherent limitations of the audit services described in this agreement.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the College's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the College involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the College received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the College complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

Management is responsible for providing us with, or making arrangements to facilitate (1) unrestricted communication between us and the component auditor to the extent permitted by law or regulation; (2) communications between the component auditor, those charged with governance of the component, and component management, including communications of significant deficiencies and material weaknesses in internal control; (3) communications between regulatory authorities and the component related to financial reporting matters; (4) access to component information, those charged with governance of the component, component management, and the component auditor (including relevant audit documentation requested by us); and (5) permission to perform work, or request a component auditor to perform work, on the financial information of the component.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents. With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document. Suttle & Stalnaker, PLLC consents to the use of audited financial statements and reports as described in the foregoing.

Other Services

We will also assist in preparing the financial statements and related notes of the College in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

You may request that we preform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter. Our engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate new engagement. The terms and conditions of that new engagement will be governed by a new specific engagement letter for that service.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations and schedules we request and will locate any documents selected by us for testing.

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

We will provide copies of our reports to the West Virginia Higher Education Fund, the West Virginia Council for Community & Technical College Education, and the State of West Virginia; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Suttle & Stalnaker, PLLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to representatives of the cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Suttle & Stalnaker, PLLC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the U.S. Government Accountability Office. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Kelly Shafer, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit during June 2024 and to issue our reports no later than October 1, 2024.

We generally base our fees on the time required at our regular rates for the services and personnel assigned plus out of pocket costs and relevant computer charges. Our charges also include other appropriate factors, including the difficulty of the assignment, the degree of skill required, time limitations imposed on us by others, the experience and ability of the personnel assigned and the value of services to the client. Interim billings will be submitted as work progresses and as expenses are incurred. Billings are due upon submissions. Our fee for the services described in this letter will be the amount included in the master contract on file with the West Virginia Higher Education Fund. The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit.

We will attempt to minimize our fees consistent with quality work. The extent to which we can do this will depend on your personnel offering us clerical and other assistance to prepare schedules, perform analyses, and provide sources documents. Our fee estimate will be subject to adjustments based on unanticipated changes in the scope of our work and/or the incomplete or untimely receipt by us of the information on the client participation list. All other provision of this letter will survive any fee adjustment.

As an attest client, Suttle & Stalnaker, PLLC cannot retain your documents on your behalf. This is in accordance with ET 1.295.143 of the *AICPA Code of Professional Conduct*. The College is responsible for maintaining its own data and records.

Suttle & Stalnaker, PLLC utilizes Citrix's ShareFile system to exchange files with clients. ShareFile access is restricted and unique User IDs will be provided to the College's employees upon request. It is the College's responsibility to promptly notify Suttle & Stalnaker, PLLC when an employee no longer requires access or is terminated. ShareFile is used solely as a method of exchanging information and is not intended to store the College's information. Upon completion of the engagement, data and other content will be removed from the ShareFile system. For multi-year engagements, completion of the engagement occurs when the deliverables are completed for that year and this will occur annually.

Reporting

We will issue a written report upon completion of our audit of the College's financial statements. Our report will be addressed to management and those charged with governance of the College. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.


We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the College is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comments received during the period of the contract. Our 2020 peer review report accompanies this letter.


By signing this engagement letter, you authorize us to use the name of your entity in future proposals, as well as to provide contact information for requested references.

We appreciate the opportunity to be of service to the College and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,


Suttle & Stalnaker, PLLC

RESPONSE: This letter correctly sets forth the understanding of Southern West Virginia Community and Technical College.

By: 

Title: CFO

Date: 5-28-24

cc: Pamela Alderman, President
Robert Baldwin, Chairperson



**Kelley Galloway
Smith Goolsby, PSC**

Certified Public Accountants and Advisors

1200 Corporate Court • P. O. Box 990 • Ashland, Kentucky 41105

• Phone (606) 329-1811 (606) 329-1171 • Fax (606) 329-8756 (606) 325-0590

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Report on the Firm's System of Quality Control

To the Members of Suttle & Stalnaker, PLLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Suttle and Stalnaker, PLLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act, and audits of employee benefit plans.

As part of our review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Suttle & Stalnaker, PLLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Suttle & Stalnaker, PLLC has received a peer review rating of *pass*.

Kelley Galloway Smith Goolsby, PSC

Ashland, Kentucky
December 14, 2020

MANAGEMENT REPRESENTATION LETTER

October 1, 2024

Suttle & Stalnaker, PLLC
The Virginia Center, Suite 100
1411 Virginia Street, East
Charleston, West Virginia 25301

This representation letter is provided in connection with your audits of the financial statements of Southern West Virginia Community & Technical College (the College), which comprise the respective financial position of the business-type activities and the discretely presented component unit as of June 30, 2024 and 2023 and the respective changes in financial position and, where applicable, cash flows for the years then ended, and the disclosures (collectively, the “financial statements”), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered to be material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of October 1, 2024 the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 22, 2024, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.

3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
8. We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the accounts.
9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
10. Guarantees, whether written or oral, under which the College is contingently liable, if any, have been properly recorded or disclosed.
11. Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the date of the statement of net position and have been reduced to their estimated net realizable value.
12. We believe that the actuarial assumptions and methods used to measure net pension and net other postemployment benefit liabilities and costs for financial accounting purposes are appropriate in the circumstances.
13. We do not plan to make frequent amendments to our pension or other postretirement benefit plans.

Information Provided

14. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.

- b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the College from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the Board of Governors or summaries of actions of recent meetings for which minutes have not yet been prepared.
15. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
16. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
17. We have no knowledge of any fraud or suspected fraud that affects the College and involves:
- a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
18. We have no knowledge of any allegations of fraud or suspected fraud affecting the College's financial statements communicated by employees, former employees, regulators, or others.
19. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
20. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
21. We have disclosed to you the names of the College's related parties and all the related party relationships and transactions, including any side agreements.
22. The following, if any, have been properly recorded or disclosed in the financial statements:
- a. All significant estimates and material concentrations known to management which are required to be disclosed in accordance with the AICPA's Statement of Position 94-6, Disclosure of Certain Significant Risks and Uncertainties. Significant estimates are estimates at the date of the statement of net position which could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets for which events could occur which would significantly disrupt normal finances within the next year.
 - b. Authorized but unissued bonds and/or notes.

- c. Risk financing activities.
 - d. Derivative financial instruments.
 - e. Special and extraordinary items.
 - f. Deposits and investment securities category of custodial credit risk.
23. We are responsible for making the accounting estimates included in the financial statements. Those estimates reflect our judgment based on our knowledge and experience about past and current events and our assumptions about conditions we expect to exist and course of action we expect to take. In regard, adequate provisions have been made:
- a. To reduce receivables to their estimated net collectable amounts.
 - b. To reduce obsolete, damaged, or excess inventories to their estimated net realizable values.
 - c. To reduce investments, intangibles, and other assets which have permanently declined in value to their realizable values.
 - d. For risk retention, including uninsured losses or loss retentions (deductibles) attributable to events occurring through the date of this letter and/or for expected retroactive insurance premium adjustments applicable to periods through the date of this letter.
 - e. For pension obligations, post-retirement benefits other than pensions and deferred compensation agreements attributable to employee services rendered through the date of this letter.
 - f. For any material loss to be sustained in the fulfillment of, or from the inability to fulfill, any service commitments.
 - g. For any material loss to be sustained as a result of purchase commitments.
 - h. For environmental cleanup obligations.

Government—Specific

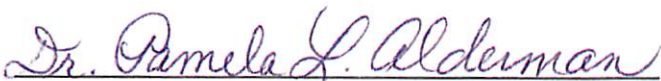
24. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
25. We have taken timely and appropriate steps to remedy identified and suspected fraud, or noncompliance with provisions of laws, regulations, contracts, and grant agreements that you have reported to us, if any.
26. We have a process to track the status of audit findings and recommendations.

27. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
28. We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
29. We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
30. The College has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, or net position.
31. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
32. We have appropriately identified, recorded, and disclosed all leases in accordance with GASBS No. 87.
33. We have appropriately disclosed or recognized conduit debt obligations and/or certain arrangements associated with conduit debt obligations in accordance with GASBS No. 91.
34. We have appropriately identified, recorded, and disclosed subscription-based information technology arrangements in accordance with GASBS No. 96.
35. We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
36. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
37. The College has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
38. The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
39. The financial statements properly classify all funds and activities, in accordance with GASBS No. 34, as amended.

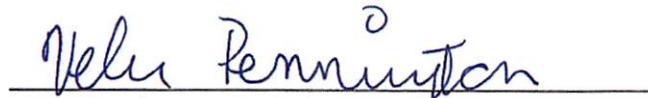
40. All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
41. Components of net position (net investment in capital assets; restricted; and unrestricted) are properly classified and, if applicable, approved.
42. Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.
43. Provisions for uncollectible receivables have been properly identified and recorded.
44. Expenses have been appropriately classified in or allocated to functions and programs in the statement of revenues, expenses, and changes in net position, and allocations have been made on a reasonable basis.
45. Revenues are appropriately classified in the statement of revenues, expenses, and changes in net position within operating, non-operating or as other items.
46. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
47. Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.
48. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
49. We have appropriately disclosed the College's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
50. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

51. As part of your audit, you provided routine technical assistance and assisted with preparation of the financial statements. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for the financial statements and related notes.

52. The financial statements include all fiduciary activities required by GASB No. 84, if any.



Dr. Pamela L. Alderman
Dr. Pamela Alderman, President



Velva Pennington
Velva Pennington, Chief Financial Officer

Southern West Virginia
Community and Technical College
Financial Statements
Years Ended June 30, 2024 and 2023

and

Independent Auditor's Reports

**SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE**

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INDEPENDENT AUDITOR'S REPORT

Board of Governors
Southern West Virginia Community and Technical College
Mt. Gay, West Virginia

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the business-type activities and discretely presented component unit of the Southern West Virginia Community and Technical College (the College), a component unit of the West Virginia Council for Community and Technical College Education, as of and for the years ended June 30, 2024 and 2023, and the related notes to the financial statements, which collectively comprise the College's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the discretely presented component unit of the College as of June 30, 2024 and 2023, and the respective changes in financial position, and where applicable, cash flows thereof for the years then ended in conformity with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Southern West Virginia Community College Foundation, Inc., which is a discretely presented component unit of the College. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented financial statements of the Southern West Virginia Community College Foundation, Inc., is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. The financial statements of the Southern West Virginia Community College Foundation, Inc. were not audited in accordance with *Government Auditing Standards*. We are required to be independent of the College and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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Morgantown, WV 26505

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The Somerville Building
501 5th Avenue
Suite 1
Huntington, WV 25701

MAIN (304) 525-0301
FAX (304) 522-1569

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the College's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the College's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 6 through 14, the schedule of proportionate share of the net pension liability, schedule of pension contributions, schedule of proportionate share of the net OPEB liability (asset), and schedule of OPEB contributions, and related footnotes on pages 59 through 67 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 1, 2024, on our consideration of the College's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the College's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the College's internal control over financial reporting and compliance.



Charleston, West Virginia
October 1, 2024

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2024**

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Overview of the Financial Statements and Financial Analysis

Southern West Virginia Community and Technical College (the College) presents its financial statements for the fiscal years ended June 30, 2024 and June 30, 2023. The emphasis of discussions about these statements will be on current year data. There are three financial statements presented: the Statements of Net Position; the Statements of Revenues, Expenses, and Changes in Net Position; and the Statements of Cash Flows. This discussion and analysis of the College's financial statements provides an overview of its financial activities for the year and is required supplemental information. Since this analysis is designed to focus on current activities, resulting change and currently known facts, please read it in conjunction with the College's basic financial statements and the footnotes to these financial statements. Responsibility for the completeness and fairness of this information rests with the College.

The Governmental Accounting Standards Board (GASB) establishes standards for the presentation format of College financial statements. The current format places emphasis on the overall economic resources of the College.

Statements of Net Position

The Statement of Net Position presents the assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position of the College as of the end of the fiscal year. The Statement of Net Position is a point of time financial statement. The purpose of the Statement of Net Position is to present to the readers of the financial statements a fiscal snapshot of the College. The Statement of Net Position presents end-of-year data concerning assets (current and noncurrent), deferred outflows of resources, liabilities (current and noncurrent), deferred inflows of resources, and net position. The difference between current and noncurrent assets and liabilities is discussed in the footnotes to the financial statements.

From the data presented, readers of the Statement of Net Position are able to determine the assets available to continue the operations of the College. They are also able to determine how much the College owes vendors and lending institutions. The Statement of Net Position provides a picture of the net position and its availability for College expenditures.

Net Position is divided into three major categories. The first category, net investment in capital assets, provides the College's equity in property, plant and equipment owned by the College. The next asset category is restricted net position, which is divided into two categories, nonexpendable and expendable. The College does not currently have nonexpendable restricted net position since all funds of this nature would be directed to the Southern West Virginia Community College Foundation, Inc. The corpus of nonexpendable restricted resources is only available for investment purposes. Expendable restricted net position is available for expenditure by the College but must be spent for purposes as determined by donors and/or external entities that have placed time or purpose restrictions on the use of the assets. The final category is unrestricted net position. Unrestricted net position is available to the College for any lawful purpose.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2024**

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**Condensed Schedules of Net Position
June 30,
(in thousands)**

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Assets and deferred outflows			
Current assets	\$ 14,347	\$ 13,365	\$ 15,651
Other noncurrent assets	312	55	116
Capital assets, net	<u>26,047</u>	<u>26,977</u>	<u>27,311</u>
Total assets	<u>40,706</u>	<u>40,397</u>	<u>43,078</u>
Deferred outflows of resources	<u>212</u>	<u>443</u>	<u>399</u>
Total	<u>\$ 40,918</u>	<u>\$ 40,840</u>	<u>\$ 43,477</u>
Liabilities, deferred inflows and net position			
Current liabilities	\$ 3,444	\$ 3,272	\$ 4,716
Noncurrent liabilities	<u>274</u>	<u>476</u>	<u>228</u>
Total liabilities	<u>3,718</u>	<u>3,748</u>	<u>4,944</u>
Deferred inflows of resources	<u>408</u>	<u>859</u>	<u>2,089</u>
Net position			
Net investment in capital assets	26,047	26,977	27,311
Restricted net position, expendable	48	-	-
Unrestricted net position	<u>10,697</u>	<u>9,256</u>	<u>9,133</u>
Total net position	<u>36,792</u>	<u>36,233</u>	<u>36,444</u>
Total	<u>\$ 40,918</u>	<u>\$ 40,840</u>	<u>\$ 43,477</u>

Total net position of the College increased by \$559 thousand from June 30, 2023 to June 30, 2024. Total net position decreased by \$211 thousand from June 30, 2022 to June 30, 2023. These changes are related to a number of changes as described below:

- The total net position increased in 2024 due to multiple factors, including an increase in nonoperating revenues of \$205 thousand and decrease of operating expenses of \$824 thousand, offset by a decrease in operating revenues of \$389 thousand.
- The current ratio for fiscal years 2024 and 2023 is 4.2 and 4.1, respectively. The current ratio measures the ability to meet short-term obligations. The current ratio is the most widely-used measure of liquidity. Typically, current ratios range from 1 to 4.
- The net working capital for the College was \$10.9 million at the end of 2024. This is an increase of \$800 thousand from the previous year's working capital of \$10.1 million.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2024**

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Statements of Revenues, Expenses and Changes in Net Position

The difference in total net position as presented on the Statement of Net Position is based on the activity presented in the Statement of Revenues, Expenses and Changes in Net Position. The purpose of the statement is to present the revenues received by the College, both operating and non-operating, and the expenses paid by the College, operating and non-operating, and any other revenues, expenses, gains and losses received or spent by the College.

Operating revenues are received for providing goods and services to the various constituencies of the College. Operating expenses are those expenses paid to acquire or produce the goods and services provided in return for the operating revenues, and to carry out the mission of the College. Revenues received for which goods and services are not provided are reported as non-operating revenues. For example, state appropriations are non-operating because they are provided by the Legislature to the College without the Legislature directly receiving commensurate goods and services for those revenues.

**Condensed Schedules of Revenues, Expenses and Changes in Net Position
Years Ended June 30,
(in thousands)**

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Operating revenues	\$ 5,956	\$ 6,345	\$ 5,102
Operating expenses	<u>19,408</u>	<u>20,232</u>	<u>22,155</u>
Operating loss	(13,452)	(13,887)	(17,053)
Non-operating revenues	13,900	13,694	17,311
Capital payments on behalf	139	148	398
Other payments on behalf	<u>(28)</u>	<u>(166)</u>	<u>(56)</u>
Increase (decrease) in net position	<u>559</u>	<u>(211)</u>	<u>600</u>
Net position - beginning of year	<u>36,233</u>	<u>36,444</u>	<u>35,844</u>
Net position - end of year	<u>\$ 36,792</u>	<u>\$ 36,233</u>	<u>\$ 36,444</u>

A review of the individual revenue and expense categories and those items that contributed to the overall increases in net position reveals the following explanations:

Operating Revenues

- For fiscal year 2024, operating revenues decreased by approximately 6% driven by decreases in tuition revenue and grant revenue.
- Grant revenue decreased by 9% in 2024; a decrease of \$388 thousand. The decrease was related to a \$500 thousand decrease in state grant revenue, offset by a 75% or \$112 thousand increase in federal revenue.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2024**

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- Tuition and fee revenue decreased by \$163 thousand, a 10% decrease from the previous year. Overall full time equivalents increased, however this increase was primarily Early College Academy (ECA) students, ECA students pay reduced tuition rates decreasing tuition revenue overall.

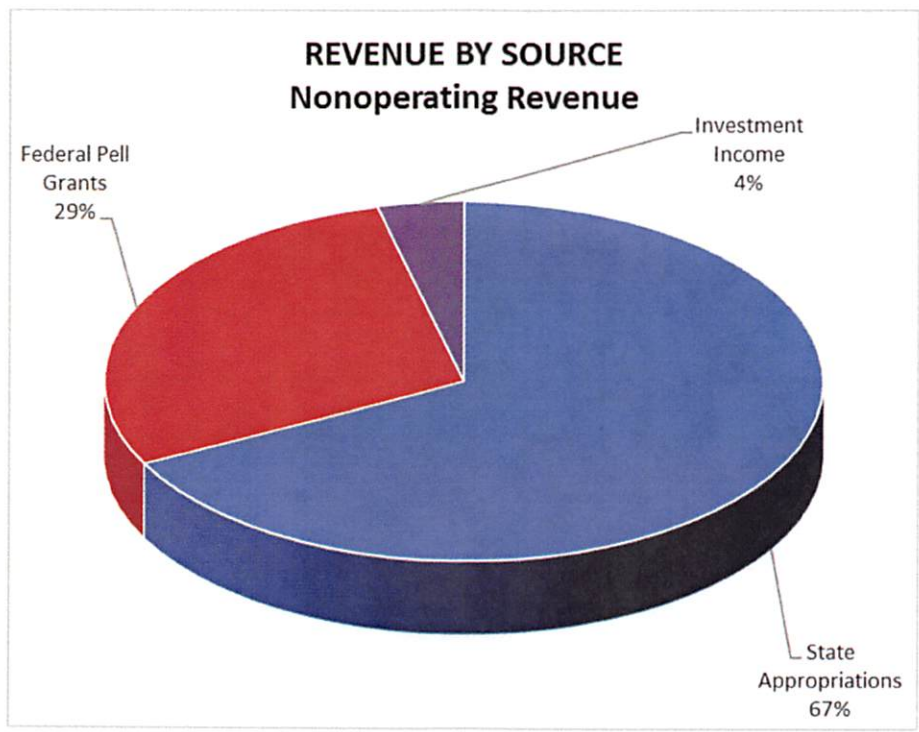
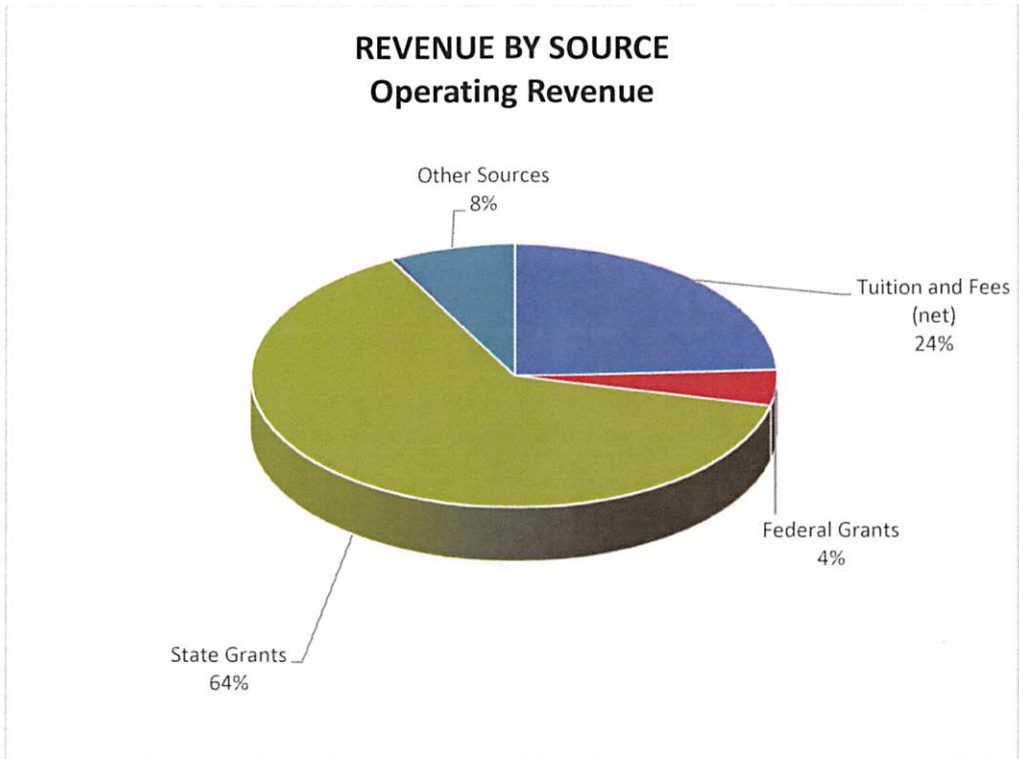
Operating Expenses

- For fiscal year 2024, the total cost of scholarships decreased \$151 thousand, or 6%. The decrease is primarily due to the final HEERF funding disbursements to students in the prior year.
- For fiscal year 2024, supplies and other services decreased approximately \$1.5 million, or 38%. The decrease is primarily due to the ending of HEERF funding in 2023. In 2024, the College has resumed normal spending based on budget allocations.
- Salaries and wages increased by \$195 thousand, or 2% while benefits increased \$659 thousand or 48%. These increases were due to all employees receiving an across the board raise and increases in workers compensation percentage, decreases in OPEB offset from the allocation schedules, and increases in PEIA employer portions of health insurance premiums.

Non-operating Revenues

- For fiscal year 2024, there was an increase in the amount of state appropriations. State appropriations totaled \$9.4 million and \$8.6 million for fiscal years 2024 and 2023, respectively.
- Pell grants totaled nearly \$4 million in 2024, an increase of \$243 thousand over fiscal year 2023.
- For fiscal year 2024, higher education emergency relief (HEERF) revenues decreased by \$971 thousand million. No additional funds were awarded in fiscal year 2024. The College expended and recognized the remainder of their HEERF funds in 2023.
- For fiscal year 2024, investment income increased \$128 thousand due to more favorable interest rates during the year. Investment income was \$412 thousand in fiscal year 2023.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2024

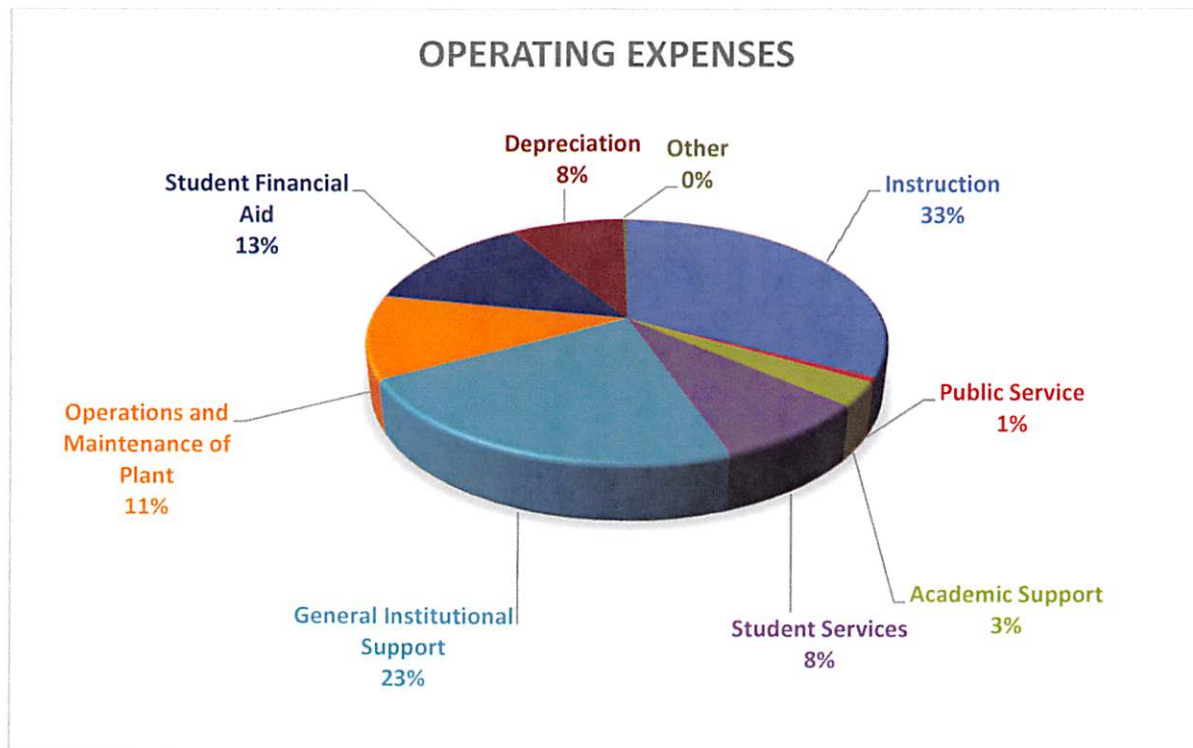


**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2024**

**Operating Expenses
Years Ended June 30,
(in thousands)**

	2024	2023	2022	2023 to 2024 Increase (Decrease)	2023 to 2024 Percent Change
Operating expense					
Instruction	\$ 6,322	\$ 6,120	\$ 4,986	\$ 202	3.30 %
Public service	126	11	355	115	1045.45 %
Academic support	601	781	881	(180)	(23.05)%
Student services	1,608	1,032	1,642	576	55.81 %
Institutional support	4,347	4,274	5,354	73	1.71 %
Operations & maintenance plant	2,149	3,691	1,627	(1,542)	(41.78)%
Financial aid	2,573	2,724	5,793	(151)	(5.54)%
Auxiliary	-	-	7	-	0.00 %
Depreciation	1,611	1,531	1,437	80	5.23 %
Other	71	68	73	3	4.41 %
Total	\$ 19,408	\$ 20,232	\$ 22,155	\$ (824)	(4.07)%

The following is a graphic illustration of fiscal year 2024 operating expenses:



**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2024**

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Statements of Cash Flows

The final statement presented by the College is the Statement of Cash Flows. The Statement of Cash Flows presents detailed information about the cash activity of the College during the year. The statement is divided into five parts. The first part deals with operating cash flows and shows the net cash used by the operating activities of the College. The second section reflects cash flows from noncapital financing activities. This section reflects the cash received and spent for non-operating, non-investing, and non-capital financing purposes. The third section deals with cash flows from capital and related financing activities. This section deals with the cash used for the acquisition and construction of capital and related items. The fourth section reflects the cash flows from investing activities and shows the purchases, proceeds, and interest received from investing activities. The fifth section reconciles the net cash used in operations to the operating income or loss reflected on the Statement of Revenues, Expenses and Changes in Net Position.

**Condensed Schedules of Cash Flows
Years Ended June 30,
(in thousands)**

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Cash provided (used) by:			
Operating activities	\$ (12,446)	\$ (14,680)	\$ (16,144)
Noncapital financing activities	13,392	13,073	17,393
Capital and related financing activities	(575)	(1,126)	(530)
Investing activities	<u>540</u>	<u>412</u>	<u>20</u>
Net change in cash	911	(2,321)	739
Cash, beginning of year	<u>12,889</u>	<u>15,210</u>	<u>14,471</u>
Cash, end of year	<u>\$ 13,800</u>	<u>\$ 12,889</u>	<u>\$ 15,210</u>

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2024**

Capital Asset and Debt Administration

	Capital Assets, Net June 30, (in thousands)			2023 to 2024 Increase (Decrease)	2023 to 2024 Percent Change
	2024	2023	2022		
Capital Assets					
Land and Improvements	\$ 1,563	\$ 1,563	\$ 1,563	\$ -	- %
Buildings	44,011	43,939	43,432	72	0.16 %
Equipment	4,238	4,072	6,136	166	4.08 %
Library Holdings	3,911	3,933	3,938	(22)	(0.56)%
Total	<u>53,723</u>	<u>53,507</u>	<u>55,069</u>	<u>216</u>	<u>0.40 %</u>
Less: Accum Depreciation	<u>(27,676)</u>	<u>(26,530)</u>	<u>(27,758)</u>	<u>(1,146)</u>	<u>4.32 %</u>
Net Capital Assets	<u>\$ 26,047</u>	<u>\$ 26,977</u>	<u>\$ 27,311</u>	<u>\$ (930)</u>	<u>(3.45)%</u>

Capital assets net decrease of \$930 thousand was a result of current depreciation and retirements slightly offset by additions.

At June 30, 2024, the College had no significant outstanding contractual commitments for property, plant and equipment expenditures.

Readers interested in more detailed information regarding capital assets should review the accompanying note 5 to the financial statements.

Economic Outlook

The economic outlook for West Virginia (the State), and particularly the College's service area, continues to present challenges. The State has experienced a gradual population decrease of approximately 3% per year since 2009. Over that same period, the College's service area experienced a population decrease of approximately 16%. The State also has one of the nation's oldest populations, and the age distribution is expected to skew toward older age groups in the coming years. The State's college matriculation rate has also experienced a decline over the last several years and dropped to just 47% in 2023. The College's service area has a matriculation rate of only 43%.

These challenges also present opportunities. The Early College Academy has been steadily increasing over the past four years in Lincoln, Logan, and Mingo counties, and continued expansion of the Academy is expected over the next few years. The Early College Academy not only provides the opportunity to earn college credit while still in high school, but also introduces many students who may not view college as an option. The College anticipates the Early College Academy will assist with the increase in matriculation rates across the College's service area.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2024**

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The College has also adapted its program offerings to the needs of our workforce. Programs such as Commercial Driver's License and Lineman have been successful. The College's Nursing program has expanded to a weekend option to help meet employer demand. Due to the aging population in the College's service area, the healthcare industry job outlook remains strong. The College's programming aims to meet the demand with our Nursing, Radiological Tech, Surgical Tech and other Allied Health programs.

State appropriations have been steady over the past few years after a decade of fluctuation. The State is now using a higher education funding model for community & technical colleges, which assists the College with predicting future appropriations. While economic performance is expected to remain variable across the State, tax collections from natural gas extraction should help the State budget remain relatively flat.

Requests for Information

The financial report is designed to provide an overview of the finances of the College for those with an interest in this organization. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Southern West Virginia Community and Technical College at 100 College Drive, Logan, West Virginia 25601. For additional information on the Southern West Virginia Community College Foundation, Inc. please see their separately issued financial statements.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
STATEMENTS OF NET POSITION
JUNE 30, 2024 AND 2023

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	2024	2023
ASSETS AND DEFERRED OUTFLOWS		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 13,800,010	\$ 12,888,813
Accounts receivable, net of allowance for doubtful accounts	453,452	314,643
Due from the Commission/Council	87,220	159,765
Prepaid expenses	6,261	2,251
Total current assets	14,346,943	13,365,472
NONCURRENT ASSETS:		
Other accounts receivable	51,945	55,355
Net other postemployment benefit (OPEB) asset	259,792	-
Capital assets, net of accumulated depreciation	26,046,806	26,976,896
Total noncurrent assets	26,358,543	27,032,251
DEFERRED OUTFLOWS OF RESOURCES:		
Deferred outflows relating to pension	81,557	99,395
Deferred outflows relating to OPEB	130,819	343,372
Total deferred outflows of resources	212,376	442,767
TOTAL	\$ 40,917,862	\$ 40,840,490
LIABILITIES, DEFERRED INFLOWS, AND NET POSITION		
CURRENT LIABILITIES:		
Accounts payable	\$ 4,097	\$ 24,117
Due to the Commission/Council	3,199	-
Due to other State agencies	1,508	7,309
Due to other governments	284,740	284,740
Accrued liabilities	752,145	796,120
Compensated absences	689,737	656,963
Unearned revenue	1,708,282	1,503,073
Total current liabilities	3,443,708	3,272,322
NONCURRENT LIABILITIES:		
Net other postemployment benefit (OPEB) liability	-	197,013
Net pension liability	273,607	279,301
Total noncurrent liabilities	273,607	476,314
DEFERRED INFLOWS OF RESOURCES:		
Deferred inflows relating to pension	66,447	105,895
Deferred inflows relating to OPEB	342,137	752,895
Total deferred inflows of resources	408,584	858,790
NET POSITION:		
Net investment in capital assets	26,046,806	26,976,896
Restricted, expendable	48,474	-
Unrestricted net position	10,696,683	9,256,168
Total net position	36,791,963	36,233,064
TOTAL	\$ 40,917,862	\$ 40,840,490

The Accompanying Notes Are An Integral
Part Of These Financial Statements

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEARS ENDED JUNE 30, 2024 AND 2023

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	<u>2024</u>	<u>2023</u>
OPERATING REVENUES:		
Student tuition and fees, net of scholarship allowance of \$4,258,116 and \$3,748,533 for 2024 and 2023, respectively	\$ 1,446,376	\$ 1,609,866
Contracts and grants:		
Federal	262,319	150,237
State	3,786,318	4,286,707
Auxiliary enterprise revenue	14,156	12,765
Miscellaneous, net	446,985	285,909
Total operating revenues	<u>5,956,154</u>	<u>6,345,484</u>
OPERATING EXPENSES:		
Salaries and wages	9,881,471	9,686,624
Benefits	2,019,507	1,360,531
Supplies and other services	2,498,908	4,036,193
Utilities	753,330	826,008
Student financial aid - scholarships and fellowships	2,573,352	2,724,043
Depreciation	1,611,227	1,531,286
Fees assessed by the Commission for operations	70,522	67,533
Total operating expenses	<u>19,408,317</u>	<u>20,232,218</u>
OPERATING LOSS	<u>(13,452,163)</u>	<u>(13,886,734)</u>
NONOPERATING REVENUES:		
State appropriations	9,351,138	8,557,086
Gifts	44,000	76,500
Investment income	540,286	412,422
Federal Pell grants	3,996,963	3,753,781
Higher education emergency relief fund (HEERF) revenue	-	971,060
Other nonoperating revenues (expenses)	(32,701)	(76,435)
Total nonoperating revenues	<u>13,899,686</u>	<u>13,694,414</u>
INCREASE (DECREASE) IN NET POSITION BEFORE OTHER REVENUES, EXPENSES, GAINS, OR LOSSES	447,523	(192,320)
CAPITAL PAYMENTS MADE AND EXPENSES INCURRED ON BEHALF OF THE COLLEGE	139,125	147,537
PAYMENTS MADE AND EXPENSES (OFFSET) INCURRED BY THE STATE ON BEHALF OF THE COLLEGE	<u>(27,749)</u>	<u>(165,743)</u>
INCREASE (DECREASE) IN NET POSITION	<u>558,899</u>	<u>(210,526)</u>
NET POSITION - Beginning of year	<u>36,233,064</u>	<u>36,443,590</u>
NET POSITION - End of year	<u>\$ 36,791,963</u>	<u>\$ 36,233,064</u>

The Accompanying Notes Are An Integral
Part Of These Financial Statements

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2024 AND 2023

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	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from student tuition and fees	\$ 1,304,380	\$ 1,436,405
Cash received from contracts and grants	4,326,976	3,921,207
Payments to and on behalf of employees	(12,553,717)	(12,527,962)
Payments to suppliers	(2,588,053)	(4,190,593)
Payments to utilities	(753,330)	(826,008)
Payments for scholarships and fellowships	(2,573,352)	(2,724,043)
Auxiliary enterprise charges	14,156	12,765
Fees assessed by Commission	(70,522)	(67,533)
Other receipts, net	446,985	285,909
Net cash used in operating activities	<u>(12,446,477)</u>	<u>(14,679,853)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
State appropriations	9,351,138	8,557,086
Federal student loan program - direct lending receipts	1,548,185	1,662,869
Federal student loan program - direct lending payments	(1,548,185)	(1,662,869)
Gifts	44,000	76,500
Pell grants	3,996,963	3,753,781
Higher education emergency relief fund (HEERF) revenue	-	685,527
Net cash provided by noncapital financing activities	<u>13,392,101</u>	<u>13,072,894</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:		
Purchases of capital assets	(574,824)	(1,127,669)
Other nonoperating revenues (expenses)	111	1,221
Net cash used in capital financing activities	<u>(574,713)</u>	<u>(1,126,448)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest on investments	540,286	412,422
Net cash provided by investing activities	<u>540,286</u>	<u>412,422</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	911,197	(2,320,985)
CASH AND CASH EQUIVALENTS - Beginning of year	12,888,813	15,209,798
CASH AND CASH EQUIVALENTS - End of year	\$ 13,800,010	\$ 12,888,813
RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES:		
Operating loss	\$ (13,452,163)	\$ (13,886,734)
Adjustments to reconcile operating loss to net cash used in operating activities:		
Depreciation expense	1,611,227	1,531,286
Pension expense (offset) - special funding situation	66,103	51,479
OPEB expense (offset) - special funding situation	(93,852)	(217,222)
Changes in assets, deferred outflows of resources, liabilities, and deferred inflows of resources:		
Accounts receivable, net of allowance for doubtful accounts	(141,996)	(173,461)
Due from the Commission/Council	75,732	137,630
Due from the Federal Government	-	496
Prepaid expenses	(4,010)	82
Other accounts receivable	3,410	7,909
Deferred outflows of resources	230,391	(43,458)
Accounts payable	(20,020)	(30,845)
Due to the Commission/Council	3,199	-
Due to other State agencies	(5,801)	(13,543)
Due to other governments	-	(1,200)
Accrued liabilities	(43,975)	(554,844)
Compensated absences	32,774	81,667
Other postemployment benefit (OPEB) liability (asset)	(456,805)	249,147
Net pension liability	(5,694)	51,073
Unearned revenue	205,209	(639,120)
Deferred inflows of resources	(450,206)	(1,230,195)
Net cash used in operating activities	<u>\$ (12,446,477)</u>	<u>\$ (14,679,853)</u>
NONCASH TRANSACTIONS:		
Capital payments made and expenses incurred on behalf of the College	\$ 139,125	\$ 147,537

The Accompanying Notes Are An Integral
Part Of These Financial Statements

SOUTHERN WEST VIRGINIA COMMUNITY COLLEGE FOUNDATION, INC.
 STATEMENTS OF FINANCIAL POSITION
 DECEMBER 31, 2023 AND 2022

	2023	2022
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 36,086	\$ 17,197
Restricted cash and cash equivalents	376,773	307,577
Certificate of deposit	57,278	56,101
Investments	3,975,607	4,341,894
Prepaid expenses and other assets	10,789	14,234
Contributions receivable	210,102	254,331
Total assets	<u>\$ 4,666,635</u>	<u>\$ 4,991,334</u>
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable	\$ 895	\$ 495
Total liabilities	<u>895</u>	<u>495</u>
NET ASSETS		
With donor restrictions	3,858,524	4,125,769
Without donor restrictions	807,216	865,070
Total net assets	<u>4,665,740</u>	<u>4,990,839</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 4,666,635</u>	<u>\$ 4,991,334</u>

The Accompanying Notes Are An Integral
 Part Of These Financial Statements

SOUTHERN WEST VIRGINIA COMMUNITY COLLEGE FOUNDATION, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2023

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
REVENUES AND OTHER SUPPORT			
Contributions	\$ 63,637	\$ 193,246	\$ 256,883
Contributions - donated services	116,097	-	116,097
Interest and dividend income	34,751	145,210	179,961
Net unrealized and realized (loss) on investments	(18,086)	(196,962)	(215,048)
Net assets released from restrictions	408,739	(408,739)	-
Total revenues and other support	605,138	(267,245)	337,893
EXPENSES			
Program services	331,481	-	331,481
Administrative and general	261,567	-	261,567
Fundraising	69,944	-	69,944
Total expenses	662,992	-	662,992
CHANGE IN NET ASSETS	(57,854)	(267,245)	(325,099)
NET ASSETS, beginning	865,070	4,125,769	4,990,839
NET ASSETS, ending,	\$ 807,216	\$ 3,858,524	\$ 4,665,740

The Accompanying Notes Are An Integral
Part Of These Financial Statements

SOUTHERN WEST VIRGINIA COMMUNITY COLLEGE FOUNDATION, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2022

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
REVENUES AND OTHER SUPPORT			
Contributions	\$ 179,504	\$ 437,262	\$ 616,766
Contributions - donated services	302,838	-	302,838
Interest and dividend income	29,363	132,144	161,507
In-kind contributions	650	-	650
Net unrealized and realized (loss) on investments	(32,781)	(110,981)	(143,762)
Net assets released from restrictions	210,754	(210,754)	-
Total revenues and other support	690,328	247,671	937,999
EXPENSES			
Program services	305,180	-	305,180
Administrative and general	250,049	-	250,049
Fundraising	182,055	-	182,055
Total expenses	737,284	-	737,284
CHANGE IN NET ASSETS	(46,956)	247,671	200,715
NET ASSETS, beginning	912,026	3,878,098	4,790,124
NET ASSETS, ending	\$ 865,070	\$ 4,125,769	\$ 4,990,839

The Accompanying Notes Are An Integral
Part Of These Financial Statements

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2024 AND 2023**

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NOTE 1 - ORGANIZATION

Southern West Virginia Community and Technical College (the College) is governed by the Southern West Virginia Community and Technical College Board of Governors (the Board). The Board was established by Senate Bill 653 (S.B. 653).

Powers and duties of the Board include, but are not limited to, the power to determine, control, supervise and manage the financial, business and educational policies and affairs of the institutions under its jurisdiction, the duty to develop a master plan for the institution, the power to prescribe the specific functions and institution's budget request, the duty to review at least every five years all academic programs offered at the institution, and the power to fix tuition and other fees for the different classes or categories of students enrolled at its institution.

S.B. 653 also created the West Virginia Higher Education Policy Commission (the Commission), which is responsible for developing, gaining consensus around and overseeing the implementation and development of a higher education public policy agenda. Senate Bill 448 gives the West Virginia Council for Community and Technical College Education (the Council) the responsibility of developing, overseeing and advancing the State's public policy agenda as it relates to community and technical college education.

As a requirement of Governmental Accounting Standards Board (GASB) standards, the College has included information from the Southern West Virginia Community College Foundation, Inc. (the Foundation).

Although the College benefits from the activities of the Foundation, the Foundation is independent of the College in all respects. The Foundation is not a subsidiary of the College and is not directly or indirectly controlled by the College. The Foundation has its own separate, independent Board of Directors. Moreover, the assets of the Foundation are the exclusive property of the Foundation and do not belong to the College. The College is not accountable for, and does not have ownership of, any of the financial and capital resources of the Foundation. The College does not have the power or authority to mortgage, pledge, or encumber the assets of the Foundation. The Board of Directors of the Foundation is entitled to make all decisions regarding the business and affairs of the Foundation, including, without limitation, distributions made to the College. Under State law, neither the principal nor income generated by the assets of the Foundation can be taken into consideration in determining the amount of State-appropriated funds allocated to the College. Third parties dealing with the College, the Board, and the State of West Virginia (the State) (or any agency thereof) should not rely upon the financial statements of the Foundation for any purpose without consideration of all the foregoing conditions and limitations.

The financial statements of the College have been prepared in accordance with accounting principles generally accepted in the United States of America as prescribed by GASB. The financial statement presentation required by GASB provides a comprehensive, entity-wide perspective of the College's assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenues, expenses, changes in net position, and cash flows.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2024 AND 2023**

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NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity - The College is a blended component unit of the West Virginia Higher Education Fund and represents a separate fund of the State of West Virginia that is not included in the State's general fund. The College is a separate entity which, along with all State institutions of higher education, the Council, and the Commission (which includes West Virginia Network for Educational Telecomputing), forms the Higher Education Fund of the State. The Higher Education Fund is considered a component unit of the State, and its financial statements are discretely presented in the State's comprehensive annual financial report.

The accompanying financial statements present all funds under the authority of the College. The basic criterion for inclusion in the accompanying financial statements is the exercise of oversight responsibility derived from the College's ability to significantly influence operations and accountability for fiscal matters of related entities. A related Southern Alumni Association (Alumni Association) of the College is not part of the College's reporting entity and is not included in the accompanying financial statements as the College has no ability to designate management, cannot significantly influence operations of the entity and is not accountable for the fiscal matters of the Alumni Association under GASB.

The audited financial statements of the Foundation are presented here as a discrete component unit with the College financial statements in accordance with GASB. The Foundation is a private non-profit organization that reports under FASB standards. As such, certain revenue recognition criteria and presentation features are different from GASB revenue recognition criteria and presentation features. No modifications have been made to the Foundation's audited financial information as it is presented herein (see also Notes 8, 9 and 11).

Financial Statement Presentation - GASB establishes standards for external financial reporting for public colleges and universities and requires that financial statements be presented on a basis to focus on the College as a whole. Net position is classified into four categories according to external donor restrictions or availability of assets for satisfaction of College obligations. The College's net position is classified as follows:

- **Net investment in capital assets** - This represents the College's total investment in capital assets, net of depreciation and outstanding debt obligations related to those capital assets. To the extent debt has been incurred but not yet expended for capital assets, such amounts are not included as a component of net investment in capital assets.
- **Restricted net position, expendable** - This includes resources in which the College is legally or contractually obligated to spend resources in accordance with restrictions imposed by external third parties.

The West Virginia State Legislature, as a regulatory body outside the reporting entity, has restricted the use of certain funds by Article 10, *Fees and Other Money Collected as State Institutions of Higher Education* of the West Virginia State Code. House Bill 101 passed in March 2005 simplified the tuition and fee structure and removed the restrictions but included designations associated with auxiliary and capital items. These activities are fundamental to the normal ongoing operations of the institution. These restrictions are subject to change by future actions of the West Virginia State Legislature.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2024 AND 2023**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- *Restricted net position, nonexpendable* - This includes endowment and similar type funds in which donors or other outside sources have stipulated, as a condition of the gift instrument, that the principal is to be maintained inviolate and in perpetuity, and invested for the purpose of producing present and future income, which may either be expended or added to principal. The College does not have any restricted nonexpendable net position at June 30, 2024 or 2023.

- *Unrestricted net position* - Unrestricted net position represents resources derived from student tuition and fees, state appropriations and sales and services of educational activities. These resources are used for transactions relating to the educational and general operations of the College, and may be used at the discretion of the Board of Governors to meet current expenses for any purpose. These resources also include resources of auxiliary enterprises, which are substantially self-supporting activities that provide services for students, faculty and staff.

Basis of Accounting - For financial reporting purposes, the College is considered a special-purpose government engaged only in business-type activities. Accordingly, the College's financial statements have been prepared on the accrual basis of accounting with a flow of economic resources measurement focus. Revenues are reported when earned and expenditures when materials or services are received. All inter-entity accounts and transactions have been eliminated.

Cash and Cash Equivalents - For purposes of the statements of net position, the College considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Cash and cash equivalents balances on deposit with the State of West Virginia Treasurer's Office (the State Treasurer) are pooled by the State Treasurer with other available funds of the State for investment purposes by the West Virginia Board of Treasury Investments (BTI). These funds are transferred to the BTI and the BTI is directed by the State Treasurer to invest the funds in specific external investment pools in accordance with West Virginia code, policies set by the BTI, and by provisions of bond indentures and trust agreements, when applicable. Balances in the investment pools are recorded at fair value or amortized cost which approximates fair value. Fair value is determined by a third-party pricing service based on asset portfolio pricing models and other sources in accordance with GASB. The BTI was established by the State Legislature and is subject to oversight by the State Legislature. Fair value and investment income are allocated to participants in the pools based upon the funds that have been invested. The amounts on deposit are available for immediate withdrawal or on the first day of each month for the WV Short Term Bond Pool and, accordingly, are presented as cash and cash equivalents in the accompanying financial statements.

The BTI maintains the Consolidated Fund investment fund, which consists of eight investment pools and participant-directed accounts, three of which the College may invest in. These pools have been structured as multi-participant variable net asset funds to reduce risk and offer investment liquidity diversification to the Fund participants. Funds not required to meet immediate disbursement needs are invested for longer periods. A more detailed discussion of the BTI's investment operations pool can be found in its annual audited financial report. A copy of that annual report can be obtained from the following address: 1900 Kanawha Blvd., E. Room E-122 Charleston, West Virginia, 25305 or <http://www.wvbt.com>.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2024 AND 2023**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Permissible investments for all agencies include those guaranteed by the United States of America, its agencies and instrumentalities (U.S. Government obligations); corporate debt obligations, including commercial paper, which meet certain ratings; certain money market funds; repurchase agreements; reverse repurchase agreements; asset-backed securities; certificates of deposit; state and local government securities (SLGS); and other investments. Other investments consist primarily of investments in accordance with the Linked Deposit Program, a program using financial institutions in West Virginia to obtain certificates of deposit, loans approved by the legislature, and any other program investments authorized by the legislature.

Appropriations Due from Primary Government - For financial reporting purposes, appropriations due from the State are presented separate from cash and cash equivalents, as amounts are not specific deposits with the State Treasurer but are obligations of the State.

Allowance for Doubtful Accounts - It is the College's policy to provide for future losses on uncollectible accounts, contracts, grants, and receivables based on an evaluation of the underlying account, contract and grant balances, the historical collectability experienced by the College on such balances and such other factors which, in the College's judgment, require consideration in estimating doubtful accounts.

Noncurrent Cash and Cash Equivalents, and Investments - Cash and cash equivalents that are (1) externally restricted to make debt service payments and long-term loans to students, or to maintain sinking or reserve funds, (2) to purchase capital or other noncurrent assets, or (3) permanently restricted net position, are classified as a noncurrent asset in the accompanying statements of net position.

Capital Assets - Capital assets include property, plant and equipment and books and materials that are part of a catalogued library. Capital assets are stated at cost at the date of acquisition or construction, or fair market value at the date of donation in the case of gifts. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, generally 50 years for buildings and infrastructure, 20 years for land improvements, 7 years for library holdings, and 5 to 10 years for furniture and equipment. The College's capitalization threshold is \$5,000.

Unearned Revenue - Revenues for programs or activities to be conducted primarily in the next fiscal year are classified as unearned revenue. Unearned revenue at the College primarily consists of grant funding not spent or with unmet timing requirements and summer tuition collected in advance. Financial aid and other deposits are separately classified as deposits.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2024 AND 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences and Other Postemployment Benefits (OPEB) - GASB provides for the measurement, recognition, and display of OPEB expenditures, assets, and liabilities, including applicable note disclosures and required supplementary information. During fiscal year 2006, House Bill No. 4654 was established to create a trust fund for postemployment benefits for the State. The College is required to participate in this multiple-employer, cost-sharing plan, the West Virginia Retiree Health Benefit Trust Fund, sponsored by the State of West Virginia. Details regarding this plan and its stand-alone financial statements can be obtained by contacting the West Virginia Public Employees Insurance Agency (PEIA), 601 57th Street, SE, Suite 2, Charleston, WV 25304 or <http://peia.wv.gov>.

GASB requires entities to accrue for employees' rights to receive compensation for vacation leave or payments in lieu of accrued vacation or sick leave as such benefits are earned and payment becomes probable. The College's full-time employees earn up to two vacation leave days for each month of service and are entitled to compensation for accumulated, unpaid vacation leave upon termination.

For purposes of measuring the net OPEB liability (asset), deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the State OPEB Plan and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by West Virginia Retiree Health Benefit Trust Fund (RHBT). For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. (See Note 6)

The estimated expense and expense incurred for the vacation leave or OPEB benefits are recorded as a component of benefits expense in the statements of revenues, expenses, and changes in net position.

Net Pension Liability - For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the West Virginia Teachers' Retirement System (STRS), administered by the West Virginia Consolidated Public Retirement Board (CPRB), and additions to/reductions from the STRS fiduciary net position have been determined on the same basis as they are reported in the STRS financial statements, which can be found at <https://www.wvretirement.com/Publications.html#CAFR>. The plan schedules of STRS are prepared using the accrual basis of accounting and economic resources measurement focus in accordance with U.S. GAAP as prescribed by GASB. Employer contributions are recognized when due and the employer has a legal requirement to provide the contributions. Investments are reported at fair value. Detailed information on investment valuation can be found in the STRS financial statements. Management of STRS has made certain estimates and assumptions relating to employer allocation schedules, and actual results could differ. (See Note 7)

Deferred Outflows of Resources - Consumption of net position by the College that is applicable to a future fiscal year is reported as a deferred outflow of resources on the statement of net position.

Deferred Inflows of Resources - An acquisition of net position by the College that is applicable to a future fiscal year is reported as a deferred inflow of resources on the statement of net position.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2024 AND 2023**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Risk Management - The State's Board of Risk and Insurance Management (BRIM) provides general, property and casualty, and liability coverage to the College and its employees. Such coverage may be provided to the College by BRIM through self-insurance programs maintained by BRIM or policies underwritten by BRIM that may involve experience-related premiums or adjustments to BRIM.

BRIM engages an independent actuary to assist in the determination of its premiums so as to minimize the likelihood of premium adjustments to the College or other participants in BRIM's insurance programs. As a result, management does not expect significant differences between the premiums the College is currently charged by BRIM and the ultimate cost of that insurance based on the College's actual loss experience. In the event such differences arise between estimated premiums currently charged by BRIM to the College and the College's ultimate actual loss experience, the difference will be recorded, as the change in estimate becomes known.

In addition, through its participation in the West Virginia Public Employees Insurance Agency (PEIA) and a third-party insurer, the College has obtained health, life, prescription drug coverage, and coverage for job related injuries for its employees. In exchange for payment of premiums to PEIA and the third-party insurer, the College has transferred its risks related to health, life, prescription drug coverage, and job-related injuries.

Classification of Revenues - The College has classified its revenues according to the following criteria:

- ***Operating revenues*** - Operating revenues include activities that have the characteristics of exchange transactions, such as (1) student tuition and fees, net of scholarship discounts and allowances, (2) sales and services of auxiliary enterprises, (3) most federal, state, local, and nongovernmental grants and contracts, and (4) sales and services of educational activities.
- ***Nonoperating revenues*** - Nonoperating revenues include activities that have the characteristics of non-exchange transactions, such as gifts and contributions, and other revenues that are defined as nonoperating revenues by GASB, such as state appropriations, Federal Pell Grants, investment income, and sale of capital assets (including natural resources).
- ***Other revenues*** - Other revenues consist primarily of capital grants and gifts.

Use of Restricted Net Position - The College has not adopted a formal policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available. Generally, the College utilizes restricted net position first, when practicable.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2024 AND 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Federal Financial Assistance Programs - The College makes loans to students under the Federal Direct Student Loan Program. Under this program, the U.S. Department of Education makes interest subsidized and nonsubsidized loans directly to students, through institutions like the College. Direct student loan receivables are not included in the College's statements of net position as the loans are repayable directly to the U. S. Department of Education. In 2024 and 2023, the College received and disbursed \$1,548,185 and \$1,662,869, respectively, under the Federal Direct Student Loan Program on behalf of the U. S. Department of Education, which is not included as revenue and expense on the statements of revenues, expenses, and changes in net position.

The College distributes student financial assistance funds on behalf of the federal government to students under the Federal Pell Grant, Supplemental Educational Opportunity Grant and College Work Study programs. The activity of these programs is recorded in the accompanying financial statements. In 2024 and 2023, the College received and disbursed \$4,117,854 and \$3,937,951, respectively, under these federal student aid programs.

Scholarship Allowances - Student tuition and fee revenues, and certain other revenues from students, are reported net of scholarship allowances in the statement of revenues, expenses and changes in net position. Scholarship allowances are the difference between the stated charge for goods and services provided by the College, and the amount that is paid by students and/or third parties making payments on the student's behalf.

Financial aid to students is reported in the financial statements under the alternative method as prescribed by the National Association of College and College Business Officers (NACUBO). Certain aid such as loans and funds provided to students as awarded by third parties are accounted for as a third-party payment (credited to the student's account as if the student made the payment). All other aid is reflected in the financial statements as operating expenses or scholarship allowances, which reduce revenues. The amount reported as operating expense represents the portion of aid that was provided to the student in the form of cash. Scholarship allowances represent the portion of aid provided to the student in the form of reduced tuition. Under the alternative method, these amounts are computed on a College basis by allocating the cash payments to students, excluding payments for services on the ratio of total aid to the aid not considered to be third party aid.

Government Grants and Contracts - Government grants and contracts normally provide for the recovery of direct and indirect costs, subject to audit. The College recognizes revenue associated with direct costs as the related costs are incurred. Recovery of related indirect costs is generally recorded at fixed rates negotiated for a period of one to five years.

Income Taxes - The College is exempt from income taxes, except for unrelated business income, as a governmental instrumentality under Federal income tax laws and regulations of the Internal Revenue Service as described in Section 115 of the Internal Revenue Code.

Cash Flows - Any cash and cash equivalents escrowed, restricted for noncurrent assets or in funded reserves have not been included as cash and cash equivalents for the purpose of the statement of cash flows.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2024 AND 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Risk and Uncertainties - Investments are exposed to various risks, such as interest rate, credit and overall market volatility. Due to the level of risk associated with certain securities, it is reasonably possible that changes in risk and values will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

Reclassifications - Certain amounts in the June 30, 2023 financial statements have been reclassified to conform to the 2024 presentation. The reclassifications had no impact on net position or the change in net position.

Newly Adopted Statements Issued By GASB - The College implemented GASB Statement No. 99, *Omnibus 2022*, which has varying effective dates based upon each provision ranging from being effective immediately to fiscal years beginning after June 15, 2023. The requirements of this Statement address a variety of items, including specific provisions regarding the following topics: (1) guidance and terminology updates on reporting derivative instruments that do not meet the definition of either an investment derivative or hedging derivative, but are within the scope of GASB Statement No. 53; (2) clarification of provisions of GASB Statement Nos. 87, 94, and 96; (3) extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate; (4) accounting for Supplemental Nutrition Assistance Program (SNAP) benefits; (5) non-monetary transactions; (6) clarification related to the focus of government-wide financial statements under GASB Statement No. 34; and (7) terminology updates related to GASB Statement No. 63. The provisions effective during the current fiscal year did not have an impact on the financial statements.

Recent Statements Issued By GASB - GASB has issued Statement No. 101, *Compensated Absences*, which is effective for fiscal years beginning after December 15, 2023. This statement modifies the criteria requiring a liability for compensated absences to be recognized. Under this statement a liability must be recognized for leave that has not been used, or leave that has been used but not yet paid in cash or settled through noncash means. Furthermore, the liability for leave that has not been used is recognized if the leave is attributed to services already rendered, that accumulates, and the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. If the leave is considered more likely than not to be settled through conversion to a defined benefit post-employment benefit it should not be included in the liability for compensated absences. This statement also specifies certain types of benefits where the liability is not recognized until leave commences or where the liability is not recognized until the leave is used. The statement also provides guidance for measuring the liability and modifies the disclosure requirements allowing for disclosure of only the net change in the liability, and no longer requiring disclosure of which governmental funds have been used to liquidate the liabilities. The College has not yet determined the effect that the adoption of GASB Statement No. 101 may have on its financial statements.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
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YEARS ENDED JUNE 30, 2024 AND 2023

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NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

GASB has also issued Statement No. 102, *Certain Risk Disclosures*, which is effective for fiscal years beginning after June 15, 2024. The objective of this statement is to provide financial statement users with information about risks due to concentrations or constraints common in a governmental environment. The standard requires an assessment of whether any concentrations or constraints increase the government's vulnerability to significant impacts, and whether events associated with concentrations and/or constraints have occurred or are more likely than not to occur within one year of issuance of the financial statements. Further, additional detailed disclosures may be required in certain situations. The College has not yet determined the effect that the adoption of GASB Statement No. 102 may have on its financial statements.

GASB has also issued Statement No. 103, *Financial Reporting Model Improvements*, which is effective for fiscal years beginning after June 15, 2025. The focus of the improvements are to the presentation of (1) management's discussion and analysis, (2) unusual or infrequent items, (3) proprietary fund statement of revenues, expenses, and changes in net position, (4) major component unit information, and (5) budgetary comparison information. The statement aims to improve financial reporting. It clarifies that management's discussion and analysis should be limited to only topics in the existing sections and stresses that the detailed analyses section should provide clear explanation of why balances or results changed rather than simply presenting the amounts of the change. The descriptions of unusual or infrequent items will make it clearer which items need to be separately reported. The definitions of operating revenues and expenses and of nonoperating revenues and expenses will replace accounting policies that vary from government to government, to improve comparability. The changes to presentation of major component unit information and budgetary comparison information are also geared towards enhancing comparability. The College has not yet determined the effect that the adoption of GASB Statement No. 103 may have on its financial statements.

NOTE 3 - CASH AND CASH EQUIVALENTS

The composition of cash and cash equivalents was as follows at June 30:

	2024	2023
Cash on deposit with the State Treasurer/BTI	\$ 13,615,804	\$ 12,873,249
Cash in bank	178,506	7,753
Cash on hand	5,700	7,811
	\$ 13,800,010	\$ 12,888,813

Cash held by the State Treasurer includes \$900,609 and \$1,468,941 of restricted cash primarily for operating grants as of June 30, 2024 and 2023, respectively.

The combined carrying amount of cash in the bank at June 30, 2024 and 2023 was \$178,506 and \$7,753, as compared with the combined bank balance of \$178,506 and \$7,753, respectively. Any differences are primarily caused by items in transit and outstanding checks. The bank balances were covered by federal depository insurance as noted below or were collateralized by securities held by the State's agent. Regarding federal depository insurance, interest-bearing accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2024 AND 2023

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NOTE 3 - CASH AND CASH EQUIVALENTS (Continued)

Amounts with the State Treasurer were \$13,615,804 and \$12,873,249 as of June 30, 2024 and 2023, respectively. Of these amounts, \$9,710,053 and \$11,071,022 were invested in the WV Money Market Pool and the WV Short Term Bond Pool as of June 30, 2024 and 2023, respectively. The remainder of the cash held with the State Treasurer was not invested at June 30, 2024 and 2023.

Credit Risk - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The following table provides information on the Standard & Poor's rating of the investment pools as of June 30:

External Pool	2024		2023	
	Carrying Value	S & P Rating	Carrying Value	S & P Rating
WV Money Market Pool	\$ 9,489,997	AAAm	\$ 10,819,951	AAAm
WV Short Term Bond Pool	220,056	Not Rated	251,071	Not Rated

A Fund rated "AAAm" has extremely strong capacity to maintain principal stability and to limit exposure to principal losses due to credit, market, and/or liquidity risks. "AAAm" is the highest principal stability fund rating assigned by Standard & Poor's.

Interest Rate Risk - Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. All the amounts with the State Treasurer are subject to interest rate risk. The following table provides information on the weighted-average maturities for the WV Money Market Pool:

External Pool	2024		2023	
	Carrying Value	WAM (Days)	Carrying Value	WAM (Days)
WV Money Market Pool	\$ 9,489,997	36	\$ 10,819,951	29

The following table provides information on the effective duration for the WV Short Term Bond Pool:

External Pool	2024		2023	
	Carrying Value	Effective Duration (Days)	Carrying Value	Effective Duration (Days)
WV Short Term Bond Pool	\$ 220,056	645	\$ 251,071	609

Other Investment Risks - Other investment risks include concentration of credit risk, custodial credit risk, and foreign currency risk. None of the BTI's Consolidated Fund's investment pools or accounts is exposed to these risks as described below.

Custodial Credit Risk - Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the College will not be able to recover the value of the investment or collateral securities that are in the possession of an outside party.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2024 AND 2023

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NOTE 3 - CASH AND CASH EQUIVALENTS (Continued)

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of a Consolidated Fund pool or account's investment in a single corporate issuer. The BTI investment policy prohibits those pools and accounts permitted to hold corporate securities from investing more than 5% of their assets in any one corporate name or one corporate issue.

Foreign Currency Risk - Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. The College has no securities with foreign currency risk.

NOTE 4 - ACCOUNTS RECEIVABLE

Accounts receivable are as follows at June 30:

	2024	2023
Student tuition and fees, net of allowance for doubtful accounts of \$799,096 and \$395,170 in 2024 and 2023, respectively	\$ 453,452	\$ 278,147
Other accounts receivable, net of allowance for doubtful accounts of \$- and \$- in 2024 and 2023, respectively	-	36,496
	\$ 453,452	\$ 314,643

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2024 AND 2023

NOTE 5 - CAPITAL ASSETS

The following is a summation of capital asset transactions for the College for the years ended June 30:

	2024			Ending Balance
	Beginning Balance	Additions	Reductions	
Capital assets not being depreciated:				
Land	\$ 1,563,470	\$ -	\$ -	\$ 1,563,470
Total capital assets not being depreciated	<u>\$ 1,563,470</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,563,470</u>
Other capital assets:				
Buildings	\$ 43,938,869	\$ 72,065	\$ -	\$ 44,010,934
Equipment	4,071,315	630,378	(463,843)	4,237,850
Library holdings	<u>3,932,937</u>	<u>11,506</u>	<u>(33,858)</u>	<u>3,910,585</u>
Total other capital assets	<u>51,943,121</u>	<u>713,949</u>	<u>(497,701)</u>	<u>52,159,369</u>
Less accumulated depreciation for:				
Buildings	(20,272,125)	(1,143,131)	-	(21,415,256)
Equipment	(2,388,542)	(429,766)	431,031	(2,387,277)
Library holdings	<u>(3,869,028)</u>	<u>(38,330)</u>	<u>33,858</u>	<u>(3,873,500)</u>
Total accumulated depreciation	<u>(26,529,695)</u>	<u>(1,611,227)</u>	<u>464,889</u>	<u>(27,676,033)</u>
Other capital assets, net	<u>\$ 25,413,426</u>	<u>\$ (897,278)</u>	<u>\$ (32,812)</u>	<u>\$ 24,483,336</u>
Capital asset summary:				
Capital assets not being depreciated	\$ 1,563,470	\$ -	\$ -	\$ 1,563,470
Other capital assets	<u>51,943,121</u>	<u>713,949</u>	<u>(497,701)</u>	<u>52,159,369</u>
Total cost of capital assets	53,506,591	713,949	(497,701)	53,722,839
Less accumulated depreciation	<u>(26,529,695)</u>	<u>(1,611,227)</u>	<u>464,889</u>	<u>(27,676,033)</u>
Capital assets, net	<u>\$ 26,976,896</u>	<u>\$ (897,278)</u>	<u>\$ (32,812)</u>	<u>\$ 26,046,806</u>

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2024 AND 2023

NOTE 5 - CAPITAL ASSETS (Continued)

	2023			
	Beginning Balance	Additions	Reductions	Ending Balance
Capital assets not being depreciated:				
Land	\$ 1,563,470	\$ -	\$ -	\$ 1,563,470
Total capital assets not being depreciated	<u>\$ 1,563,470</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,563,470</u>
Other capital assets:				
Buildings	\$ 43,431,631	\$ 507,238	\$ -	\$ 43,938,869
Equipment	6,135,962	749,347	(2,813,994)	4,071,315
Library holdings	<u>3,937,503</u>	<u>18,650</u>	<u>(23,216)</u>	<u>3,932,937</u>
Total other capital assets	<u>53,505,096</u>	<u>1,275,235</u>	<u>(2,837,210)</u>	<u>51,943,121</u>
Less accumulated depreciation for:				
Buildings	(19,133,385)	(1,138,740)	-	(20,272,125)
Equipment	(4,766,382)	(358,469)	2,736,309	(2,388,542)
Library holdings	<u>(3,858,167)</u>	<u>(34,077)</u>	<u>23,216</u>	<u>(3,869,028)</u>
Total accumulated depreciation	<u>(27,757,934)</u>	<u>(1,531,286)</u>	<u>2,759,525</u>	<u>(26,529,695)</u>
Other capital assets, net	<u>\$ 25,747,162</u>	<u>\$ (256,051)</u>	<u>\$ (77,685)</u>	<u>\$ 25,413,426</u>
Capital asset summary:				
Capital assets not being depreciated	\$ 1,563,470	\$ -	\$ -	\$ 1,563,470
Other capital assets	<u>53,505,096</u>	<u>1,275,235</u>	<u>(2,837,210)</u>	<u>51,943,121</u>
Total cost of capital assets	55,068,566	1,275,235	(2,837,210)	53,506,591
Less accumulated depreciation	<u>(27,757,934)</u>	<u>(1,531,286)</u>	<u>2,759,525</u>	<u>(26,529,695)</u>
Capital assets, net	<u>\$ 27,310,632</u>	<u>\$ (256,051)</u>	<u>\$ (77,685)</u>	<u>\$ 26,976,896</u>

The College maintains certain collections of inexhaustible assets to which no value can be practically determined. Accordingly, such collections are not capitalized or recognized for financial statement purposes. Such collections include contributed works of art, historical treasures, and literature that are held for exhibition, education, research, and public service. These collections are neither disposed of for financial gain nor encumbered in any means.

At June 30, 2024, the College had no significant outstanding contractual commitments for property, plant and equipment expenditures.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2024 AND 2023

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NOTE 6 - OTHER POSTEMPLOYMENT BENEFITS

As related to GASB 75, following are the College's net OPEB liability (asset), deferred outflows of resources and deferred inflows of resources related to OPEB, revenues, and the OPEB expense and expenditures for the fiscal years ended June 30, 2024 and 2023:

	2024	2023
Net OPEB liability (asset)	\$ (259,792)	\$ 197,013
Deferred outflows of resources	130,819	343,372
Deferred inflows of resources	342,137	752,895
Revenues	(93,852)	(217,222)
OPEB expense (offset)	(686,633)	(962,576)
Contributions made by the College	47,094	149,500

Plan Description

The West Virginia Other Post-Employment Benefit (OPEB) Plan (the Plan) is a cost-sharing, multiple employer, defined benefit other post-employment benefit plan and covers the retirees of State agencies, colleges and universities, county boards of education, and other government entities as set forth in the West Virginia Code. Financial activities of the Plan are accounted for in the West Virginia Retiree Health Benefit Trust Fund (RHBT), a fiduciary fund of the State established July 1, 2006 as an irrevocable trust. The Plan is administered by a combination of the West Virginia Public Employees Insurance Agency (PEIA) and the RHBT staff. Plan benefits are established and revised by PEIA and the RHBT management with the approval of the PEIA Finance Board. The plan provides medical and prescription drug insurance, as well as life insurance, benefits to certain retirees of State agencies, colleges and universities, county boards of education, and other government entities who receive pension benefits under the PERS, STRS, TDCRS, TIAA-CREF, Plan G, Troopers Plan A, or Troopers Plan B pension systems, as administered by the West Virginia Consolidated Public Retirement Board (CPRB). The plan is closed to new entrants.

The Plan's fiduciary net position has been determined on the same basis used by the Plan. The RHBT is accounted for as a fiduciary fund, and its financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting in conformity with GAAP for fiduciary funds as prescribed or permitted by the GASB. The primary sources of revenue are plan members and employer contributions. Members' contributions are recognized in the period in which the contributions are due. Employer contributions and related receivables to the trust are recognized pursuant to a formal commitment from the employer or statutory or contractual requirement, when there is a reasonable expectation of collection. Benefits and refunds are recognized when due and payable.

RHBT is considered a component unit of the State of West Virginia for financial reporting purposes, and, as such, its financial report is also included in the State of West Virginia's Annual Comprehensive Financial Report. RHBT issues publicly available financial statements and required supplementary information for the OPEB plan. Details regarding this plan and a copy of the RHBT financial report may be obtained at www.peia.wv.gov.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2024 AND 2023

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NOTE 6 - OTHER POSTEMPLOYMENT BENEFITS (Continued)***Benefits Provided***

The Plan provides the following benefits:

- Medical and prescription drug insurance
- Life insurance

The medical and prescription drug insurance is provided through two options:

- Self-Insured Preferred Provider Benefit Plan – primarily for non-Medicare-eligible retirees and spouses
- External Managed Care Organizations – primarily for Medicare-eligible retirees and spouses

Contributions

Employer contributions from the RHBT billing system represent what the employer was billed during the respective year for its portion of the pay-as-you-go (paygo) premiums, retiree leave conversion billings, and other matters, including billing adjustments.

Paygo premiums are established by the PEIA Finance Board annually. All participating employers are required by statute to contribute this premium to the RHBT at the established rate for every active policyholder per month. The paygo rates related to the measurement dates of June 30, 2023 and 2022 were:

	July 2022-June 2023	February 2022-June 2022	July 2021-January 2022
Paygo premium	\$ 70	\$ 48	\$ 116

Members retired before July 1, 1997 pay retiree healthcare contributions at the highest sponsor subsidized rate, regardless of their actual years of service. Members retired after July 1, 1997 or hired before June 30, 2010 pay a subsidized rate depending on the member's years of service. Members hired on or after July 1, 2010 pay retiree healthcare contributions with no sponsor provided implicit or explicit subsidy.

Retiree leave conversion contributions from the employer depend on the retiree's date of hire and years of service at retirement as described below:

- Members hired before July 1, 1988 may convert accrued sick or annual leave days into 100% of the required retiree healthcare contribution.
- Members hired from July 1, 1988 to June 30, 2001 may convert accrued sick or annual leave days into 50% of the required retiree healthcare contribution.

The conversion rate is two days of unused sick and annual leave days per month for single healthcare coverage and three days of unused sick and annual leave days per month for family healthcare coverage.

The College's contributions to the OPEB plan for the years ended June 30, 2024, 2023, and 2022, were \$47,094, \$149,500, and \$208,124, respectively.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2024 AND 2023**

NOTE 6 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

Assumptions

The June 30, 2024 OPEB liability (asset) for financial reporting purposes was determined by an actuarial valuation as of June 30, 2022 and a measurement date of June 30, 2023. The following actuarial assumptions were used and applied to all periods included in the measurement, unless otherwise specified:

- Inflation rate: 2.50%.
- Salary increase: Specific to the OPEB covered group. Ranging from 2.75% to 5.18%, including inflation.
- Investment rate of return: 7.40%, net of OPEB plan investment expense, including inflation.
- Healthcare cost trend rates: Trend rate for pre-Medicare and Medicare per capita costs of 7.0% medical and 8.0% drug. The trends increase over four years to 9.0% and 9.5%, respectively. The trends then decrease linearly for 5 years until ultimate trend rate of 4.50% is reached in plan year end 2032.
- Actuarial cost method: Entry age normal cost method.
- Amortization method: Level percentage of payroll over a 20-year closed period as of June 30, 2017.
- Wage inflation: 2.75%.
- Retirement age: Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the June 30, 2020 actuarial valuation.
- Aging factors: Based on the 2013 SOA Study "Health Care Costs – From Birth to Death".
- Expenses: Health administrative expenses are included in the development of the per capita claims cost. Operating expenses are included as a component of the annual expense.
- Mortality post retirement: Pub-2010 General Healthy Retiree Mortality Tables projected with MP-2021 and scaling factors of 100% for males and 108% for females.
- Mortality pre-retirement: Pub-2010 General Employee Mortality Tables projected with MP-2021 and scaling factors of 100% for males and 100% for females.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2015 – June 30, 2020.

The actuarial valuation as of June 30, 2022, reflects updates to the following healthcare related assumptions, which include:

- Per capita claim costs;
- Healthcare trend rates;
- Aging factors;
- Participation rates

The long-term expected rate of return of 7.40% on OPEB plan investments was determined by a combination of an expected long-term rate of return of 7.60% for long-term assets invested with the WV Investment Management Board and an expected short-term rate of return of 2.75% for assets invested with the BTI.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2024 AND 2023

NOTE 6 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which estimates of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage. Target asset allocations, capital market assumptions (CMA), and forecast returns were provided by the Plan's investment advisors, including the West Virginia Investment Management Board (WV-IMB). The projected nominal return for the Money Market Pool held with the BTI was estimated based on the WV-IMB assumed inflation of 2.50% plus a 25 basis point spread.

The target allocation and estimates of annualized long-term expected returns assuming a 10-year horizon are summarized below:

June 30, 2023		
Asset Class	Target Allocation	Long-term Expected Real Return
Equity	45.0%	7.4%
Fixed income	15.0%	3.9%
Private credit and income	6.0%	7.4%
Private equity	12.0%	10.0%
Real estate	12.0%	7.2%
Hedge funds	10.0%	4.5%
June 30, 2022		
Asset Class	Target Allocation	Long-term Expected Real Return
Global equity	55.0%	4.8%
Core plus fixed income	15.0%	2.1%
Core real estate	10.0%	4.1%
Hedge funds	10.0%	2.4%
Private equity	10.0%	6.8%

Single discount rate. The discount rate used to measure the total OPEB liability (asset) was 7.40% and 6.65% for fiscal years 2024 and 2023, respectively. This single discount rate was based on the expected rate of return on OPEB plan investments of 7.40% and 6.65% for those fiscal years. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made in accordance with the prefunding and investment policies. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability (asset).

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2024 AND 2023

NOTE 6 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

Sensitivity of the net OPEB liability (asset) to changes in the discount rate. The following presents the College's proportionate share of the net OPEB liability (asset) as of June 30, 2024 and 2023 calculated using a discount rate that is one percentage point lower (6.40% in 2024; 5.65% in 2023) or one percentage point higher (8.40% in 2024; 7.65% in 2023) than the current rate (7.40% in 2024; 6.65% in 2023).

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
2024	\$ (43,959)	\$ (259,792)	\$ (496,511)
2023	506,399	197,013	(68,405)

Sensitivity of the net OPEB liability (asset) to changes in the healthcare cost trend rate. The following presents the College's proportionate share of the net OPEB liability (asset) as of June 30, 2024 and 2023 calculated using the healthcare cost trend rate, as well as what the College's net OPEB liability (asset) would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current rate.

	<u>1% Decrease</u>	<u>Trend Rate</u>	<u>1% Increase</u>
2024	\$ (661,798)	\$ (259,792)	\$ 218,269
2023	(112,006)	197,013	562,664

OPEB Liabilities (Assets), OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The June 30, 2024 net OPEB liability (asset) was measured as of June 30, 2023, and the total OPEB liability (asset) was determined by an actuarial valuation as of June 30, 2022, rolled forward to the measurement date of June 30, 2023. The June 30, 2023 net OPEB liability (asset) was measured as of June 30, 2022, and the total OPEB liability (asset) was determined by an actuarial valuation as of June 30, 2021, rolled forward to the measurement date of June 30, 2022.

At June 30, 2024, the College's proportionate share of the net OPEB liability (asset) was \$(370,680). Of this amount, the College recognized \$(259,792) as its proportionate share on the statement of net position. The remainder of \$(110,888) denotes the College's proportionate share of net OPEB liability (asset) attributable to the special funding situation.

At June 30, 2023, the College's proportionate share of the net OPEB liability (asset) was \$264,502. Of this amount, the College recognized \$197,013 as its proportionate share on the statement of net position. The remainder of \$67,489 denotes the College's proportionate share of net OPEB liability (asset) attributable to the special funding.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2024 AND 2023

NOTE 6 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

The allocation percentage assigned to each participating employer and non-employer contributing entity is based on its proportionate share of employer and non-employer contributions to OPEB for each of the fiscal years ended June 30, 2023 and 2022. Employer contributions are recognized when due. At the June 30, 2023 measurement date, the College's proportion was 0.164166549%, a decrease of 0.012846075% from its proportion of 0.177012624% calculated as of June 30, 2022. At the June 30, 2022 measurement date, the College's proportion was 0.177012624%, an increase of 0.001682874% from its proportion of 0.175329750% calculated as of June 30, 2021.

For the year ended June 30, 2024, the College recognized OPEB expense (offset) of \$(686,633). Of this amount, \$(592,781) was recognized as the College's proportionate share of OPEB expense and \$(93,852) as the amount of OPEB expense attributable to special funding from a non-employer contributing entity. The College also recognized revenue of \$(93,852) for support provided by the State.

For the year ended June 30, 2023, the College recognized OPEB expense (offset) of \$(962,576). Of this amount, \$(745,354) was recognized as the College's proportionate share of OPEB expense and \$(217,222) as the amount of OPEB expense attributable to special funding from a non-employer contributing entity. The College also recognized revenue of \$(217,222) for support provided by the State.

At June 30, 2024 and 2023, deferred outflows of resources and deferred inflows of resources related to OPEB are as follows.

<u>June 30, 2024</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual non-investment experience	\$ -	\$ 151,227
Changes in proportion and difference between employer contributions and proportionate share of contributions	12,090	41,635
Net difference between projected and actual investment earnings	-	4,332
Changes in assumptions	71,635	144,943
Contributions after the measurement date	<u>47,094</u>	<u>-</u>
Total	<u>\$ 130,819</u>	<u>\$ 342,137</u>

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2024 AND 2023

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NOTE 6 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

<u>June 30, 2023</u>	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual non-investment experience	\$ -	\$ 251,329
Changes in proportion and difference between employer contributions and proportionate share of contributions	36,947	-
Net difference between projected and actual investment earnings	30,580	-
Changes in assumptions	126,345	500,576
Reallocations of opt-out employer changes in proportionate share	-	990
Contributions after the measurement date	<u>149,500</u>	<u>-</u>
 Total	 <u>\$ 343,372</u>	 <u>\$ 752,895</u>

The College will recognize the \$47,094 reported as deferred outflows of resources resulting from OPEB contributions after the measurement date as a reduction of the net OPEB liability (asset) in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Fiscal Year Ended June 30,</u>	<u>Amortization</u>
2025	\$ (138,278)
2026	(95,354)
2027	(12,179)
2028	<u>(12,601)</u>
	 <u>\$ (258,412)</u>

Payables to the OPEB Plan

The College did not report any amounts payable for normal contributions to the OPEB plan as of June 30, 2024 and 2023.

NOTE 7 - RETIREMENT PLANS

Substantially all eligible full-time employees of the College participate in either the West Virginia State Teachers' Retirement System (STRS) or the Teachers' Insurance and Annuities Association - College Retirement Equities Fund (TIAA-CREF), now known as TIAA. In years past upon full-time employment, each employee was required to make an irrevocable selection between the STRS and TIAA-CREF. Remaining participants in the STRS are permitted to make a one-time election to cease their participation in that plan and commence contributions to the West Virginia Teachers' Defined Contribution Plan. Contributions to and participation in this plan by College employees have not been significant to date.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2024 AND 2023

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NOTE 7 - RETIREMENT PLANS (Continued)

Effective January 1, 2003, higher education employees enrolled in the basic 401(a) retirement plan with TIAA-CREF have an option to switch to the Educators Money 401(a) basic retirement plan. New hires have the choice of either plan. As of June 30, 2024, no College employees were enrolled in the Educators Money 401(a) basic retirement plan.

The College's total payroll for the years ended June 30, 2024, 2023, and 2022 was \$9,790,566, \$9,897,790, and \$8,665,510, respectively; total covered employees' salaries in the STRS and TIAA-CREF were \$212,256 and \$9,132,148 in 2024; \$327,715 and \$9,164,581 in 2023; and \$304,991 and \$8,018,829 in 2022.

DEFINED CONTRIBUTION PENSION PLAN

The TIAA-CREF is a defined contribution benefit plan in which benefits are based solely upon amounts contributed plus investment earnings. Employees who elect to participate in this plan are required to make a contribution equal to 6% of total annual compensation. The College matches the employees' 6% contribution. Contributions are immediately and fully vested. In addition, employees may elect to make additional contributions to TIAA-CREF which are not matched by the College.

Total contributions to the TIAA-CREF for the years ended June 30, 2024, 2023 and 2022 were \$1,095,858, \$1,099,750, and \$962,260, respectively, which consisted of equal contributions from the College and covered employees in 2024, 2023, and 2022 of \$547,929, \$549,875, and \$481,130, respectively.

DEFINED BENEFIT PENSION PLAN

Some employees of the College are enrolled in a defined benefit pension plan, the STRS plan, which is administered by the West Virginia Consolidated Public Retirement Board (CPRB).

Following is the College's pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, revenues, and the pension expense and expenditures for the fiscal years ended June 30:

STRS	2024	2023
Net pension liability	\$ 273,607	\$ 279,301
Deferred outflows of resources	81,557	99,395
Deferred inflows of resources	66,447	105,895
Revenues	66,103	51,479
Pension expense (offset)	75,562	28,812
Contributions made by the College	31,838	49,157

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2024 AND 2023**

NOTE 7 - RETIREMENT PLANS (Continued)

Plan Description

STRS is a multiple employer, defined benefit, cost sharing, public employee retirement system providing retirement benefits as well as death and disability benefits. It covers all full-time employees of the 55 county, public school systems in the State of West Virginia and certain personnel of the 13 State-supported institutions of higher education, State Department of Education, and the Higher Education Policy Commission hired prior to July 1, 1991. Employees of the State-supported institutions of higher education and the Higher Education Policy Commission hired after 1991 are required to participate in the Higher Education Retirement System. STRS closed membership to new hires effective July 1, 1991. However, effective July 1, 2005, all new employees hired for the first time are required to participate in STRS.

STRS is considered a component unit of the State of West Virginia for financial reporting purposes, and, as such, its financial report is also included in the State of West Virginia's Annual Comprehensive Financial Report. STRS issues a publicly available annual comprehensive financial report that includes financial statements and required supplementary information for the plan. A copy of the report may be obtained from the STRS website at <https://www.wvretirement.com/Publications.html>

Benefits Provided

STRS provides retirement, death, and disability benefits. A member is eligible for normal retirement at age 60 with five years of service, age 55 with 30 years of service or any age with 35 years of service. A member may retire with 30 years of credited service at any age with the pension reduced actuarially if the member retires before age 55. Terminated members with at least five, but less than 20, years of credited service who do not withdraw their accumulated contributions are entitled to a deferred retirement commencing at age 62. Retirement benefits are equivalent to 2% of average annual salary multiplied by years of service. Average salary is the average of the five highest fiscal years of earnings during the last 15 fiscal years of earnings. Chapter 18, Article 7A of the West Virginia State Code assigns the authority to establish and amend the provisions of the plan, including contribution rates, to the State Legislature.

Contributions

The funding objective of the CPRB pension trust funds is to meet long-term benefit requirements through contributions, which remain relatively level as a percent of member payroll over time, and through investment earnings. Contribution requirements are set by the CPRB. A member who withdraws from service for any cause other than death or retirement may request that the accumulated employee contributions plus interest be refunded.

Member Contributions: STRS funding policy provides for member contributions based on 6% of members' gross salary. Contributions as a percentage of payroll for members and employers are established by State law and are not actuarially determined.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2024 AND 2023**

NOTE 7 - RETIREMENT PLANS (Continued)

Employer Contributions: The State (including institutions of higher education) contributes:

- 15% of gross salary of their State-employed members hired prior to July 1, 1991;
- 7.5% of the gross salary of their STRS covered employees hired for the first time after July 1, 2005 and for those TDCRS members who elected to transfer to STRS effective July 1, 2008;
- a certain percentage of fire insurance premiums paid by State residents; and
- under WV State code section 18-9-A-6a, an amount determined by the State Actuary as being needed to eliminate the STRS unfunded liability within 40 years of June 30, 1994. As of June 30, 2024 and 2023, respectively, the College's proportionate share attributable to this special funding subsidy was \$66,103 and \$51,479.

The College's contributions to STRS for the years ended June 30, 2024, 2023, and 2022, were \$31,838, \$49,157, and \$45,749, respectively.

Assumptions

The total pension liabilities for financial reporting purposes were determined by actuarial valuations as of July 1, 2022 and 2021 and rolled forward to June 30, 2023 and 2022, respectively. The following actuarial assumptions were used and applied to the current period measurement:

- Actuarial cost method: Entry age normal cost with level percentage of payroll.
- Asset valuation method: Investments are reported at fair (market) value.
- Amortization method and period: Level dollar, fixed period over 40 years, from July 1, 1994 through fiscal year 2034.
- Investment rate of return of 7.25%, net of investment expense.
- Projected salary increases: Teachers 2.75-5.90% and non-teachers 2.75-6.50%, based on age.
- Inflation rate of 2.75%.
- Discount rate of 7.25%.
- Mortality rates based on Pub-2010 Mortality Tables.
- Withdrawal rates: Teachers 7.00-35.00% and non-teachers 2.30-18.00%.
- Disability rates: 0.004-0.563%.
- Retirement age: An age-related assumption is used for participants not yet receiving payments.
- Retirement rates: 15.00-100.00%.
- *Ad hoc* cost-of-living increases in pensions are periodically granted by the State Legislature. However, the retirement system makes no automatic provision for such increases.

Experience studies are performed at least once in every five-year period. The most recent experience study covered the period from July 1, 2015 to June 30, 2020.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2024 AND 2023

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NOTE 7 - RETIREMENT PLANS (Continued)

The long-term expected rate of return on pension plan investments was determined using the building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of the long-term geometric real rates of return for each major asset class included in STRS' target asset allocation are summarized below.

June 30, 2023		
Asset Class	Long-term Expected Real Rate of Return	Target Allocation
Domestic equity	6.5%	27.5%
International equity	9.1%	27.5%
Fixed income	4.3%	15.0%
Real estate	5.8%	10.0%
Private equity	9.2%	10.0%
Hedge funds	4.6%	10.0%

June 30, 2022		
Asset Class	Long-term Expected Real Rate of Return	Target Allocation
Domestic equity	5.3%	27.5%
International equity	6.1%	27.5%
Fixed income	2.2%	15.0%
Real estate	6.5%	10.0%
Private equity	9.5%	10.0%
Hedge funds	3.8%	10.0%

Discount rate. The discount rate used to measure the total STRS pension liability was 7.25% for fiscal years 2024 and 2023. The projection of cash flows used to determine the discount rate assumed that State contributions will continue to follow the current funding policy. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on STRS' investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the net pension liability to changes in the discount rate. The following presents the College's proportionate share of the STRS net pension liability as of June 30, 2024 and 2023 calculated using the discount rate of 7.25%, as well as what the College's STRS net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.25%) or one percentage point higher (8.25%) than the current rate.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2024 AND 2023

NOTE 7 - RETIREMENT PLANS (Continued)

	1% Decrease		Current Discount Rate		1% Increase
2024	\$ 420,191	\$	273,607	\$	149,196
2023	410,817		279,301		167,605

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The June 30, 2024 STRS net pension liability was measured as of June 30, 2023, and the total pension liability was determined by an actuarial valuation as of July 1, 2022, rolled forward to the measurement date of June 30, 2023. The June 30, 2023 STRS net pension liability was measured as of June 30, 2022, and the total pension liability was determined by an actuarial valuation as of June 30, 2021, rolled forward to the measurement date of June 30, 2022.

At June 30, 2024, the College's proportionate share of the STRS net pension liability was \$832,368. Of this amount, the College recognized \$273,607 as its proportionate share on the statement of net position. The remainder of \$558,761 denotes the College's proportionate share of net pension liability attributable to the special funding.

At June 30, 2023, the College's proportionate share of the STRS net pension liability was \$901,491. Of this amount, the College recognized \$279,301 as its proportionate share on the statement of net position. The remainder of \$622,190 denotes the College's proportionate share of net pension liability attributable to the special funding.

The allocation percentage assigned to each participating employer and non-employer contributing entity is based on their proportionate share of employer and non-employer contributions to STRS for each of the fiscal years ended June 30, 2023 and 2022. Employer contributions are recognized when due. At the June 30, 2023 measurement date, the College's proportion was 0.011951%, an increase of 0.001092% from its proportion of 0.010859%, calculated as of June 30, 2022. At the June 30, 2022 measurement date, the College's proportion was 0.010859%, a decrease of 0.003745% from its proportion of 0.014604% calculated as of June 30, 2021.

For the year ended June 30, 2024, the College recognized STRS pension expense (offset) of \$75,562. Of this amount, \$9,459 was recognized as the College's proportionate share of the STRS expense and \$66,103 as the amount of pension expense attributable to special funding from a non-employer contributing entity. The College also recognized revenue of \$66,103 for support provided by the State.

For the year ended June 30, 2023, the College recognized STRS pension expense (offset) of \$28,812. Of this amount, \$(22,667) was recognized as the College's proportionate share of the STRS expense and \$51,479 as the amount of pension expense attributable to special funding from a non-employer contributing entity. The College also recognized revenue of \$51,479 for support provided by the State.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2024 AND 2023

NOTE 7 - RETIREMENT PLANS (Continued)

At June 30, 2024 and 2023, deferred outflows of resources and deferred inflows of resources related to the STRS pension are as follows.

<u>June 30, 2024</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in proportion and difference between employer contributions and proportionate share of contributions	\$ 23,365	\$ 65,759
Net difference between projected and actual investment earnings	4,819	-
Differences between expected and actual experience	9,988	688
Changes in assumptions	11,547	-
Contributions after the measurement date	31,838	-
Total	\$ 81,557	\$ 66,447

<u>June 30, 2023</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in proportion and difference between employer contributions and proportionate share of contributions	\$ 11,532	\$ 103,617
Net difference between projected and actual investment earnings	11,329	-
Differences between expected and actual experience	11,598	2,278
Changes in assumptions	15,779	-
Contributions after the measurement date	49,157	-
Total	\$ 99,395	\$ 105,895

The College will recognize the \$31,838 reported as deferred outflows of resources resulting from pension contributions after the measurement date as a reduction of the STRS net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in STRS pension expense as follows.

<u>Fiscal Year Ended June 30,</u>	<u>Amortization</u>
2025	\$ (13,640)
2026	(27,350)
2027	20,980
2028	3,282
	\$ (16,728)

Payables to the Pension Plan

The College did not report any amounts payable for normal contributions to the STRS as of June 30, 2024 and 2023.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2024 AND 2023

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NOTE 8 - FOUNDATION

The Foundation is a separate nonprofit organization incorporated in the State of West Virginia and has as its purpose “to support, encourage and assist in the development and growth of the College, to render service and assistance to the College, and through it to the citizens of the State of West Virginia...” Oversight of the Foundation is the responsibility of a separate and independently elected Board of Directors, not otherwise affiliated with the College. In carrying out its responsibilities, the Board of Directors of the Foundation employs management, forms policy and maintains fiscal accountability over funds administered by the Foundation. Although the College does not control the timing or amount of receipts from the Foundation, the majority of resources, or income thereon, that the Foundation holds and invests are restricted to the activities of the College by the donors. Because these restricted resources held by the Foundation can only be used by, or for the benefit of, the College, the Foundation is considered a component unit of the College and is therefore discretely presented with the College’s financial statements in accordance with GASB.

The Foundation’s net assets totaled \$4,665,740 and \$4,990,839 at December 31, 2023 and 2022, respectively. The net assets include amounts which are restricted by donors to use for specific projects or departments of the College. During the years ended December 31, 2023 and 2022, the Foundation made \$331,481 and \$305,180 respectively, in contributions to the College for student scholarships and other support. Complete financial statements for the Foundation can be obtained from the Southern West Virginia Community College Foundation, Inc.

NOTE 9 - AFFILIATED ORGANIZATION AND OTHER STATE AGENCIES

The College has a separately incorporated affiliated organization, the Southern Alumni Association. Oversight responsibility for this entity rests with an independent board and management not otherwise affiliated with the College. Accordingly, the financial statements of such organizations are not included in the accompanying financial statements under the blended component unit requirements. They are not included in the College’s accompanying financial statements under discretely presented component unit requirements as, they (1) are not material or (2) have dual purposes (i.e., not entirely or almost entirely for the benefit of the College).

In addition to the relationships and transactions previously described, the College receives funding or grants from and provides services to other state agencies, and utilizes services, supplies and equipment provided by other state agencies. Amounts due from and due to other state agencies at June 30, are as follows:

	<u>2024</u>	<u>2023</u>
Due to:		
WVNET	\$ 1,508	\$ 3,310
WV Department of Administration	-	37
WV Public Employees Insurance Agency	-	3,962
	<u>\$ 1,508</u>	<u>\$ 7,309</u>

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2024 AND 2023**

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NOTE 10 - CONTINGENCIES

The nature of the educational industry is such that, from time-to-time, claims will be presented against the College on account of alleged negligence, acts of discrimination, breach of contract or disagreements arising from the interpretation of laws or regulations. While some of these claims may be for substantial amounts, they are not unusual in the ordinary course of providing educational services in a higher education system. In the opinion of management, all known claims are covered by insurance or are such that an award against the College would not impact seriously on the financial status of the institution.

Under the terms of federal grants, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such audits could lead to reimbursement to the grantor agencies. The College's management believes disallowances, if any, will not have a significant financial impact on the College's financial position.

The College owns various buildings which are known to contain asbestos. The College is not required by federal, state or local law to remove the asbestos from its buildings. The College is required under Federal Environmental Health and Safety Regulations to manage the presence of asbestos in its buildings in a safe condition. The College addresses its responsibility to manage the presence of asbestos in its buildings on a case-by-case basis. Significant problems of dangerous asbestos conditions are abated as the condition becomes known. The College also addresses the presence of asbestos as building renovation or demolition projects are undertaken and through asbestos operation and maintenance programs directed at containing, managing or operating with the asbestos in a safe condition.

NOTE 11 - COMPONENT UNIT DISCLOSURES

The following are the notes taken directly from the Foundation's financial statements starting on the following page:

SOUTHERN WEST VIRGINIA COMMUNITY COLLEGE FOUNDATION, INC.
NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization – Southern West Virginia Community College Foundation, Inc. (the Foundation) was incorporated in September 1971 as a tax-exempt, not-for-profit corporation under Section 501(c)(3) of the Internal Revenue Code for the purpose of collecting donations from individuals, corporations, and foundations which are to be distributed as scholarships to individual who are attending what is not known as Southern West Virginia Community and Technical College (the College), and also to be used for other purposes benefiting the College. The Foundation is considered to be a component unit of the College. Administrative services are provided by the College.

Basis of Accounting – The financial statements of the Foundation have been prepared on the accrual basis of accounting in accounting principles generally accepted in the United States of America ("GAAP").

Net Assets – The financial statements report net assets and changes in net assets under two classes that are based upon the existence or absence of restrictions on use that are placed by its donors as net assets without donor restriction and net assets with donor restriction.

Net Assets Without Donor Restrictions – Net assets without donor restrictions are resources that are available to support operations. The only limits on the use of these net assets are the broad limits resulting from the nature of the organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into during its operations.

Net Assets With Donor Restrictions – Net assets with donor restrictions are resources that are restricted by a donor for use for a particular purpose, or in a particular future period. Some donor-imposed restrictions are temporary in nature, and the restriction will expire when the resources are used in accordance with the donor's instructions, or when the stipulated time has passed. Other donor-imposed restrictions are perpetual in nature; the Foundation must continue to use the resources in accordance with the donor's instructions.

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets with donor restriction to net assets without donor restriction. Net assets restricted for the acquisition of buildings or equipment (or, less commonly, the contribution of those assets directly) are reported as net assets with donor restriction until the specified asset is placed in service by the Foundation, unless the donor provides more specific directions about the period of its use.

Cash and Cash Equivalents – Cash and cash equivalents consist primarily of demand deposits and money market funds. The Foundation places its cash with high-credit quality financial institutions. At times, the balances in such institutions may exceed the FDIC limit. Restricted cash includes cash and cash equivalents held within the Foundation's investment portfolios for donor-restricted purposes.

Investments – Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 8 for discussion of fair value measurements. At December 31, 2023 and 2022, one equity position in the portfolio comprised 16.6% and 12.0% of total investments, respectively.

SOUTHERN WEST VIRGINIA COMMUNITY COLLEGE FOUNDATION, INC.
NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

In-Kind Contributions – Donated goods are recorded as revenue when they are received and are expensed when they are used or distributed. Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Foundation.

Contributions and Unconditional Promises to Give – Contributions received and unconditional promises to give ("contributions receivable") are measured at their fair values and are reported as increases in net assets. The Foundation reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Conditional promises to give are not recorded until the condition on which it depends is substantially met.

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. The discounts on those amounts are computed using a risk-adjusted discount rate applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue.

The allowance for uncollectible contributions receivable is determined based upon management's evaluation of the collectability of the individual promises. Promises that remain uncollected for more than one year after their due dates are then written off, unless the donors indicate that the payment is merely postponed. No allowance for uncollectible contributions receivable is considered necessary at December 31, 2023 and 2022, respectively.

Functional Expenses – The cost of providing the Foundation's programs and other activities is summarized in Note 5. The expenses that can be identified with a specific program or support service are charged directly to that program and support service. Expenses that are allocated include personnel costs which are allocated based on estimates of time and effort. Administrative and general expenses include those costs that are not directly identifiable with any specific program, but which provide for the overall support and direction of the Foundation.

All scholarships and direct program support services distributions are approved by the Board of Directors.

Use of Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Income Taxes – The Foundation is classified as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code, and, therefore, is not subject to taxes on incomes derived from its exempt activities. The College has been classified as an organization that is not a private foundation under Section 509(a)(2).

SOUTHERN WEST VIRGINIA COMMUNITY COLLEGE FOUNDATION, INC.
NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022

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NOTE 1 – DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

Subsequent Events – The date to which events occurring after December 31, 2023, have been evaluated for possible adjustment to or disclosure in the financial statements is July 23, 2024, which is the date the financial statements were available to be issued.

NOTE 2 – LIQUIDITY AND AVAILABILITY

Financial assets and liquidity resources available within one year for general expenditure, that is, without donor or other restrictions limiting their use, within one year of December 31, 2023 and 2022, are as follows:

	<u>2023</u>	<u>2022</u>
Financial assets available within one year:		
Cash and cash equivalents	\$ 412,859	\$ 324,774
Contributions receivable	210,102	254,331
Investments	3,975,607	4,341,894
Certificate of deposit	57,278	56,101
Total financial assets	<u>4,655,846</u>	<u>4,977,100</u>
Financial assets held to meet donor-imposed restrictions	<u>3,858,524</u>	<u>4,125,769</u>
Amount available for general expenditures within one year	<u>\$ 797,322</u>	<u>\$ 851,331</u>

The above table reflects the donor-restricted and board-designated endowment funds as unavailable since it is the Foundation's intention to invest those resources for the long-term support of the Foundation.

NOTE 3 – CONTRIBUTIONS RECEIVABLE

Contributions receivable consist of the following unconditional promises to give:

	<u>2023</u>	<u>2022</u>
Unconditional promises to give:		
Receivable within one year	\$ 66,250	\$ 82,250
Receivable in two to five years	143,000	170,250
Receivable in more than five years	19,527	22,493
Total unconditional promises to give	228,777	274,993
Discount to net present value	<u>(18,675)</u>	<u>(20,662)</u>
Net unconditional promises to give	<u>\$ 210,102</u>	<u>\$ 254,331</u>

SOUTHERN WEST VIRGINIA COMMUNITY COLLEGE FOUNDATION, INC.
NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE 4 – RELATED PARTY TRANSACTIONS

The Foundation recognized the following expenses paid to the College or on behalf of the College:

	<u>2023</u>	<u>2022</u>
Scholarships	\$ 114,859	\$ 92,144
Respiratory program	44,000	44,000
Theatre upgrades	35,500	49,980
Grant consulting	51,000	36,000
	<u>\$ 245,359</u>	<u>\$ 222,124</u>

The Foundation recognized contribution revenue and corresponding program expense for donated services provided by the College related to accounting and management personnel costs. The fair value of these donated services, determined by management, was \$116,097 and \$302,838 for the years ended December 31, 2023 and 2022, respectively.

NOTE 5 – FUNCTIONAL CLASSIFICATION OF EXPENSES

Expenses for the year ended December 31, 2023 and 2022 were allocated as follows:

	<u>2023</u>	<u>2022</u>
Program Services:		
Scholarships	\$ 114,859	\$ 92,144
Personnel	35,750	73,615
Other	180,872	139,421
Total program services	<u>331,481</u>	<u>305,180</u>
Administrative and general:		
Personnel	47,472	124,379
Outside services	63,737	56,283
Bank fees	(2,266)	4,542
Insurance	902	852
Business expenses	151,722	63,993
Total administrative and general	<u>261,567</u>	<u>250,049</u>
Fundraising:		
Personnel	32,875	104,844
Fundraising events	37,069	77,211
Total fundraising	<u>69,944</u>	<u>182,055</u>
Total functional expenses	<u>\$ 662,992</u>	<u>\$ 737,284</u>

SOUTHERN WEST VIRGINIA COMMUNITY COLLEGE FOUNDATION, INC.
NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE 6 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restriction are available for the following purposes or periods:

	<u>2023</u>	<u>2022</u>
Subject to expenditure for specific purposes:		
Scholarships	\$ 1,913,716	\$ 2,059,921
Educational development	<u>1,262,345</u>	<u>1,376,135</u>
	3,176,061	3,436,056
Promises to give, without donor restrictions, but which are unavailable for expenditure until due	12,250	19,500
Investment in perpetuity, the income from which is expendable to support scholarships	<u>670,213</u>	<u>670,213</u>
	<u>\$ 3,858,524</u>	<u>\$ 4,125,769</u>

NOTE 7 – ENDOWMENT FUNDS

Interpretations of the relevant law – The Board of Directors of the Foundation has interpreted Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of donor-restricted endowment funds, absent any explicit donor stipulations to the contrary. As a result of this interpretation, the Foundation classifies as net assets with donor restrictions (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time of the accumulation is added to the fund. Also included in net assets with donor restrictions is accumulated appreciated on donor-restricted endowments which are available for expenditure in a manner consistent with the standard of prudence prescribed by UPMIFA and deficiencies associated with funds where the value of the fund has fallen below the original value of the gift.

In accordance with UPMIFA, the Foundation considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Foundation, and (7) the Foundation's investment policies.

Return objectives, risk parameters, and strategies – The endowed funds consist of scholarship funds which are awarded annually at the discretion of the Board of Directors, or as stipulated by donors of permanently endowed contributions. The Foundation has adopted investment and spending policies to provide a predictable stream of funding to programs supported by its endowment funds while also maintaining the purchasing power of those endowment assets over the long-term.

SOUTHERN WEST VIRGINIA COMMUNITY COLLEGE FOUNDATION, INC.
NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE 7 – ENDOWMENT FUNDS (Continued)

From time to time, certain donor-restricted endowment funds may have fair values that are less than the amount required to be maintained by donors or by law (underwater endowments). The Foundation has interpreted UPMIFA to permit spending from underwater endowments in accordance with prudent measures required under law. During 2023 and 2022, the Foundation did not appropriate any expenditure from underwater endowments and as of December 31, 2023 and 2022 there were no underwater endowments.

Endowment net asset composition by type of fund:

	2023		
	Without Donor Restriction	With Donor Restriction	Total
Donor restricted endowment funds	\$ -	\$ 1,302,962	\$ 1,302,962
Board designated endowment funds	-	1,985,426	1,985,426
Total funds	\$ -	\$ 3,288,388	\$ 3,288,388

	2022		
	Without Donor Restriction	With Donor Restriction	Total
Donor restricted endowment funds	\$ -	\$ 1,359,452	\$ 1,359,452
Board designated endowment funds	-	2,146,628	2,146,628
Total funds	\$ -	\$ 3,506,080	\$ 3,506,080

SOUTHERN WEST VIRGINIA COMMUNITY COLLEGE FOUNDATION, INC.
NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE 7 – ENDOWMENT FUNDS (Continued)

Changes in endowment net assets:

	Without Donor Restriction	With Donor Restriction	Total
Endowment net asset, January 1, 2022	\$ -	\$ 3,433,090	\$ 3,433,090
Endowment investment return:			
Interest and dividends	-	123,502	123,502
Net unrealized and realized losses	-	(109,374)	(109,374)
Total endowment investment return	-	14,128	14,128
Contributions	-	214,017	214,017
Appropriation of endowment assets	-	(155,155)	(155,155)
Endowment net assets, December 31, 2022	-	3,506,080	3,506,080
Endowment investment return:			
Interest and dividends	-	134,444	134,444
Net unrealized and realized losses	-	(182,578)	(182,578)
Total endowment investment return	-	(48,134)	(48,134)
Contributions	-	23,973	23,973
Appropriation of endowment assets	-	(193,531)	(193,531)
Endowment net assets, December 31, 2023	\$ -	\$ 3,288,388	\$ 3,288,388

NOTE 8 – FAIR VALUE MEASUREMENT

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Foundation has the ability to access.

Level 2 - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or by other means.

SOUTHERN WEST VIRGINIA COMMUNITY COLLEGE FOUNDATION, INC.
NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE 8 – FAIR VALUE MEASUREMENT (CONTINUED)

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used maximize the use of observable inputs and minimize the use of unobservable inputs. Following is a description of the valuation methodologies used for assets measured at fair value (or at net asset value as a practical expedient for fair value) on a recurring basis. There have been no changes to the methodologies.

Equities: Valued at the closing price reported on the active market on which the individual securities are traded.

Exchange-traded funds: Valued at the net asset value (NAV) of shares on the last trading day of the fiscal year, which is the basis for transactions at that date.

Money market: Valued at amortized cost.

The following table sets forth by level, within the fair value hierarchy, the Foundation's assets that are reported on the financial statements at their fair values as of December 31, 2023 and 2022:

	2023			
	Level 1	Level 2	Level 3	Total
Money market	\$ 64,928	\$ -	\$ -	\$ 64,928
Equities	3,817,109	-	-	3,817,109
Exchange-traded funds	93,570	-	-	93,570
Total	\$ 3,975,607	\$ -	\$ -	\$ 3,975,607
	2022			
	Level 1	Level 2	Level 3	Total
Money market	\$ 247,265	\$ -	\$ -	\$ 247,265
Equities	4,003,039	-	-	4,003,039
Exchange-traded funds	91,590	-	-	91,590
Total	\$ 4,341,894	\$ -	\$ -	\$ 4,341,894

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2024 AND 2023

NOTE 12 - NATURAL CLASSIFICATIONS WITH FUNCTIONAL CLASSIFICATIONS

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

	2024							Total
	Salaries and Wages	Benefits	Supplies and Other Services	Utilities	Scholarships and Fellowships	Depreciation	Fees Assessed by the Commission	
Instruction	\$ 4,708,092	\$ 911,952	\$ 701,898	\$ -	\$ -	\$ -	\$ -	\$ 6,321,942
Public service	105,225	20,762	-	-	-	-	-	125,987
Academic support	472,116	85,151	44,051	-	-	-	-	601,318
Student services	1,055,725	242,806	309,124	-	-	-	-	1,607,655
General institutional support	2,848,158	628,950	863,264	6,579	-	-	-	4,346,951
Operations and maintenance of plant	692,155	129,886	580,571	746,751	-	-	-	2,149,363
Student financial aid	-	-	-	-	2,573,352	-	-	2,573,352
Auxiliary enterprises	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	1,611,227	-	1,611,227
Other	-	-	-	-	-	-	70,522	70,522
Total	\$ 9,881,471	\$ 2,019,507	\$ 2,498,908	\$ 753,330	\$ 2,573,352	\$ 1,611,227	\$ 70,522	\$ 19,408,317

	2023							Total
	Salaries and Wages	Benefits	Supplies and Other Services	Utilities	Scholarships and Fellowships	Depreciation	Fees Assessed by the Commission	
Instruction	\$ 4,036,476	\$ 435,199	\$ 1,648,048	\$ -	\$ -	\$ -	\$ -	\$ 6,119,723
Public service	2,251	306	8,738	-	-	-	-	11,295
Academic support	692,843	86,648	1,678	-	-	-	-	781,169
Student services	698,979	108,377	223,845	427	-	-	-	1,031,628
General institutional support	2,425,176	335,507	1,501,269	12,146	-	-	-	4,274,098
Operations and maintenance of plant	1,830,899	394,494	652,615	813,435	-	-	-	3,691,443
Student financial aid	-	-	-	-	2,724,043	-	-	2,724,043
Auxiliary enterprises	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	1,531,286	-	1,531,286
Other	-	-	-	-	-	-	67,533	67,533
Total	\$ 9,686,624	\$ 1,360,531	\$ 4,036,193	\$ 826,008	\$ 2,724,043	\$ 1,531,286	\$ 67,533	\$ 20,232,218

REQUIRED SUPPLEMENTARY INFORMATION

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
JUNE 30, 2024**

**State Teachers' Retirement System
Last 10 Fiscal Years***

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
College's proportion of the net pension liability (asset) (percentage)	0.011951%	0.010859%	0.014604%	0.015254%	0.015165%	0.013950%	0.017543%	0.018586%	0.021596%	0.025505%
College's proportionate share of the net pension liability (asset)	\$ 273,607	\$ 279,301	\$ 228,228	\$ 491,322	\$ 451,185	\$ 435,555	\$ 606,106	\$ 763,874	\$ 754,590	\$ 879,883
State's proportionate share of the net pension liability (asset)	558,761	622,190	510,286	1,067,592	1,089,203	1,128,572	1,340,375	1,454,976	1,707,576	1,988,159
Total proportionate share of the net pension liability (asset)	\$ 832,368	\$ 901,491	\$ 738,514	\$ 1,558,914	\$ 1,540,388	\$ 1,564,127	\$ 1,946,481	\$ 2,218,850	\$ 2,462,166	\$ 2,868,042
College's covered payroll	\$ 327,715	\$ 304,991	\$ 412,627	\$ 420,743	\$ 437,954	\$ 424,629	\$ 484,171	\$ 480,377	\$ 654,684	\$ 783,432
College's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	83.49%	91.56%	55.31%	116.77%	103.02%	102.57%	125.18%	159.02%	115.26%	112.31%
Plan fiduciary net position as a percentage of the total pension liability	80.42%	77.78%	86.38%	70.89%	72.64%	71.20%	67.85%	61.42%	66.25%	65.95%

* - The amounts presented for each fiscal year were determined as of June 30th of the previous year. (Measurement date)

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PENSION CONTRIBUTIONS
JUNE 30, 2024

State Teachers' Retirement System
Last 10 Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 31,838	\$ 49,157	\$ 45,749	\$ 61,894	\$ 63,111	\$ 65,693	\$ 63,694	\$ 72,626	\$ 72,057	\$ 98,203
Contributions in relation to the contractually required contribution	<u>(31,838)</u>	<u>(49,157)</u>	<u>(45,749)</u>	<u>(61,894)</u>	<u>(63,111)</u>	<u>(65,693)</u>	<u>(63,694)</u>	<u>(72,626)</u>	<u>(72,057)</u>	<u>(98,203)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
College's covered payroll	\$ 212,256	\$ 327,715	\$ 304,991	\$ 412,627	\$ 420,743	\$ 437,954	\$ 424,629	\$ 484,171	\$ 480,377	\$ 654,684
Contributions as a percentage of covered payroll	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)
JUNE 30, 2024

Last 10 Fiscal Years*

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
College's proportion of the net OPEB liability (asset) (percentage)	0.164166549%	0.177012624%	0.175329750%	0.173933038%	0.171521178%	0.170222668%	0.161373742%			
College's proportionate share of the net OPEB liability (asset)	\$ (259,792)	\$ 197,013	\$ (52,134)	\$ 768,248	\$ 2,845,763	\$ 3,652,018	\$ 3,968,163			
State's proportionate share of the net OPEB liability (asset)	(110,888)	67,489	(10,265)	169,872	582,370	754,775	815,065			
Total proportionate share of the net OPEB liability (asset)	\$ (370,680)	\$ 264,502	\$ (62,399)	\$ 938,120	\$ 3,428,133	\$ 4,406,793	\$ 4,783,228			
College's covered-employee payroll	\$ 7,922,055	\$ 7,028,629	\$ 6,814,218	\$ 6,793,670	\$ 6,083,379	\$ 6,268,021	\$ 6,247,930			
College's proportionate share of the net OPEB liability (asset) as a percentage of its covered-employee payroll	-3.28%	2.80%	-0.77%	11.31%	46.78%	58.26%	63.51%			
Plan fiduciary net position as a percentage of the total OPEB liability	109.66%	93.59%	101.81%	73.49%	39.69%	30.98%	25.10%			

* - The amounts presented for each fiscal year were determined as of June 30th of the previous year. (Measurement date)

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, Colleges should present information for those years for which information is available.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF OPEB CONTRIBUTIONS
JUNE 30, 2024

Last 10 Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Statutorily required contribution	\$ 47,094	\$ 149,500	\$ 208,124	\$ 319,568	\$ 336,192	\$ 276,087	\$ 280,764			
Contributions in relation to the statutorily required contribution	<u>(47,094)</u>	<u>(149,500)</u>	<u>(208,124)</u>	<u>(319,568)</u>	<u>(336,192)</u>	<u>(276,087)</u>	<u>(280,764)</u>			
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			
College's covered-employee payroll	\$ 7,631,402	\$ 7,922,055	\$ 7,028,629	\$ 6,814,218	\$ 6,791,670	\$ 6,083,379	\$ 6,268,021			
Contributions as a percentage of covered-employee payroll	0.62%	1.89%	2.96%	4.69%	4.95%	4.54%	4.48%			

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, Colleges should present information for those years for which information is available.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - PENSION
YEARS ENDED JUNE 30, 2024 AND 2023

Amounts reported reflect changes in assumptions to more closely reflect actual experience. Significant changes in assumptions are related to projected salary increases, inflation rate, and mortality tables.

	<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality</u>	<u>Discount Rate</u>
<u>2023</u>	2.75%	For teacher members, salary increases are based on member experience, dependent on age and gender, ranging from 2.75 to 5.90%. For non-teacher members, salary increases are based on member experience, dependent on age and gender, ranging from 2.75 to 6.50%.	7.25%, net of pension plan investment expense, including inflation.	Active: Pub-2010, General Employees table, headcount weighted, projected generationally with scale MP-2019. Retired: Healthy males – 100% of Pub-2010 General Retiree Male table, headcount weighted, projected generationally with scale MP-2019; Retired healthy females – 112% of Pub-2010 General Retiree Female table, headcount weighted, projected generationally with scale MP-2019; Disabled males – 107% of Pub-2010 General/Teacher Disabled Male table, headcount weighted, projected generationally with scale MP-2019; Disabled females – 113% of Pub-2010 General/Teacher Disabled Female table, headcount weighted, projected generationally with scale MP-2019; Beneficiary males-101% of Pub-2010 Contingent Survivor Male table, headcount weighted, projected generationally with Scale MP-2019; Beneficiary females-113% of Pub-2010 Contingent Survivor Female table, headcount weighted, projected generationally with Scale MP-2019	7.25%
<u>2022</u>	2.75%	For teacher members, salary increases are based on member experience, dependent on age and gender, ranging from 2.75 to 5.90%. For non-teacher members, salary increases are based on member experience, dependent on age and gender, ranging from 2.75 to 6.50%.	7.25%, net of pension plan investment expense, including inflation.	Active: Pub-2010, General Employees table, headcount weighted, projected generationally with scale MP-2019. Retired: Healthy males – 100% of Pub-2010 General Retiree Male table, headcount weighted, projected generationally with scale MP-2019; Retired healthy females – 112% of Pub-2010 General Retiree Female table, headcount weighted, projected generationally with scale MP-2019; Disabled males – 107% of Pub-2010 General/Teacher Disabled Male table, headcount weighted, projected generationally with scale MP-2019; Disabled females – 113% of Pub-2010 General/Teacher Disabled Female table, headcount weighted, projected generationally with scale MP-2019; Beneficiary males-101% of Pub-2010 Contingent Survivor Male table, headcount weighted, projected generationally with Scale MP-2019; Beneficiary females-113% of Pub-2010 Contingent Survivor Female table, headcount weighted, projected generationally with Scale MP-2019	7.25%

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - PENSION
YEARS ENDED JUNE 30, 2024 AND 2023

	<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality</u>	<u>Discount Rate</u>
<u>2021</u>	2.75%	For teacher members, salary increases are based on member experience, dependent on age and gender, ranging from 2.75 to 5.90%. For non-teacher members, salary increases are based on member experience, dependent on age and gender, ranging from 2.75 to 6.50%.	7.25%, net of pension plan investment expense, including inflation.	Active: Pub-2010, General Employees table, headcount weighted, projected generationally with scale MP-2019. Retired: Healthy males – 100% of Pub-2010 General Retiree Male table, headcount weighted, projected generationally with scale MP-2019; Retired healthy females – 112% of Pub-2010 General Retiree Female table, headcount weighted, projected generationally with scale MP-2019; Disabled males – 107% of Pub-2010 General/Teacher Disabled Male table, headcount weighted, projected generationally with scale MP-2019; Disabled females – 113% of Pub-2010 General/Teacher Disabled Female table, headcount weighted, projected generationally with scale MP-2019.	7.25%
<u>2020</u>	3.0%	For teacher members, salary increases are based on member experience, dependent on age and gender, ranging from 3.00 to 6.16%. For non-teacher members, salary increases are based on member experience, dependent on age and gender, ranging from 3.00 to 6.75%.	7.5%, net of pension plan investment expense, including inflation.	Active: Pub-2010, General Employees table, headcount weighted, projected generationally with scale MP-2019. Retired healthy males – 108% of Pub-2010 General Retiree Male table, headcount weighted, projected generationally with scale MP-2019; Retired healthy females – 112% of Pub-2010 General Retiree Female table, headcount weighted, projected generationally with scale MP-2019; Disabled males – 107% of Pub-2010 General/Teacher Disabled Male table, headcount weighted, projected generationally with scale MP-2019; Disabled females – 113% of Pub-2010 General/Teacher Disabled Female table, headcount weighted, projected generationally with scale MP-2019.	7.5%
<u>2019</u>	3.0%	For teacher members, salary increases are based on member experience, dependent on age and gender, ranging from 3.00 to 6.00%. For non-teacher members, salary increases are based on member experience, dependent on age and gender, ranging from 3.00 to 6.50%.	7.5%, net of pension plan investment expense, including inflation.	Active: RP2000, non-annuitant table, projected with Scale AA on a fully generational basis. Retired: Healthy males – 97% of RP2000 healthy annuitant table, projected with Scale AA on a fully generational basis; Healthy females – 94% of RP2000 healthy annuitant table, projected with Scale AA on a fully generational basis; Disabled males – 96% of RP2000 disabled annuitant table, projected with Scale AA on a fully generational basis; Disabled females – 101% of RP2000 disabled annuitant table, projected with Scale AA on a fully generational basis.	7.5%

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - PENSION
YEARS ENDED JUNE 30, 2024 AND 2023

	<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality</u>	<u>Discount Rate</u>
<u>2018</u>	3.0%	For teacher members, salary increases are based on member experience, dependent on age and gender, ranging from 3.00 to 6.00%. For non-teacher members, salary increases are based on member experience, dependent on age and gender, ranging from 3.00 to 6.50%.	7.5%, net of pension plan investment expense, including inflation.	Active: RP2000, non-annuitant table, projected with Scale AA on a fully generational basis. Retired: healthy males – 97% of RP2000 healthy annuitant table, projected with Scale AA on a fully generational basis; healthy females – 94% of RP2000 healthy annuitant table, projected with Scale AA on a fully generational basis; disabled males – 96% of RP2000 disabled annuitant table, projected with Scale AA on a fully generational basis; disabled females – 101% of RP2000 disabled annuitant table, projected with Scale AA on a fully generational basis.	7.5%
<u>2017</u>	3.0%	For teacher members, salary increases are based on member experience, dependent on age and gender, ranging from 3.00 to 6.00%. For non-teacher members, salary increases are based on member experience, dependent on age and gender, ranging from 3.00 to 6.50%.	7.5%, net of pension plan investment expense, including inflation.	Active: RP2000, non-annuitant table, projected with Scale AA on a fully generational basis. Retired: healthy males – 97% of RP2000 healthy annuitant table, projected with Scale AA on a fully generational basis; healthy females – 94% of RP2000 healthy annuitant table, projected with Scale AA on a fully generational basis; disabled males – 96% of RP2000 disabled annuitant table, projected with Scale AA on a fully generational basis; disabled females – 101% of RP2000 disabled annuitant table, projected with Scale AA on a fully generational basis.	7.5%
<u>2016</u>	3.0%	For teacher members, salary increases are based on member experience, dependent on age and gender, ranging from 3.00 to 6.00%. For non-teacher members, salary increases are based on member experience, dependent on age and gender, ranging from 3.00 to 6.50%.	7.5%, net of pension plan investment expense, including inflation.	Active: RP2000, non-annuitant table, projected with Scale AA on a fully generational basis. Retired: healthy males – 97% of RP2000 healthy annuitant table, projected with Scale AA on a fully generational basis; healthy females – 94% of RP2000 healthy annuitant table, projected with Scale AA on a fully generational basis; disabled males – 96% of RP2000 disabled annuitant table, projected with Scale AA on a fully generational basis; disabled females – 101% of RP2000 disabled annuitant table, projected with Scale AA on a fully generational basis.	7.5%
<u>2015</u>	3.0%	For teacher members, salary increases are based on member experience, dependent on age and gender, ranging from 3.75 to 5.25%. For non-teacher members, salary increases are based on member experience, dependent on age and gender, ranging from 3.40 to 6.50%.	7.5%, net of pension plan investment expense, including inflation.	Active: RP2000, non-annuitant monthly mortality table. Retired: RP2000 healthy annuitant, scale AA; Disabled: RP2000 disabled annuitant mortality table, scale AA.	7.5%

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - PENSION
YEARS ENDED JUNE 30, 2024 AND 2023**

	<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality</u>	<u>Discount Rate</u>
<u>2014</u>	3.0%	For teacher members, salary increases are based on member experience, dependent on age and gender, ranging from 3.75 to 5.25%. For non-teacher members, salary increases are based on member experience, dependent on age and gender, ranging from 3.40 to 6.50%.	7.5%, net of pension plan investment expense, including inflation.	Active: RP2000, non-annuitant monthly mortality table; Retired: RP2000 healthy annuitant, scale AA; Disabled: RP2000 disabled annuitant mortality table, scale AA.	7.5%

There are no other significant factors that affect trends in the amounts reported, such as a change of benefit terms or other assumptions. Additional information, if necessary, can be obtained from the CPRB Annual Comprehensive Financial Report for the corresponding year.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
YEARS ENDED JUNE 30, 2024 AND 2023**

Actuarial Changes, Other Postemployment Benefits Plan

The actuarial assumptions used in the total OPEB liability (asset) calculation can change from year to year. Please see table below which summarizes the actuarial assumptions used for the respective measurement dates.

	Inflation Rate	Salary Increases	Wage Inflation Rate	Investment Rate of Return & Discount Rate	Mortality	Retirement Age	Aging Factors	Expenses	Healthcare Cost Trend Rates
2023	2.50%	Specific to the OPEB covered group. Ranging from 2.75% to 5.18%, including inflation	2.75%	7.40%, net of OPEB plan investment expense, including inflation	Post-Retirement: Pub-2010 General Healthy Retiree Mortality Tables projected with MP-2021 and scaling factors of 100% for males and 108% for females; Pre-Retirement: Pub-2010 General Employee Mortality Tables projected with MP-2021	Experience-based table of rates that are specific to the type of eligibility condition	2013 SOA study "Health Care Costs - From Birth to Death"	Health administrative expenses are included in the development of the per capita claims cost. Operating expenses are included as a component of annual expense.	Trend rate for pre-Medicare and Medicare per capita costs of 7.0% medical and 8.0% drug. The trends increase over four year to 9.0% and 9.5%, respectively. The trends then decrease linearly for 5 years until ultimate trend rate of 4.50% is reached in plan year end 2032.
2022	2.25%	Specific to the OPEB covered group. Ranging from 2.75% to 5.18%, including inflation	2.75%	6.65%, net of OPEB plan investment expense, including inflation	Post-Retirement: Pub-2010 General Healthy Retiree Mortality Tables projected with MP-2021 and scaling factors of 100% for males and 108% for females; Pre-Retirement: Pub-2010 General Employee Mortality Tables projected with MP-2021	Experience-based table of rates that are specific to the type of eligibility condition	2013 SOA study "Health Care Costs - From Birth to Death"	Health administrative expenses are included in the development of the per capita claims cost. Operating expenses are included as a component of annual expense.	Trend rate for pre-Medicare per capita costs of 7.0% for plan year end 2023, decreasing by 0.50% for two years then by 0.25% each year thereafter, until ultimate trend rate of 4.25% is reached in plan year 2032. Trend rate for Medicare per capita costs of 8.83% for plan year end 2023, decreasing ratably each year thereafter, until ultimate trend rate of 4.25% is reached in plan year end 2032.
2021	2.25%	Specific to the OPEB covered group. Ranging from 2.75% to 5.18%, including inflation	2.75%	6.65%, net of OPEB plan investment expense, including inflation	Post-Retirement: Pub-2010 General Healthy Retiree Mortality Tables projected with MP-2019 and scaling factors of 100% for males and 108% for females; Pre-Retirement: Pub-2010 General Employee Mortality Tables projected with MP-2019	Experience-based table of rates that are specific to the type of eligibility condition	2013 SOA study "Health Care Costs - From Birth to Death"	Health administrative expenses are included in the development of the per capita claims cost. Operating expenses are included as a component of annual expense.	Trend rate for pre-Medicare per capita costs of 7.0% for plan year end 2020, decreasing by 0.50% for one year then by 0.25% each year thereafter, until ultimate trend rate of 4.25% is reached in plan year 2032. Trend rate for Medicare per capita costs of 31.11% for plan year end 2022, 9.15% for plan year end 2023, decreasing ratably each year thereafter, until ultimate trend rate of 4.25% is reached in plan year end 2036.
2020	2.25%	Specific to the OPEB covered group. Ranging from 2.75% to 5.18%, including inflation	2.75%	6.65%, net of OPEB plan investment expense, including inflation	Post-Retirement: Pub-2010 General Healthy Retiree Mortality Tables projected with MP-2019 and scaling factors of 100% for males and 108% for females; Pre-Retirement: Pub-2010 General Employee Mortality Tables projected with MP-2019	Experience-based table of rates that are specific to the type of eligibility condition	2013 SOA study "Health Care Costs - From Birth to Death"	Health administrative expenses are included in the development of the per capita claims cost. Operating expenses are included as a component of annual expense.	Trend rate for pre-Medicare per capita costs of 7.0% for plan year end 2022, 6.5% for plan year end 2023, decreasing by 0.25% each year thereafter, until ultimate trend rate of 4.25% is reached in plan year 2032. Trend rate for Medicare per capita costs of 31.11% for plan year end 2022, 9.15% for plan year end 2023, 8.40% for plan year end 2024, decreasing gradually each year thereafter, until ultimate trend rate of 4.25% is reached in plan year end 2036.
2019	2.75%	Dependent upon pension system. Ranging from 3.0% to 6.5%, including inflation	4.00%	7.15%, net of OPEB plan investment expense, including inflation	Post-Retirement: RP – 2000 Healthy Annuitant Mortality Table projected with Scale AA on a fully generational basis Pre-Retirement: RP– 2000 Non-Annuitant Mortality Table projected with Scale AA on a fully generational basis	Experience-based table of rates that are specific to the type of eligibility condition	2013 SOA study "Health Care Costs - From Birth to Death"	Health administrative expenses are included in the development of the per capita claims cost. Operating expenses are included as a component of annual expense.	Trend rate for pre-Medicare per capita costs of 8.5% for plan year end 2020, decreasing by 0.5% each year thereafter, until ultimate trend rate of 4.5% is reached in plan year 2028. Trend rate for Medicare per capita costs of 3.1% for plan year end 2020, 9.5% for plan year end 2021, decreasing by 0.5% each year thereafter, until ultimate trend rate of 4.5% is reached in plan year end 2031.
2018	2.75%	Dependent upon pension system. Ranging from 3.0% to 6.5%, including inflation	4.00%	7.15%, net of OPEB plan investment expense, including inflation	Post-Retirement: RP – 2000 Healthy Annuitant Mortality Table projected with Scale AA on a fully generational basis Pre-Retirement: RP– 2000 Non-Annuitant Mortality Table projected with Scale AA on a fully generational basis	Experience-based table of rates that are specific to the type of eligibility condition.	2013 SOA study "Health Care Costs - From Birth to Death"	Health administrative expenses are included in the development of the per capita claims cost. Operating expenses are included as a component of annual expense.	Actual trend used for fiscal year 2018. For fiscal years on and after 2019, trend starts at 8.0% and 10.0% for pre and post-Medicare, respectively, and gradually decreases to an ultimate trend rate of 4.50%. Excess trend rate of 0.13% and 0.02% for pre and post-Medicare, respectively, is added to healthcare trend rates pertaining to per capita claims costs beginning in 2022 to account for the Excise Tax.
2017	2.75%	Dependent upon pension system. Ranging from 3.0% to 6.5%, including inflation	4.00%	7.15%, net of OPEB plan investment expense, including inflation	Post-Retirement: RP – 2000 Healthy Annuitant Mortality Table projected with Scale AA on a fully generational basis Pre-Retirement: RP– 2000 Non-Annuitant Mortality Table projected with Scale AA on a fully generational basis	Experience-based table of rates that are specific to the type of eligibility condition.	2013 SOA study "Health Care Costs - From Birth to Death"	Health administrative expenses are included in the development of the per capita claims cost. Operating expenses are included as a component of annual expense.	Actual trend used for fiscal year 2017. For fiscal years on and after 2018, trend starts at 8.5% and 9.75% for pre and post-Medicare, respectively, and gradually decreases to an ultimate trend rate of 4.50%. Excess trend rate of 0.14% and 0.29% for pre and post-Medicare, respectively, is added to healthcare trend rates pertaining to per capita claims costs beginning in 2020 to account for the Excise Tax.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

Board of Governors
Southern West Virginia Community and Technical College
Mt. Gay, West Virginia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and discretely presented component unit of Southern West Virginia Community and Technical College (the College), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the College's basic financial statements, and have issued our report thereon dated October 1, 2024, which states reliance on another auditor for the discretely presented component unit. Our report includes a reference to another auditor who audited the financial statements of The Southern West Virginia Community College Foundation, Inc. (the Foundation), as described in our report on the College's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by that auditor. The financial statements of the Foundation were not audited in accordance with *Government Auditing Standards*.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the College's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness the College's internal control. Accordingly, we do not express an opinion on the effectiveness of the College's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

The Virginia Center
1411 Virginia Street, East
Suite 100
Charleston, WV 25301
MAIN (304) 343-4126
FAX (304) 343-8008

The Rivers Office Park
200 Star Avenue
Suite 220
Parkersburg, WV 26101
MAIN (304) 485-6584
FAX (304) 485-0971

Suncrest Towne Centre
453 Suncrest Towne Centre Drive
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Morgantown, WV 26505
MAIN (304) 554-3371
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The Somerville Building
501 5th Avenue
Suite 1
Huntington, WV 25701
MAIN (304) 525-0301
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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as item 2024-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the College's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The College's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the College's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The College's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Charleston, West Virginia

October 1, 2024

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED JUNE 30, 2024**

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2024-001 FINANCIAL REPORTING

Criteria: Management of the College is responsible for establishing an internal control structure that reduces to an acceptable level the risk of errors and fraud occurring and not being detected. The College is also responsible for having a financial management system in place to account for the receipt and expenditure of grant and other funds, prepare accurate financial reports and be able to trace funds to a level of expenditures adequate to establish that such funds have not been used in violation of applicable laws and regulations, in a timely manner.

Condition: Certain accounts in the general ledger required adjustments to reconcile to supporting documentation or correctly classify account balances.

Context: Total assets, deferred outflows, liabilities, deferred inflows, net position, revenues, and expenses of the College are \$40.9 million, \$212 thousand, \$3.7 million, \$409 thousand, \$36.8 million, \$20 million, and \$19.4 million, respectively. The impact of adjustments to assets, deferred outflows, liabilities, deferred inflows, net position, revenues, and expenses was \$105 thousand, \$0, \$236 thousand, \$0, \$0, \$1.7 million, and \$1.3 million, respectively.

Cause: Inaccuracies in recording yearend accruals, recurring entries, and reconciling supporting schedules to the fiscal year 2024 trial balance resulted in adjustments to the financial statements.

Effect: The financial statements required audit adjustments in order to be presented in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Recommendation: We recommend that management review the daily accounting functions, staffing, and financial reporting processes to ensure adequate policies and procedures are in place to ensure accurate and timely financial reporting. Management should ensure that account reconciliations are prepared and reviewed in a timely manner and ensure supporting schedules agree to the College's financial records for all account balances.

Views of Responsible Officials: *We agree with the findings and will take the necessary corrective actions.*



October 01, 2024

West Virginia Council for Community and Technical College Education

Southern West Virginia Community and Technical College respectfully submits the following corrective action plan for the year ended June 30, 2024.

Name and address of independent public accounting firm: Suttle & Stalnaker, PLLC, 1411 Virginia Street, East, Suite 100, Charleston, WV 25301

Audit Period: Year ended June 30, 2024

The finding from the October 01, 2024 schedule of findings and responses is discussed below. The finding is numbered consistently with the number assigned in the schedule.

FINDING-FINANCIAL STATEMENT AUDIT

2024-001 – FINANCIAL REPORTING

Recommendation:

We recommend that management review the daily accounting functions, staffing, and financial reporting processes to ensure adequate policies and procedures are in place to ensure accurate and timely financial reporting. Management should ensure that account reconciliations are prepared and reviewed in a timely manner and ensure supporting schedules agree to the College's financial records for all account balances.

Planned Corrective Action:

Management is aware of the issues mentioned above due to the turnover in Finance Management and changes in policies and procedures. We are currently reviewing the accounting policies and procedures to ensure the accuracy, consistency, and timeliness of financial reporting. On going cross training of the accounting staff is a priority to strengthen the Finance Department. It will be the responsibility of the Chief Finance Officer to make sure the corrective action plan is put into effect immediately.

If the West Virginia Council for Community and Technical College Education has questions regarding this plan, please call Velva Pennington, Interim CFO at 304-896-7405

Sincerely,

A handwritten signature in blue ink that reads 'Velva Pennington'.

Velva Pennington, CFO

**Memo**

To: Southern West Virginia Community and Technical College Board of Governors

From: Velva Pennington, Chief Finance Officer

CC: Pamela Alderman, President

RE: Finance Update

As of the end of November, we have collected \$1,573,075 in tuition and fees revenue, which is around 33 percent of our 2025 tuition and fees budget. We had an increase in other operating revenue due to the sale of the Wyoming Campus. We collected \$1,092,500.00 from the sale of the property.

It currently costs the college \$34,416.18 a day to operate. Giving the college 368 days of operational cash on hand.

Southern WV Community & Technical College
Operating Budget Cash Analysis
2nd QTR 2025

	FY 2025 BUDGET	FY 2025 ACTUAL YTD	Comparison %	FY 2024 BUDGET	FY 2024 ACTUAL QTD	Comparison %
TOTAL REVENUES:						
Tuition and Fees	\$4,697,793	\$1,573,075	33%	\$4,981,610	\$2,177,767	44%
Capital Fees	340,000	106,752	31%	308,082	117,417	38%
Workforce Revenue	400,000	129,568	32%	400,000	130,071	0%
Auxiliary Enterprises	30,000	41,117	137%	35,000	14,156	40%
Other Operating Revenue	50,000	1,129,285	2259%	50,000	58,211	116%
State Appropriations	9,217,907	3,397,706	37%	8,849,656	4,110,543	46%
Investment Income	400,000	171,675	43%	245,000	277,710	113%
Other Nonoperating revenues	-	-	0%	-	-	0%
TOTAL REVENUES	\$15,135,700	\$6,549,178	43%	\$14,869,348	\$6,885,876	46%

TOTAL EXPENSES:						
Salaries and Wages	\$9,686,089	\$3,971,505	41%	\$9,826,117	\$4,638,551	47%
Benefits	2,738,458	1,142,034	42%	2,634,027	1,340,376	51%
Utilities	872,280	306,278	35%	862,100	393,297	46%
Supplies and Other Services	1,838,873	1,188,090	65%	2,298,400	1,154,807	50%
TOTAL OPERATING EXPENSES	\$15,135,700	\$6,607,907	44%	\$15,620,644	\$7,527,031	48%

Net Change in Cash	\$0	(\$58,729)	(\$751,296)	(\$641,156)
Cash Beginning Balance	12,714,524	12,714,524	11,403,636	11,403,636
Ending Cash Balance	12,714,525	12,655,795	10,652,340	10,762,480

Summary	
Beginning Cash Balance	\$12,714,524
Revenues	\$6,549,178
Expenses	(\$6,607,907)
Ending Cash Balance	<u>\$12,655,795</u>

Operational Cash on Hand Days	
2024 Operational Expenses	\$6,607,907
Days/yr	192
Operational expenses per day	<u>\$34,416.18</u>
2024 Cash on Deposit	\$12,655,795
Total Operational Cash sustainability	368



**Southern West Virginia Community and Technical College
Board of Governors
Meeting of August 20, 2024
100 College Drive, Logan, WV
Logan Campus, Building C, Room 428
Via Zoom Meeting ID: 938 1088 0807**

<https://zoom.us/j/93810880807?pwd=Uk85eOAB4fEW1SonC6iqyVmCGxEhiR.1>

**Dial-in: 1-646-876-9923
6:00 p.m.**

MINUTES

Board Members Present: Bud Baldwin, Chair; Shawn Cline-Riggins, Vice-Chair, George Nisbet, Secretary, Sam Stewart, Chris Gray, Chris Ward, Josh Stowers, David Gresham, David Lemmon, Jarrod Fletcher, and Kristi Perkins

Board Members Absent: Sydney Brown

Also Attending: President, Dr. Pamela Alderman, Jennifer Dove, Recorder, Velva Pennington, Chief Finance Officer, Joe Linville, Chief Facilities Management Officer, Debbie Dingess, Chief Human Resources Officer, Tom Cook, Chief Information Officer, and Darrell Taylor, Chief Student Services Officer

Guests: None

1. Call to Order

Board of Governors Chair, Mr. Robert Baldwin, declared a quorum present and convened the meeting at 6:00 p.m.

2. Call for Public Comments to the Board of Governors

Chair Baldwin asked for public comments to the Board. No requests for public comment were received.

3. Oath of Office

Mr. Joe Linville, Chief Facilities Management Officer, and Public Notary administered the *Oath of Office* to Jarrod Fletcher, Dr. David Lemmon, and Kristi Perkins, Student Representative.

4. Student Services Annual Report

Darrell Taylor, Chief Student Services Officer presented the Student Services Annual Report to the Board. The complete report is attached to the agenda packet. Mr. Taylor presented the following highlights to the Board:

- Co-curricular assessment program ensures students gain essential skills that support their academic achievements. Enhances student learning in leadership, civic engagement, and personal growth.
- Higher Learning Commission visiting team were very complimentary regarding this model. The visiting team mentioned taking model back to their institutions as best practices.
- SS Connect is a digital platform for virtual student services. SS Connect provides a way for students to connect with advisors, financial aid, business office, information technology (IT) and registrar. Faculty members can also conduct office hours via SS Connect. This platform helps to reach students who struggle to access the campus in person. SS Connect has assisted in Southern's retention rate improving by 7.5% over the past three years. The integration of a service dashboard to track data has also assisted in making decisions to enhance student services.
- Southern has joined the statewide Service Excellence initiative enhances our commitment in providing outstanding service to students and employees. A Service Excellence committee with representatives from each department of the college. The committee created a curriculum-based training on the fundamentals of service excellence which sixty-one employees have completed.
- Two upcoming initiatives planned: Days of Service tentatively planned for October 11th and April 4th. These events will provide students, faculty, staff, and community members a chance to engage in community service projects. Intramural sports and recreational activities have also been introduced to increase healthy opportunities and camaraderie.
- Mr. Taylor thanked Student Services staff for all their dedication and hard work

5. Faculty Senate Report

Chris Ward provided the following update from Faculty Senate:

- Faculty returned last Monday and attended Faculty Convocation Tuesday and Wednesday.
- Faculty Handbook will be presented to Faculty Senate during the first governance day of the academic year.
- Mr. Ward informed the Board that this will be his last meeting as Senate Chair due to his two terms expiring.

6. HLC Institutional Update

President Alderman asked Regina Bias, Director of Accreditation and Assessment to present the HLC Update on Mr. Bill Alderman's behalf.

- Southern is on the Standard Pathway. Southern will have another visit in 2026. Under the Standard Pathways visits occur every four years while the Open Pathway is every ten years.
- Mr. Bill Alderman, Accreditation Liaison Officer is currently working on the upcoming visit. Mr. Alderman is forming the four criteria teams and working on the cross walk. This crosswalk will show how the old criteria meet the new criteria. Ms. Bias explained briefly what the changes from five criterion to four were.
- Mr. Alderman has been working on files that will part of Evolve 25.
- Ms. Bias has recently been named as peer reviewer for the Higher Learning Commission. Her training will begin in September and October. Ms. Bias is also a

peer reviewer for ACEN (Accreditation Commission for Education in Nursing) for three years.

- The report will be a mission reflective approach. The mission will be woven through all four criteria.
- The Assessment Academy will graduate in October. This has been a four-year process. The team will be going to Chicago to graduate where they will be presenting as well. Ms. Bias shared the Assessment Board that will be presented. When the academy started the goal was to develop an assessment plan. A useable assessment plan was developed. The visitors were impressed with this plan and will adopt parts of the plan at their institutions.
- President Alderman charged the Assessment Academy to submit a proposal for the annual HLC conference. Two proposals, and a possible third, will be submitted by September 13th.

7. Finance Report

Ms. Velva Pennington provided the following Finance report to the Board:

- A new fiscal year has started, and work is in progress on last year's audit and financial statements. An accurate gain/loss number will not be available until financial statements are complete.
- First Financial Aid disbursement is scheduled for September 9th. Recording of financial aid revenue will begin later that month.
- Two loan disbursements are scheduled: one in late September and one in mid-October. Aid and refunds will be disbursed every two weeks until November 4th.
- To closely monitor budgets, twenty-five percent of budgets have been released. The remaining seventy-five percent will be released based on incoming revenue.
- The college currently has one hundred and sixty-six days of operational cash on hand and it costs \$76,784.59 a day to operate.
- \$5,020,691 has been collected in tuition and fees revenue for the year, which represents a little over one hundred percent of the 2024 tuition and fees budget.
- Interest income is at two hundred and twenty-two percent of the budgeted amount due to high interest rates.

8. President's Report

President Alderman presented her report to the Board:

- Received letter from HLC citing that Southern has no areas of concern, no actions, and no progress reports. This is a first for Southern. All Allied Health and Nursing programs are accredited. EMS (Emergency Management Services) has an upcoming state accreditation visit, and Mike Smith is well prepared.
- Classes began yesterday, so an enrollment report isn't available yet. As of the end of the summer semester, Southern has five semesters of increased enrollment.
- ECA students (Early College Academy) will begin next Monday. We are expecting a thirteen to seventeen percent increase in those numbers.
- Introduced Melinda Saunders as the new Dean for Non-Traditional Programs and Workforce. We are very happy to welcome her back.
- Southern's production of Wizard of Oz ran for two weekends. After all expenses were paid Southern netted approximately \$35,000.00. President Alderman thanked Bill France for his vision and foresight. The money raised will go towards upgrades to the Savas Kostas Performing Arts Theater.
- All employees received a \$2,200.00 across the board raise on July 1.

- President Alderman reviewed a letter she received from Mr. Matthew Riggs, Superintendent of Boone County Schools asking Southern to vacate the Boone campus by the end of the 2024-2025. Will meet with the Board of Education next Tuesday to discuss. President Alderman expressed her disappointment in having to leave that campus after so many years. She will keep the Board informed as this process moves forward. President Alderman reiterated that we will not be leaving Boone County just as we will not be leaving Wyoming County. We will be looking for space. Mr. David Grehsam has been in contact with the President regarding spaces that may be available.
- Working with the Visionary Committee on the Williamson Campus regarding a new program that we would like to have in place by Spring or Summer.
- We hosted WV Northern's President, Daniel Mosser, as well as two nursing instructors on June 26th. They were very impressed with our facilities and nursing labs.
- President Alderman is working with President Gordon Gee from West Virginia University, as well as Major General Jim Hoyer, Chris Hamilton and others regarding a new mining engineering 2 plus 2 program here at Southern. President Alderman thank Chair Baldwin for providing her with the contact information. President Gee will be coming in a couple of months to meet with us. Very excited to have them on campus.
- Marshall University President Brad Smith, University of Charleston President Marty Roth will be on campus to soon to sign new affiliation agreements. President Alderman was pleased to announce that Southern has increased our number of affiliation agreements across the state.
- Met with Rufner Woody from Devils Backbone to discuss possible opportunities and toured their resort.
- New Lineman Program began July 8th and it was full.
- In process of finalizing our Strategic Plan. Hopeful to present it to the Board in October or December.
- Hosted the West Virginia Department of Arts, Culture, and History Arts Caravan on August 9th for a grant writing workshop.
- Southern has received the \$800,000.00 Federal Earmark for the Early College Academy.
- \$1,200,000.00 Federal earmark money for the Library and Commons are renovation is forthcoming. Once the G5 account is finalized that money can be sent to Southern.
- Second Annual Sgt. Cory Maynard softball tournament was held on August 10th. Approximately \$15,000.00 was raised and we have almost met the full funding for that scholarship.
- Faculty Convocation was held on August 13th and 14th.
- Working with ZMM architects regarding the HVAC units on the Logan campus and the roof on the main campus of the Williamson Campus.
- Since the last Board meeting Southern's Foundation has received over \$60,000.00 in cash donations. The Foundation has also received an award notification for a \$300,000.00 grant that will be received next year. This money will be used to replace seating in the Savas Kostas Performing Arts Theater.
- Our segments on the PBS show Viewpoint are being shown now and will be shown throughout the year. The commercials are being shown on various networks as well.
- Southern has received a \$2,100,000.00 SREB (Southern Regional Educational Board) grant. We are working in conjunction with Marshall University. This grant will work with middle and high school students in our district looking for alignment between Southern and Marshall.

9. Discussion Items

9.1 Wyoming Campus Update

Southern has received approval on the deed from the Governor's real estate ¹¹⁵ division today. The request now moves on to the Board of Public Works to get placed on that agenda for approval. Once that is complete, we will send it to the Attorney General's office to sign off on the deed. That will complete the process. Wyoming County 911 will be moving in. They have agreed to allow us to remain the building for eighteen months while we search for another location.

9.2 Mingo County Schools Use of Williamson Campus Update

President Alderman has been working with Dr. Johnny Branch, Mingo County Superintendent regarding use of some of the unused floors of the Williamson Campus for programing that he is needing space for. President Alderman will keep the Board updated as that moves forward.

10. Action Items

10.1 Approval of June 18, 2024 Board Meeting Minutes

MOTION: Josh Stowers moved to approve the June 18, 2024, meeting minutes.

ACTION: Shawn Cline-Riggins seconded the motion. The motion was carried unanimously, and Chair Baldwin declared the motion adopted

10.2 Request for Final Approval of Policy after an Additional 30-Day Comment Period

10.2.1 SCP-5XXX, PCI Compliance and Merchant Services

MOTION: George Nisbet moved the adoption of the following resolution:

RESOLVED, That the Southern West Virginia Community and Technical College Board of Governors grant final approval of SCP-5XXX, *Payment Card Industry Data Security Standards Compliance and Merchant Services*.

ACTION: Chris Ward seconded the motion. The motion was carried unanimously, and Chair Baldwin declared the motion adopted.

10.3 Request for Final Approval Following 30-day Comment Period

10.3.1 SCP-1230, Firearms, Weapons, and Explosives Policy

MOTION: Chris Ward moved the adoption of the following resolution:

RESOLVED, That the Southern West Virginia Community and Technical College Board of Governors grant final approval of SCP-1230, *Firearms, Weapons, and Explosives Policy*.

ACTION: Chris Gray seconded the motion. The motion was carried unanimously, and Chair Baldwin declared the motion adopted.

11. Informational Items

11.1 Organizational Chart

Ms. Debbie Dingess provided the current Organizational Chart to the Board which was attached to the agenda packet.

11.2 Succession Plan

President Alderman presented the Succession Plan to the Board for the President's Office as well as for Cabinet. The Succession Plan was attached to the agenda packet.

11.3 The next regular Board of Governors meeting will be held on October 15, 2024 at 6:00 p.m.

12. Possible Executive Session under Authority of WV Code §6-9 Regarding Personnel

12.1 Personnel Matters

Chair Baldwin invited a motion for the Board to enter Executive Session. Chris Ward moved that the Board of Governors enter an Executive Session pursuant to West Virginia Code §6-9A to Discuss Personnel Matters. Shawn Cline Riggins seconded the motion that carried unanimously. Chair Baldwin declared the motion adopted and the Board then met in an Executive Session at 7:15 p.m. Following deliberations, Shawn Cline Riggins moved that the Board rise from Executive Session and reconvene in open session. Chris Gray seconded the motion which was carried unanimously. The Board took no votes nor made any decisions during the Executive Session.

12.2 Results of Annual Evaluation of President

MOTION: Chris Ward moved to approve the results of the Annual Evaluation of the President as presented.

ACTION: Chris Gray seconded the motion. The motion was carried unanimously, and Chair Baldwin declared the motion adopted

12.3 Results of Annual Board of Governors Self Evaluation

MOTION: Shawn Cline Riggins moved to approve the results of the Annual Board of Governors Self Evaluation as presented.

ACTION: Chris Gray seconded the motion. The motion was carried unanimously, and Chair Baldwin declared the motion adopted

12.4 Five-Year Evaluation of President Alderman

Chair Baldwin appointed Shawn Cline-Riggins and David Lemmon to lead the evaluation process. The draft version of the evaluation should be presented to the Board in February and finalized by the June meeting.

13. Adjournment

There being no further business, Chair Baldwin declared the meeting adjourned.

Robert Baldwin, Chair

Jennifer Dove
Executive Assistant to the President
and Board of Governors



**Southern West Virginia Community and Technical College
Board of Governors
Meeting of October 15, 2024
100 College Drive, Logan, WV
Logan Campus, Building C, Room 428
Via Zoom**

<https://zoom.us/j/98756998061?pwd=vXhF2JCqsEM8HIb7NA6pi500asYBSw.1>

Meeting ID: 987 5699 8061

Dial-in: 1-646-876-9923

6:00 p.m.

MINUTES

Board Members Present: Bud Baldwin, Chair; Shawn Cline-Riggins, Vice-Chair, George Nisbet, Secretary, Sam Stewart, Chris Gray, Chris Ward, Sydney Brown, David Gresham, David Lemmon, Jarrod Fletcher, and Kristi Perkins

Board Members Absent: Josh Stowers

Also Attending: President, Dr. Pamela Alderman, Velva Pennington, Chief Finance Officer, Joe Linville, Chief Facilities Management Officer, Debbie Dingess, Chief Human Resources Officer, Tom Cook, Chief Information Officer, Darrell Taylor, Chief Student Services Officer, David Lord, Director of Safety and Campus Operations, Kim Maynard,

Guests: Ruffner Woody, Chris Canterbury and Chris Varney

1. **Call to Order**

Board of Governors Chair, Mr. Robert Baldwin, declared a quorum present and convened the meeting at 6:00 p.m.

2. **Call for Public Comments to the Board of Governors**

During the Public Comment period, concern was raised that Board members were “getting into the weeds” as previously noted in the 2018 and 2020 Higher Learning Commission report. Those commenting voiced their concern that this could be an issue for the college in the future. Also, comments were received by those thanking the Board for their support of the upcoming Hospitality and Tourism program that will be on the Williamson Campus. No further speakers came forward.

3. **Emergency Preparedness Report**

David Lord, Director of Safety and Campus Operations presented the Emergency Preparedness report to the Board. The complete report is attached to the agenda packet. Mr. Lord presented the following highlights to the Board:

- Annual Campus Safety Survey and Crime Report. This report is filed with the Department of Education annually. Clarified that non campus buildings are the schools who have ECA (Early College Academy) courses.
- Governance Day presentation on September sixth covered all topics required by BRIM.
- Reviewed the trainings performed over the past year.
- Mr. Lord also attached a copy of the monthly Safety Newsletter which is sent out to all employees.

4. Classified Staff Report

Ms. Kimbely Maynard, Chair of Classified Staff presented the following update from Classified Staff:

- Classified Staff met with President Alderman on October 8th.
- The Administration is invited to come to speak to Classified Staff to inform them of what is currently going on in their respective areas.
- Teri Wells, Registrar, spoke to Classified Staff in August regarding “actor students” and the issues that arise from them.
- Tom Cook, Chief Information Officer spoke to Classified Staff in September regarding security issues. Mr. Cook also asked for them to activate their Southern app. The app is a good way to receive information about any emergencies on campus.
- Southern Samaritans is a subcommittee of Classified Staff that will help provide assistance to staff who may be going through a tough time, such a family illness, fires, floods, etc. Samaritans can do that with funds that are raised. The upcoming fundraiser will be selling chances to movie baskets.
- Classified Staff Constitution has been submitted to the Policy and Procedures committee for approval for advancement through the governance structure.

5. Faculty Senate Report

Mr. Matt Mayo, Faculty Senate Chair presented the following update to the Board:

- Mr. Mayo introduced himself as the new Chair of Faculty Senate.
- Senate is currently accepting input from Faculty on the Faculty Handbook. The Faculty Handbook will be submitted to the Policy and Procedures committee for their review and approval to advance on through the governance structure.
- Faculty is currently working on policy reviews.

6. HLC Institutional Response Update

Mr. Bill Alderman, Business Professor/Accreditation Liaison Officer and Special Projects provided the following HLC update to the Board:

- Current criteria is in effect until August 2025 and the revised criteria will take effect September 2025.

- There are now four criteria teams that will begin to meet possibly next month. Will continue writing branching off the interim report.
- Summary of Adopted Changes is required by policy to comprehensively review criteria for accreditation.
- Mission reflected approach. HLC has adopted revisions at a new institutional mission section at the beginning of the criteria for the accreditation policy. Institution must demonstrate how it meets those criteria through this mission reflective lens. The relationship between the mission and criteria is threaded throughout that criteria with mentions of the mission in each of the 4 criteria. This is more streamlined and provides clarity.
- HLC consolidated criteria on teaching and learning.
- Upcoming plans and proposals are forthcoming. Mr. Alderman has submitted a proposal to be a peer reviewer for HLC. Regia Bias has already been selected as a peer reviewer. A presentation proposal has been submitted based on our last HLC report at the Annual HLC conference in April.
- Plans for the Assessment Academy's future, that is currently being reviewed.
- HLC has proposed dates for the 2026-2027 mid-cycle review. October 2026 was the first selection with November 2026 as the second option. For Spring, April 12-13th 2027 was the first choice with April 5-6th as the second option.
- Mid-cycle review is our next year of reaffirmation of accreditation that will go towards our 2032-2033 campaign. This is impressive to have a mid-cycle review which is standard for our standard pathway.
- Mr. Alderman reviewed the timeline that was provided in the agenda packet.
- Mr. Alderman explained how the criterion has changed.
- Mr. Alderman also provided an updated list of professional developments attended by himself and Regina Bias.
- Assessment Academy will defend their final project tomorrow and Monday morning in Chicago. Nathan Freeman, Larry D'Angelo and Regina Bias. Mr. Alderman highlighted some sections of the project for the Board.

7. Finance Report

Ms. Vela Pennington, Chief Finance Officer provided the following Finance update to the Board.

- First Quarter of the fiscal year has ended. Financial statements were due on October 1st and that deadline was met. This will be presented at the December meeting.
- The first round of Pell refunds was issued to students on September 19th in the amount of \$1,388,197.99.
- On target with overall spending. Spending on average 26% in all areas.
- It currently costs the college \$19,476.00 a day to operate.
- We currently have 192 days of operational cash on hand.

8. President's Report

President Alderman provided the following highlights from her report that was attached the agenda packet:

- Today is census day. Southern is up almost 2% in headcount and full-time equivalency. Everyone at Southern has done a great job to make this happen. This is the sixth straight semester that Southern has seen an increase.

- The first Governance Day of Academic Year was held on September 6th. 121
- Southern was selected by Modern Think as a great College to Work For in Shared Governance and Faculty Experience. Southern has been awarded this recognition three times since 2021.
- Southern's Allied Health and Nursing faculty, staff and students and student services representatives attended Pikeville Medical Center's Bridge Day. Approximately 100 individuals from Southern participated in the event. This was a recruiting event when we not only recruited for the Allied Health and Nursing programs but also for our academic and workforce programs as well.
- Boone and Logan Campuses participated in Save a Life Day hosted by the West Virginia Collegiate Recovery Network.
- We have participated in several community events including the Apple Butter Festival in Chapmanville and Heat in the Hills at Lincoln County.
- Still in the process of looking for a site for the Boone Campus.
- Papers finalizing the sale of the Wyoming Campus to the Wyoming County 911 Center will be tomorrow at 10 a.m. on the Wyoming Campus.
- The Strategic Plan is nearing completion. The Board will receive the Strategic Plan to approve at the December BOG meeting.
- President Alderman asked Mr. Stacy Dingess to update the Board on recent donations. The Foundation has received approximately \$170,000 in the last four weeks. Mr. Stacy reported the individual donations as well as the truckload of food from Sysco that replenished food to the food pantries on each of our campuses.
- The new Hospitality and Tourism program is moving through the governance system and should be to the Board for approval at the December meeting.
- Received \$800, 000 earmark for the Early College Academy.
- Received \$1,250,000 earmark and \$375,000 from the Governor's Contingency Funds for Logan Campus Library updates.
- Applied for a Perkins Grant to support the Junior Nurse Academy for Summer 2025 and Summer 2026 on the Logan Campus.
- Still working to finalize the SREB grant.
- West Virginia Higher Education Policy Commission and West Virginia Community and Technical College System have announced that Southern will receive a \$5,000 First Generation Student Success Grant. This Grant aims to recruit, retain, and foster the success of first-generation college students.
- Governor and Legislature has approved a third round of nursing expansion money. Southern anticipates receiving some of that money, since all the schools in West Virginia received it last time.
- President Alderman provided the Board a list of upcoming events, graduations, and holiday dates and times.

9. Action Items

9.1 Approval of August 20, 2024, Board Meeting Minutes.

Minutes were not available at this time and were tabled to the December 17, 2024, Board meeting.

10. Informational Items

10.1 Organizational Chart

Ms. Debbie Dingess provided the current Organizational Chart to the Board which was attached to the agenda packet.

10.2 Presidents Evaluation

Ms. Debbie Dingess informed the Board that according to West Virginia Community and Technical College Council, Legislative Rule Series 5 and also in West Virginia Code regarding evaluation of community college presidents, the Governing Board for Community Colleges will conduct a formal and a structured written performance evaluation of the President at the end of their initial contract period. Then every third year thereafter not five years. As such, five-year evaluations are reserved for four year institutions that fall under the West Virginia Higher Education Policy Commission. Southern's policy SCP-8600.A states that the Board will conduct annual evaluation of the President in a form decided upon by the Board. To stay in compliance with SCP-8600, President Alderman would receive an informal written every year with a method that you determine, such as questionnaires to the Board. Since the President received her comprehensive formal evaluation in 2023, and to be in compliance with the WV CTCS rules in WV State Code, her next formal comprehensive evaluation is not due until the year 2026.

10.3 The next regular Board of Governors meeting will be held on December 17, 2024 at 6:00 p.m.

11. Possible Executive Session under Authority of WV Code §6-9 Regarding Personnel

11.1 Personnel Matters

Chair Baldwin invited a motion for the Board to enter Executive Session. David Lemmon moved that the Board of Governors enter an Executive Session pursuant to West Virginia Code §6-9A to Discuss Personnel Matters. Jarrod Fletcher seconded the motion that carried unanimously. Chair Baldwin declared the motion adopted and the Board then met in an Executive Session at 7:55 p.m.

12 Adjournment

There being no further business, Chair Baldwin declared the meeting adjourned.

Robert Baldwin, Chair

Jennifer Dove
Executive Assistant to the President
and Board of Governors

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
MEETING OF DECEMBER 17, 2024**

ITEM: SAM-2024.1, *Faculty Handbook*

RECOMMENDED RESOLUTION: *RESOLVED*, That the Southern West Virginia Community and Technical College Board of Governors grant approval for distribution of SAM-2024.1, *Faculty Handbook*, to Southern's constituents and the Chancellor for Community and Technical College Education for the required 30-day public comment period.

STAFF MEMBER: Debbie C. Dingess

BACKGROUND:

SAM-2024.1, *Faculty Handbook*, was revised and reviewed by the Faculty Senate and Faculty Assembly over the last couple of years. After the Handbook was ratified by Faculty, it was reviewed by the Policies and Procedures Committee at its meeting on November 8, 2024, with the recommendation to forward the Handbook to the President's Cabinet. At its meeting on December 3, 2024, the President's Cabinet granted approval for the advancement of SAM-2024.1, *Faculty Handbook*, to the Southern West Virginia Community and Technical College Board of Governors.

Therefore, the staff recommends that the Board of Governors of Southern West Virginia Community and Technical College grant approval of SAM-2024.1, *Faculty Handbook*, for advancement to Southern's constituents and the Chancellor for Community and Technical College Education for the required 30-day public comment period.



Faculty Handbook

November 2024
SAM-2024.1

Southern West Virginia Community and Technical College is an Equal Opportunity/Affirmative Action Institution and does not discriminate based on race, sex, gender identity, pregnancy, sexual orientation, age, disability, veteran status, religion, color, or age in admission, employment, or educational programs and activities; nor does it discriminate based on genetic information in employment or employee health benefits. Faculty, staff, students, and applicants are protected from retaliation for making complaints or assisting in investigations of discrimination. This nondiscrimination policy also applies to all education programs, to admission, to employment, and to other related activities covered under Title IX, which prohibits sex discrimination in higher education. Southern will take steps to ensure that a lack of English language skills will not be a barrier to admission and participation in the college's CTC offerings. Auxiliary aids and services are available upon request to individuals with disabilities. Southern West Virginia Community and Technical College also neither affiliates with nor grants recognition to any individual, group, or organization having policies that discriminate on the basis of race, ethnicity, sex, color, creed, gender, religion, age, sexual orientation or gender orientation or expression, physical or mental disability, marital or family status, pregnancy, genetic information, veteran status, service in the uniformed services, ancestry, or national origin. Inquiries regarding compliance with any state or federal nondiscrimination law may be addressed to **Affirmative Action Officer**, Ms. Debbie C. Dingess, Chief Human Resources Officer, Southern West Virginia Community and Technical College, 100 College Drive, Logan, WV 25601, 304-896-7408; **Title IX Coordinator**, Mr. Darrell Taylor, Chief Student Services Coordinator, Southern West Virginia Community and Technical College, 100 College Drive, Logan, WV 25601, 304-896-7432; or **Section 504 Coordinator**, Ms. Dianna Toler, Director of Student Success, Southern West Virginia Community and Technical College, 100 College Drive, Logan, WV 25601, 304-896-7315. TTY 304-792-7054.

PREFACE

Established traditions in the academic world dictate that faculties take an active part in the governance of their colleges. The faculty at Southern ~~do not fully recognize~~ fully recognizes the legal authority for the guidance and reputation of the College which is placed by the West Virginia Legislature in the Board of Governors and the President of the College. However, the faculty also perceives a responsibility on its part to manifest the rights of academic freedom in providing to the administration its views and advice on matters relating to the academic program in general and to faculty specifically.

This Faculty Handbook provides an authoritative informational reference to policies and procedures, privileges, obligations, and responsibilities that affect faculty members. This handbook applies to all full-time and part-time faculty members, ~~full-time and part-time~~, of Southern.

This handbook has been prepared for your information and understanding of the policies, philosophies, and practices of Southern. The Rules of the West Virginia Higher Education Policy Commission, the West Virginia Council for Community and Technical College Education, and the policies contained in the Southern Policies (SCP's) Manual form the base documents for the College's operation. Information in this handbook is taken from and/or supports these directives.

Because such policies and procedures are subject to change, with or without prior notice, the information provided in this handbook is not intended to create a contract of employment nor should it be construed as terms and conditions of a contract of employment with Southern.

Acceptance of a faculty appointment at Southern necessarily includes acceptance of College policy and procedures, and of arrangements other emendation. The Faculty Handbook is, of course, one authoritative source among several other sources. Faculty will wish to consult other sources, such as the College catalog, policies, and procedures found on the Southern website. The Handbook is not intended to be exhaustive, as College employee policies applicable to faculty are set forth in the Southern Employee Handbook.

This Handbook supersedes all earlier editions. The official copy shall be maintained by the Office of the President, Office of Academic Affairs, and the Office of Human Resources ~~Reeources~~, with copies made available to all faculty ~~electronical~~ electronically via the College's website.

MISSION STATEMENT

Southern West Virginia Community and Technical College provides accessible, affordable, quality education and training that promote success for those we serve.

VISION STATEMENT

Southern aspires to establish itself as a model of leadership, academic excellence, collaboration, and occupational training, equipping its students with the tools necessary to compete and prosper in the regional and global economies of the twenty-first century.

CORE VALUES

We will accomplish our mission by

- Achieving excellence in education and service.
- Exhibiting integrity in all that we do.
- Collaborating and communicating actively with others.
- Being committed in word and deed.
- Imparting passion and compassion to our every task.
- Leading by encouragement and support of lifelong learning.
- Embracing change through bold actions.
- Being creative and innovative at all levels.
- Initiating opportunities for the community.
- Celebrating success.

INSTITUTIONAL COMMITMENTS

As a comprehensive community and technical college, Southern is committed to providing:

- Developmental and pre-college level education for those who lack the necessary academic background for direct entry into college-level courses.
- Programs of study leading to the associate in arts and the associate in science degrees which can be effectively transferred and applied toward the baccalaureate degree.
- Programs of study in career and technical fields leading to a skill-set certification, certificate degree and/or the associate in applied science degree for entry into the workforce.
- Workforce development, continuing education and training programs that support the needs of employees and employers and serve as a mechanism for economic development.
- Support services that assist students in achieving their education and training goals.
- Community interest programs and activities that promote personal growth and cultural enrichment.

SECTION I – AUTHORITY OF HANDBOOK AND PROCEDURES FOR CHANGES

1. Authority of this Handbook

1.1. Authority Derived from the Board of Governors

The Faculty Handbook of Southern derives ~~it~~its authority from the Board of Governors of the College, and will be in effect continuously from the date authorized by the Chair of the Board of Governors (or the designated representative).

1.1.1. Copies of Handbook

An official copy of the current Faculty Handbook is on file in the Office of the President, Office of Academic Affairs, and the Office of Human Resources. Reference copies are available on the College website, and each faculty member receives a link to the online version at the time of employment and each time it undergoes ~~extensive~~ revisions.

1.2. Changes to the Handbook

1.2.1. Date Approved Items Are Binding

Additions and amendments to the Faculty Handbook are binding on all affected parties as of the date authorized by the Chair of the Board of Governors or a designated representative.

1.2.2. Changes Must Be Approved by the Board of Governors

Since Control of the College is vested in the Board of Governors, any changes to this Faculty Handbook must be approved by the Board of Governors.

1.2.3. Handbook Changes

In order to adjust to the business needs of the organization, Southern reserves the right to suspend, revise, or revoke any section of this handbook, with the exception of *Section II - Faculty Constitution*, at any time, with or without notice.

1.2.4. Conflict with State and Federal Laws

To the extent that any section of this handbook may conflict with federal, state, or local laws, Southern will abide by the applicable federal, state, or local law.

1.2.5. Procedures

- 1.2.5.1. Amendments or changes in the Faculty Handbook may be approved at an official Faculty Senate meeting by two-thirds majority of the Faculty Senate present and voting.
- 1.2.5.2. Following approval by the Faculty Senate, any changes or amendments shall be submitted to the Faculty Assembly for the purpose of voting upon the amendment or change.
- 1.2.5.3. Any amendment/change, with the exception of *Section I, 1.2.5.5*, proposed by the Senate shall be distributed to every member of the Faculty Assembly at least one month before a meeting of the Faculty Assembly for the purpose of voting upon the amendment or change.
- 1.2.5.4. Opportunity for discussion or debate at a regularly-regular or special meeting of the Faculty Assembly shall be provided for every amendment/change proposed by the Senate, with the exception of *Section I, 1.2.5.5*
- 1.2.5.5. In the event changes occur in titles of persons or committees, the Faculty Senate may amend the Faculty Handbook without full Faculty Assembly voting/approval.

1.2.6. Ratification of Amendments/Changes

Within one week following the meeting of the Faculty Assembly, ballots shall then be prepared and distributed electronically to all members of the Faculty Assembly. Voters shall return their electronic ballots to the Faculty Senate by the marked date. Ratification of the proposed amendment shall require a three-fourths majority of the responding to the vote.

SECTION II – FACULTY CONSTITUTION

1. Faculty Assembly

1.1. Composition

Members of the Faculty Assembly are those professors, associate professors, assistant professors, instructors, and lecturers holding appointments with full-time faculty contracts with Southern.

1.2. Function

- 1.2.1. The members of the Southern Faculty Assembly shall elect senators to represent the College as outlined in *Section II, 2.2*.
- 1.2.2. The Faculty Assembly has the right and responsibility to express its opinion on policies and administration of the College.
- 1.2.3. Members of the Faculty Assembly may review and/or challenge any action of the Senate. Members may submit a challenge in writing and present it orally directly to the Senate. If no action is taken by the Senate within 60 calendar days to meet the challenge, the members of the Faculty Assembly may, through a petition signed by fifteen of its members, present the challenge to the Faculty Assembly through the Senate's Vice Chair. The issue will be put to a ballot vote, and a simple majority of the returned ballots will decide the issue.

1.3. Meetings

- 1.3.1. The Faculty Assembly shall hold at least two regular meetings during the academic year. The first required meeting shall be during the week prior to the beginning of the Fall semester. The second required meeting shall be in the month of April. All scheduled classes, laboratories, and other college meetings involving faculty shall be dismissed during the meeting of the Faculty Assembly.
- 1.3.2. Those present at the Faculty Assembly shall constitute a quorum.
- 1.3.3. ~~Special~~ A special meeting of the Faculty Assembly may be called by the ~~Southern College's~~ President, the Faculty Senate chairperson, or the Faculty Senate Vice Chair on petition of fifteen members of the Faculty Assembly.

1.4. Presiding Officer

The Faculty Senate chairperson shall be the presiding officer at the Faculty Assembly meetings. In his/her absence, the Senate vice chairperson shall be the presiding officer. In the event both are absent, the Faculty Assembly shall elect a presiding officer.

1.5. Notice of Meetings

Except in the case of an emergency, the Faculty Senate Vice Chair shall notify by email each member of the Faculty Assembly at least two weeks in advance of the date of the regular or special meeting. Such notification shall include a copy of the proposed agenda.

2. **Faculty Senate**

2.1. Authority

The Faculty Senate shall be the representative body elected by the Faculty Assembly and shall advise and make recommendations to the President on all matters pertaining to the Senate's function.

2.2. Composition

Membership ~~on~~in the Faculty Senate is limited to persons who hold full-time faculty contracts. The Faculty Senate shall include those representatives elected by the Faculty Assembly at its April meetings on the following distribution basis:

Campus Representatives

- 1 Senator from the Boone/Lincoln Campus
- 1 Senator from the Logan Campus
- 1 Senator from the Williamson Campus

Departmental Representatives

- 1 Senator from Allied Health
- 1 Senator from Nursing
- 1 Senator from Arts & Humanities
- 1 Senator from Math & Sciences
- 1 Senator from Professional & Technical

The representative elected to represent the Faculty Assembly on the Advisory Council of Faculty (ACF) to the State College System and the Faculty Assembly representative on the Board of Governors shall be members of the Faculty Senate.

2.3. Elections

Elections for senators shall be held during the month of April. ~~In of every~~ odd-numbered years. The Faculty Assembly shall nominate and elect the ACF representative and the Faculty representative to the Board of Governors. In ~~even-numbered~~even-numbered years, the Faculty Assembly shall divide into groups according to Campus assignment and elect Senators to represent respective Campuses as outlined in *Section II, 2.2*. In addition, each Departmental group will elect a representative at their Division meeting as outlined in *Section II, 2.2*. All respective Senators and representatives are elected to two-year terms.

2.4. Vacancies

Vacancies on the Faculty Senate shall be filled through appointment by the Faculty Senate chairperson with approval of the Senate.

2.5. Meetings

- 2.5.1. The Faculty Senate shall meet a minimum of four (4) times during the academic year on Governance Days. Sufficient time for conducting the affairs of the Senate shall be provided.
- 2.5.2. A quorum at any regular or special meetings of the Faculty Senate shall be ~~one-half~~one-half of the elected Senators plus one.
- 2.5.3. Each senator shall attend the Faculty Senate meeting, and roll shall be taken and recorded in the official minutes of each meeting.
- 2.5.4. Written notification of meetings and an agenda shall be sent to each member of the Senate for receipt at least two calendar days before a meeting, except in emergency situations.
- 2.5.5. Any member of the Faculty Assembly, administration, or the general public may attend Senate meetings. This person's attendance will be recognized and recorded in the minutes.
- 2.5.6. There will be no closed meetings or meetings held in private residences.

2.6. Function

- 2.6.1. The Faculty Senate shall exercise its legislative power for the faculty subject to the limitations of Section II, 2. It shall recommend general policies to the Southern President, the Board of Governors, and the West Virginia Community and Technical College Council relative to, but not limited to, the following:
 - 2.6.1.1. The standards for admissions, selection, and retention of students.
 - 2.6.1.2. Requirements for granting of degrees.
 - 2.6.1.3. Curricula requirements for general education.
 - 2.6.1.4. Matters of concern to the students and/or faculty members as provided for in established policies or newly developed policies.
 - 2.6.1.5. Addition and deletion of all courses and/or programs.
 - 2.6.1.6. The academic calendar and scheduling of classes.
 - 2.6.1.7. Equipment and physical facilities.

- 2.6.1.8. The organizational structure of the College with reference to academic matters.
- 2.6.1.9. Issues concerning faculty members such as standards of appointment and conduct, academic freedom, tenure and /or promotion, salary, nature and conditions of their work, and all matters of faculty welfare.
- 2.6.1.10. Candidates for honorary degrees and other certificates.
- 2.6.1.11. Rules and regulations implementing any educational policy and/or program.
- 2.6.1.12. The Faculty Senate shall assume the responsibility (in cooperation with the Chief Academic Officer) for the periodic review and revisions of those sections of the Faculty Handbook that relate to academic/faculty issues. The Faculty Handbook shall include this constitution and state the established policies of Southern in all matters relating to the faculty. Such revisions will be submitted to the Southern President and the Board of Governors for approval.

2.7. Contact System

Members of the Faculty Senate shall keep faculty apprised of relevant Faculty Senate concerns. Communication channels shall remain open on all issues and ~~action~~ actions of the Faculty Senate. Individual faculty members have the responsibility to see that communication is flowing in both directions.

3. Committees

3.1. Creation and Classification

The Faculty Senate shall have the power to establish such committees as may be needed for the performance of its functions. Senate committees may be one of three kinds: (1) constitutional committees, established by the Constitution; (2) standing committees; and/or (3) special ad hoc committees, created by action of the Senate.

3.2. Standing Committees

The Faculty Senate shall establish by resolution any standing committee which it deems necessary to carry out the functions of the Faculty Senate. Standing committees continue until abolished by the Faculty Senate.

3.3. Special or Ad Hoc Committees

The Faculty Senate shall establish by resolution any ~~AD~~ ad-hoc committee which it deems se necessary to carry out the functions of the Faculty Senate. A special committee expires at the end of one year, unless renewed by the Faculty Senate. Any committee not specifically designated as a standing committee shall be a special committee.

3.4. Institutionally Established ~~College-Wide~~College-Wide Committees

- 3.4.1. The Faculty Senate has the responsibility to select representatives from the Faculty Assembly to those institutionally established committees with faculty representatives; if they are not elected by Divisions.
- 3.4.2. The Senate chairperson, or his/her designee, shall represent the faculty on the following institutionally established committees: Financial Exigency.

4. Faculty Senate and Their Elections

4.1. Elections of Officers

The election of officers will be conducted at the Senate's first Fall meeting. Only elected Senators may vote for or hold an office ~~on~~in the Senate. The ACF and the Board of Governors representatives can hold another office ~~on~~in the Senate.

4.2. Faculty Senate Officers

The elected officers of the Faculty Senate shall include the following: chairperson and vice-chairperson. Officers will be elected from the Faculty Senate membership.

4.3. Senate Chairperson

The chairperson of the Faculty Senate shall preside at the Faculty Assembly; and the Senate. The chairperson will serve as chief spokesperson for the Senate and serve in such liaison capacities as may be recommended by ~~Southern~~the College's President. The chairperson shall be granted one class release time (a 3- or 4-hour class) each semester for conducting Faculty Senate business, attending meetings, etc.

4.4. Senate Vice-Chairperson

The vice-chairperson of the Faculty Senate shall, in the absence of the chairperson, preside at the Faculty Assembly and the Faculty Senate. The vice-chairperson will, upon the request of the chairperson, perform any such duties and assignments that will promulgate the function of any of these groups

4.5. Senate Recorder

The recorder of the Faculty Senate is appointed from the Southern Staff. The recorder shall perform their duties in accordance with the Governance Handbook.

SECTION III – EDUCATIONAL PHILOSOPHY

1. Accessibility

As an institution with an "open-door" admissions policy, Southern is accessible to all citizens and provides an environment dedicated to serving those who desire to learn. Southern provides equal educational opportunities for ~~for, and actively seeks,~~ and actively seeks prospective students regardless of personal, economic, or social conditions. Students are encouraged to develop fully their capabilities and are assisted in setting realistic educational goals for themselves.

2. Comprehensiveness

The college is comprehensive, as demonstrated by a wide variety of study and career options for students, including university transfer programs, career and technical programs, immediate job entry, developmental, and community service programs. The offerings at Southern are determined by analysis of community needs and selection on a priority basis to the fullest extent of its available resources.

3. Flexibility

Southern maintains maximum flexibility in the determination of its programs, phasing out those that become less relevant and initiating new ones that meet the changing needs of the community. Each student has the flexibility to move from one level of study to another and from one career to another. Southern seeks to maintain flexibility to accommodate individual differences in learning rates, aptitudes, and prior knowledge.

4. Quality

Southern is dedicated to providing quality education through excellence in personnel, programs, and facilities. Such quality will be a determining factor in the accountability of all college personnel, programs, and facilities and will be judged against established performance criteria. Southern seeks to engender in each student an understanding of learning as a life-long process.

5. Accountability

The campuses of Southern accept accountability for the quality and quantity of their output in the belief that every student deserves the opportunity to succeed. The College is accountable for creating an environment in which each student may, through the student's own endeavors, be successful. Student learning objectives and performance criteria are established for each course. Objectives and performance criteria are established for each of the College's programs and employees and for the College itself. The success of students, employees, programs, and the College are evaluated against these objectives.

6. Affordability

The College is committed to maintaining quality educational programs at a cost that is within the reach of the average person who wishes to pursue an education beyond the high school level. Over the years, Southern has been able to keep its ~~cost~~ costs lower than other public and private colleges.

7. **General Education Philosophy and Goals**

The faculty of Southern dedicate themselves to preparing Southern's graduates for the challenges that lie ahead. The following statement and goals describe Southern's commitment to providing each graduate with the skills and knowledge necessary for professional and personal success.

7.1 Purpose

The purpose of general education at Southern is to produce generally educated students who contribute to their communities and country. A generally educated student is a life-long learner with a common academic canon of knowledge, concepts, and attitudes.

7.2 Philosophy

Southern is committed to providing general education to help students develop the qualities and skills associated with college-educated adults. Southern's general education promotes the development of independent, critical, and conceptual thinking skills and those skills necessary for effective communication. Southern's general education provides students with an integrated view of knowledge and prepares them for their role as productive and responsible members of society.

7.3 Goals

Southern's general education goals can be found in [SCP-3637, General Education Philosophy and Goals](#).

SECTION IV – FACULTY ORGANIZATION AND PROCEDURES

1. Hiring Policies

1.1. Equal Opportunity Policy

It is the policy of Southern to provide equal opportunities to all prospective and current members of the student body, faculty, and staff on the basis of individual qualifications and merit without regard to race, sex, religion, age, or national origin.

This nondiscrimination policy also applies to all educational programs, ~~to~~ admission, employment, and other related activities covered under Title IX, which prohibits sex discrimination in higher education.

As required by Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, reasonable accommodations are provided for those students whose documented disability may affect their pursuit of a college education.

Southern also neither affiliates with nor grants recognition to any individual, group, or organization having policies that discriminate on the basis of race, sex, religion, age, or national origin.

[Southern's current Affirmative Action Plan and Equal Opportunity Statement may be located on Southern's website.](#)

Information on the implementation of these policies should be addressed to:

Debbie Dingess, Affirmative Action Officer
Southern West Virginia Community and Technical College
100 College Drive
Logan, West Virginia 25601
(304) 896-7408

1.2. Recruitment of Faculty

The process of faculty recruitment is carried out through the Office of Human Resources with the assistance of the Division in which the individual is to serve. The Search Committee is appointed by the Division Dean in consultation with Human Resources. The responsibility for verifying academic and professional credentials for faculty is carried out by the Office of Human Resources.

1.2.1. Faculty Credentials

Each full-time, part-time faculty, and dual credit faculty member will furnish the following at the time of application: application with resume/vita and official transcripts. These documents must be on file in the Human Resources Office by the first day of actual employment by the college. Any exceptions must have the approval of the Chief Academic Officer. Faculty are responsible ~~to~~ provide for providing Human Resources with updated credential documents as necessary. Refer to SCP-2171, Establishing Minimum Standards and Qualifications for Faculty and Instructional Specialists.

The Faculty/Instructional Staff Credentials Certification Form (SCP-2171.A), has been designed to ensure all required credentials are part of the faculty member's official personnel file. The Division Chairperson will provide a list of all courses the faculty member is qualified to teach and the degrees and/or special certifications ~~which-that~~ meet Higher Learning Commission credentialing requirements for teaching these courses. The Division Chairperson will furnish the completed form with all documentation to the Human Resources Office for the employee's official ~~personnel~~ transcript file.

2. **Responsibility and Privileges of Employment**

2.1. Privileges of Faculty Appointment

2.1.1. Outside Employment and Consulting

The faculty member shall render full-time service to the institution. Outside activities shall not be restricted unless such activities or employment interfere with the adequate performance of academic duties. The institution expects its faculty to give full professional effort to assignments of teaching and service. It is, therefore, considered inappropriate to engage in gainful employment outside the institution that is incompatible with the faculty member's contractual commitment to the institution. Moreover, it is considered inappropriate to transact personal business from one's institutional office when it interferes with institutional duties and responsibilities. SCP-2562, Other Employment and Certain Volunteer Activities, -provides guidance regarding faculty and professional employee outside employment activities, and SCP-2562.A, Other Employment and Certain Volunteer Activities Report, is the a-mechanism used for reporting the same.

2.1.2. Political Activity

State law prohibits a State Government employee from holding office as a member of the West Virginia State Legislature.

Political activities on campus are also prohibited, as is the use of Southern resources for political activity, except as authorized by county, state, and national entities for voting purposes only, i.e., election days.

There is no prohibition of faculty involvement in political activities after working hours or on personal time.

2.1.3. Academic Freedom

Academic freedom at Southern, a public institution of higher education, is necessary to enable the institution to perform its societal obligation. Faculty members and students must always remain free to inquire, study, and evaluate.

Through the exercise of academic freedom, members of the academic community freely study, discuss, investigate, teach, conduct research, and publish, depending upon their role at the institution. To all those members of the academic community who enjoy academic freedom, there are; ~~commensurate with such freedom~~, certain responsibilities commensurate with such freedom. All faculty members shall be entitled to full freedom in research and in the publication of the results of

such research, subject to the adequate performance of their other academic duties, which may include designated instruction, research, extension service, and other professional duties. Activity for pecuniary return that interferes with one's obligations to the institution should be based upon an understanding, reached before the work is performed, and with the ~~authorities~~-authority of the institution. Further, each faculty member is entitled to freedom in the classroom in discussing the subject taught. In addition, when faculty members speak or write as citizens outside the institution, they shall be free from institutional censorship or discipline.

The concept of academic freedom is accompanied by an equally important concept of academic responsibility. The faculty member at a public institution of higher education in West Virginia is a citizen, a member of a learned profession, and a representative of an educational institution. As such, a faculty member, together with all other members of the academic community, has the responsibility for protecting, defending, and promoting individual academic freedom for all members of the community. The faculty member has the responsibility of contributing to institutional and departmental missions in teaching, research, and service as defined by the institution. The faculty member is ~~responsible also~~ also responsible as a teacher for striving to speak with accuracy and with respect for the similar rights and responsibilities of others. In speaking only as an individual or for a limited group, the faculty member should not imply or claim to be a spokesperson for the institution in which he or she holds an appointment.

In addition to meeting the primary responsibilities of addressing institutional missions in teaching, research, and service as defined by the institution, all faculty have an obligation to foster the quality, viability, and necessity of their programs. The financial stability of a program and the recruitment of an adequate number of students depend in part on the faculty. The common goal of quality must be nurtured, and responsibility for it shared by all. Integrity, objectivity, and service to the purposes and missions of the institution are expected.

Faculty interests and skills change, disciplines evolve, and new professions or fields of study emerge. All faculty members are responsible for remaining current in their disciplines. All are encouraged to explore opportunities for further developing a versatile range of knowledge and skills that are important to the institution. Through individual initiative and faculty development programs, faculty members are encouraged to grow in competency in their own disciplines and strengthen their interests in related fields.

As members of an academic community, faculty members ~~also~~ are also expected to participate in decisions concerning programs and in ~~program review~~ program review processes.

2.2. Responsibilities of Faculty Appointment

2.2.1. Class Coverage and Faculty Absence

If an instructor is unable to meet classes for any reason, s/he must ensure classes are adequately covered and notify his/her immediate supervisor. Unexcused absences from scheduled classes may result in salary reductions. All faculty absences, whether full or partial days, must be documented according to institutional procedure, located on Southern's Intranet.

SIP-2484, Medical and Military Leaves of Absence, is the ~~controlling policy procedure~~ for long-term employee absences in compliance with the Family Medical Leave Act (FMLA), SCP-2006, Employee Leave, WV Council for Community and Technical College Education, Title 135 Procedural Rule, Series 38, Employee Leave, and the Americans with Disabilities Act of 1990 (ADA). The procedure (SIP-2484) and subsequent forms explains the limits, acceptable reasons for faculty absences, and discusses faculty responsibility when absence is necessary. Faculty employed after September 1999 are required to enroll in disability insurance as a condition of employment. Faculty members absent for 30 or more calendar days will be removed from the payroll. At the end of the thirty-day absence, faculty who have enrolled for the disability coverage may begin receiveing short-term disability payments.

The number of consecutive days of full or partial absence controls the type of paperwork required for the absence.

- For absences of five (5) or fewer consecutive (full or partial) days, the faculty member must complete a Faculty Absence Report, which can be obtained from Human Resources.
- For absence consisting of six (6) to ten (10) consecutive (full or partial) days – a faculty member must have a Return-to-Work Authorization/Medical Release Form in addition to the Faculty Absence Report.
- For absence consisting of ten (10) or more consecutive (full or partial) days, a faculty member must complete a Request for Medical Leave of Absence (SIP-2484). Upon return to work, the faculty member must present a completed Return to Work Authorization/Medical Release Form.

It is very important that faculty members familiarize themselves with SIP-2484 - Medical Leave of Absence. If you have questions about any policy and how it affects you, please contact the Office of Human Resources-Department.

2.2.2. Faculty Office and Class Schedules

Each full-time faculty member will complete an Office and Class Schedule Form, in accordance with SIP-3600, by the end of the first week of classes. Full-time faculty shall distribute an Office and Class Schedule in the following manner: one copy to the Division Dean; one copy to their respective Administrative Assistant; one copy to the Executive Assistant to the Chief Academic Officer; one copy posted in a conspicuous location near the faculty member's office entrance (on or near the door). This schedule is designed to provide general administrative information, a schedule of all classes, and a timetable of all class times, office hours, and released time (if applicable). The Division Dean has the responsibility to see that all faculty members in his/her division comply with this policy.

2.2.3. Workload Requirements for Full-Time Faculty

The West Virginia Council for Community and Technical College Education has established a 37.5-hour work week for all full-time employees. For full-time faculty members, a minimum of 22.5 hours shall be posted to indicate lecture, lab, clinical, and office hours. The remaining time will be used to fulfill other college obligations.

The required 100% course load shall be 15 credit hours or its equivalent. Each ~~3-credit~~3-credit hour course shall constitute a 20% load. Lab hours shall be calculated on a 3:2 ratio (every lab hour shall constitute 66.67% of a lecture hour). Detailed information on the class load formula and class sizes is contained in SCP-2875, Workload Requirements for Full-Time Faculty and Instructional Specialists.

2.2.4. Requests for Release Time

Full-time faculty members may, from time to time, be granted ~~released~~release time from all or a portion of their teaching workload for the purpose of performing special assignments. When ~~released~~release time is granted, the faculty member's total salary for both the released time assignment(s) and full-time teaching duties shall not exceed one hundred percent of the total remuneration for his full-time teaching workload. Detailed information on requesting ~~released~~release time is contained in SCP-2748, Request for Release Time for Full-time Faculty, and SCP-2748.A, Request for Release Time Form for Full-time Faculty.

2.3. Leave of Absence

2.3.1. Medical Leave - Faculty schedules are such that medical and other appointments for the faculty member and his/her dependents can be scheduled during times the faculty member is not scheduled for class, office hours, clinicals, or committee meetings. As such, employees classified as “faculty” do not accrue traditional sick ~~nor~~or annual leave. However, if it becomes necessary for a faculty member to miss work due to his/her own medical condition or that of his/her family, the following policies apply.

SIP-2484 Medical Leave - This policy covers absences mentioned above and addresses faculty responsibility for meeting scheduled work time ~~and contains the “Faculty Absence Request/Report” form to be completed for absences of 5 or less. It contains the “Faculty Absence Request/Report” form to be completed for absences of 5 or fewer~~ consecutive days and contains the necessary request forms and reports for absences of more than five consecutive days.

2.3.2. Sabbatical Leave - Sabbatical leave is available ~~is~~ to provide the faculty with the opportunity for continued professional growth and new, or renewed, intellectual achievement through study, research, writing, creative work, and travel so that teaching effectiveness may be enhanced, scholarly usefulness increased, and the institution’s academic and service programs strengthened. SCP-2810, Sabbatical Leave for Full Time Faculty and Instructional Specialists, and SCP-2810.A, Sabbatical Leave Request, contains ~~contain~~ eligibility criteria and applications ~~application~~ forms necessary to request sabbatical leave.

2.4. Grievance Procedure

Any grievance by a faculty member shall be handled expeditiously and fairly in order that good relations are maintained between the faculty and administration. Southern’s grievance procedure is contained in West Virginia ~~State~~ Code §~~29-6A-1-6C-2-1, et seq.~~ Nothing in this Handbook expands, limits, or seeks to replace the rights provided to all employees pursuant to the grievance procedure, or any other state or federal statute, policy, rule or regulation.

2.5. Conduct, Discipline, and Grievance

On the occasion that employee performance or behavior falls below expectations, the supervisor or division chair shall use a progressive approach to behavior modification or performance improvement. Progressive discipline is a flexible and graduated approach that gives the employee the choice and chance to correct behavior and performance. It includes counseling or discussion with the employee to resolve the problem. If counseling is not effective, the employee may receive a series of warning letters, then a period of suspension, and finally, if the conduct or performance does not meet expectations, dismissal. (SCP-2400, *Employee Conflict Resolution Policy*).

Immediate dismissal for cause is also possible under certain circumstances outlined in applicable policy (SCP-2900, *Progressive Discipline*).

An employee who believes he/she has been disciplined unjustly may use the grievance procedure (W.Va. Code §~~29-6A-16C-2-1~~, *et seq*) to seek remedy.

2.6. Termination of Employment

Issues of elimination of faculty positions and termination of employment of faculty members are addressed in rules and policies of institutional governing boards/councils and Southern-

Reduction-in-force policy and procedures for Southern West Virginia Community College are contained in SCP-2701, *Reduction in Work Force Due to Financial Exigency/Faculty Personnel*.

Program reduction or elimination policy and procedures for the College are contained in SCP-2000, *Elimination of Faculty Positions Due to Program Reduction or Elimination*.

The following information on retention was provided by Human Resources for publication in the faculty handbook.

2.6.1. Tenure Track Faculty

An appointment carries no assurance of reappointment, promotion, or tenure. Reappointments are made solely at the discretion of the College, and the non-reappointment of a faculty member does not necessarily reflect on the faculty member's work record or behavior. The determination to reappoint, or not ~~to reappoint~~, will be based upon a review of the specific conditions relating to the position. Unless an appointment is of a temporary nature for a fixed term, notice that a probationary appointment is not to be renewed shall be given to the faculty member in advance of the expiration of the appointment as follows:

- 2.6.1.1. For those appointed on or before March 8, 2003, after the decision regarding retention or non-retention for the ensuing year has been made by the President or his/her designee, the tenure-track faculty member shall be notified in writing of the decision; by letter post-marked and mailed no later than December 15 of the second academic year of services; and by letter post-marked and mailed at least one year before the expiration of an appointment after two or more years of service at Southern.
- 2.6.1.2. For those appointed after March 9, 2003, after the decision regarding retention or non-retention for the ~~ensuing~~ ensuing year has been made by the President or his/her designee, the tenure-track faculty member shall be notified in writing of the decision by letter post-marked and mailed no later than March 1.

2.6.2. Tenured Faculty

Cause for discharge, termination of employment, or demotion in rank of tenured faculty members shall be affected only for cause. Causes for dismissal may include demonstrated incompetence or dishonesty in the performance of professional duties, including but not limited to academic misconduct; conduct which directly and substantially impairs the individual's fulfillment of institutional responsibilities, including but not limited to verified instances of sexual harassment, or of racial, gender-related, or other discriminatory practices; insubordination by refusal to abide by legitimate reasonable directions of administrators; physical or mental disability for which no reasonable accommodation can be made, and which makes the faculty member unable, within a reasonable degree of medical certainty and by reasonably determined medical opinion, to perform assigned duties; substantial and manifest neglect of duty; and failure to return at the end of a leave of absence.

2.6.3. Term Faculty

Term faculty members are appointed for a specified term defined by the College. While a full-time term faculty member is eligible to receive reappointment to additional terms, no number of term appointments shall create any presumption of a right to appointment as tenure-track or tenured faculty. These appointments are for a specified period of time as set forth in the notice of appointment. Appointment or reappointment to a term faculty position shall create no right or expectation of continued appointment beyond the period of appointment or reappointment. Employment of the term faculty member ends at the expiration of the term specified in the written appointment, and no prior notice by administration is required.

2.6.4. Financial Exigency

In the event Southern declares a state of financial exigency, which is verified by the West Virginia Council for Community and Technical College Education staff and the Council concurs in this assessment, the normal termination procedures described above will be suspended. In the event of a financial emergency, termination procedures and timetables for members of the academic community will be determined in accordance with the College policy addressing reduction in workforce for faculty, SCP 2701. The President will present this plan to the Board of Governors for final approval prior to its implementation.

2.6.5. Administrative Staff

Administrative staff members serve in their administrative positions at the will and pleasure of the President of the College.

2.7. Abandonment of Employment

Faculty who ~~refuses~~ refuse to sign or execute an offered annual notice of appointment or reappointment by the date indicated by the institution for its execution, or who fail to undertake the duties under such document at a reasonable time, shall be deemed to have abandoned their employment with the College and any rights to tenure or future appointment. Faculty objecting to the terms of such document ~~do~~ does not waive their objections to such terms by signing or executing the document.

2.8. Faculty Resignations

A faculty member desiring to terminate an existing appointment during or at the end of the academic year, or to decline reappointment, should complete an academic term and provide forty-five (45) calendar days' written notice of resignation before the beginning of an academic term. Professional ethics dictate due consideration of the institution's need to have a full complement of faculty throughout the academic year.

2.9. Information for Part-Time Faculty

Instructional faculty teaching on a part-time basis is required to possess academic credentials and competencies comparable to the full-time instructional faculty. Classroom conduct, student expectations, preparation, and grading policies and procedures will likewise be comparable. Part-time and full-time faculty will be governed by the provisions of [the](#) Instructor Responsibilities section of this handbook. The principal difference between part-time and full-time instructional staff is the employment relationship between the faculty member and the College

2.9.1. Employment-Related Responsibilities of Part-Time Faculty

- 2.9.1.1. Submit a completed application with the required information. These documents (including official transcripts) must be on file in the Human Resources Office by the first day of actual employment with the College.
- 2.9.1.2. The Division Dean will complete and send to Human Resources the Faculty Credential Verification form together with the instructor's credentials.
- 2.9.1.3. Furnish a completed, signed W-9 form to the Accounting Office and all completed payroll documentation to the Payroll Office.

2.9.2. Contractual Information – Adjunct Agreements

Part-time teaching contracts are awarded on a course-by-course basis for a term not to exceed one semester per contract period. No continuation of employment, either part-time or full-time, is stated or implied under the terms of the Adjunct Faculty Agreement. The instructor signs an Adjunct Faculty Agreement each semester. This contract is contingent upon sufficient enrollment in the course(s). If there is not sufficient enrollment or if the College assigns or reassigns a full-time instructor to teach the courses covered by the contract, the Adjunct Faculty Agreement shall be canceled, and the instructor [so be](#) notified. The Adjunct Faculty Agreement may be canceled by the College for reasons of professional incompetence or otherwise unsatisfactory service. Failure to meet College requirements, including time schedules for classes and the completion of all rolls and grades, will result in the withholding of any salary due until satisfactory completion of such responsibilities.

2.9.3. Payroll Information – Adjunct Faculty Agreements

Paychecks/direct deposit statements for teaching credit courses will be issued twice per semester, i.e., mid-term and the end of the semester. Paychecks/direct deposit statements for teaching non-credit atypical courses will be issued on the appropriate pay period following the end of the course.

The Payroll Office encourages direct deposit to faculty who are not utilizing this benefit. Funds are deposited into your checking account on payday. Contact the Human Resources office for information on direct deposit enrollment.

3. **Title IX Nondiscrimination Policy**

3.1. Title IX Nondiscrimination Policy Statement

The Southern does not discriminate on the basis of sex in the education program or activity that it operates. Southern, as a recipient of federal financial assistance, is required by Title IX of the Education Amendments of 1972 (“Title IX”) and 34 C.F.R. § 106 (“Title IX regulations”) not to discriminate in such a manner. The requirement not to discriminate in Southern’s education programs or activities extends to admission and employment, and inquiries about the application of Title IX and the Title IX regulations to Southern may be referred to Southern’s Title IX Coordinator.

3.2. Title IX Coordinator

Southern has designated and authorized Darrell Taylor, ~~Director of Admissions and Student Activities~~Chief Student Services Officer, as Title IX Coordinator to coordinate Southern’s efforts to comply with its responsibilities under Title IX, 34 C.F.R. § 106,22 and other federal and state sex discrimination and sexual harassment laws. The Title IX Coordinator’s contact information is as follows:

Campus office address: Logan Campus, Building B, Room 205, 100 College Drive, Logan, WV 25601

E-mail address: Darrell.Taylor@southernwv.edu

Title IX report/complaint email address: TitleIX@southernwv.edu

Office telephone number: (304) 896-7432

4. **Faculty Emeritus**

The institution may, at the time of a faculty member’s retirement, confer upon that individual the Emeritus Status. This honor is granted selectively in recognition of meritorious service. Southern’s Emeritus Policy is outlined in SCP-2901 and SCP-2901.A, Professor Emeritus Status and Nomination Form.

4.1. Definition of Entitlements

Emeritus faculty members shall be entitled to:

1. Maintain a Southern ID Card upon request.
2. Maintain their respective Southern e-mail account, if desired.
3. Full access to the Southern’s Library facilities.
4. A listing of this status in Southern’s Catalog.
5. Invitation to college events.
6. Invited to attend Board of Governor’s meetings and general sessions and lunch attended by all employees on Governance Day²s.
7. If rehired as part-time faculty, they shall receive a pay rate 10% above normal adjunct faculty pay rates.

4.2. Process

- 4.2.1. A recommendation is initiated by a member of the faculty, staff, or community of Southern by submitting form SCP-2901.A to Faculty Senate by December 31 of each year.
- 4.2.2. Faculty Senate will consider all nominations and provide their recommendations to the President by March 31.
- 4.2.3. The President will make a final decision no later than May 1.

4.3. Title

Titles using “Emeritus” (for males) or “Emerita” (for females) are constructed by placing the modifier after the rank and title held at the time of retirement: e.g., “Associate Professor Emeritus.”

SECTION V – FACULTY EVALUATION, PROMOTION, AND TENURE

The Southern is primarily a teaching institution. In order to be considered for retention, tenure, or promotion, a faculty member must demonstrate appropriate teaching performance, professional development, and service to the institution.

Faculty evaluation is a continuous process, and its purpose is to provide a climate for all instructional personnel to reach their maximum professional potential and improve their classroom performance. All full-time faculty are evaluated annually by their respective Dean or Director. All adjunct and dual credit faculty shall be evaluated each semester on the basis of their primary responsibilities in teaching and limited institutional responsibility. Evaluation of classroom performance shall be based on classroom visits and other appropriate observations. Details of the evaluation process and associated forms are found in SCP-2218, *Evaluation of Full-time, Adjunct, and Dual Credit Faculty*, and SCP-2218.A, *Evaluation and Goal Planning Document*.

Southern has established SCP-2686, *Promotion and Tenure Policy*, and SCP-2686.A, *Promotion and Tenure Criteria and Forms*, and associated forms for making recommendations and/or decisions regarding promotions-in-rank and tenure for full time faculty members of Southern. This issuance applies to all full-time faculty members of Southern who hold faculty rank of instructor or above. Certain sections of the issuance apply to all full-time faculty while others may be specific to only tenure-track, tenured, or term faculty individually.

SECTION VI – SUPPORT SERVICES FOR FACULTY

1. What faculty members may expect from the college:

Southern recognizes its responsibility to assist instructors in meeting the goals of the institution. The College will:

- 1.1 Notify instructors of applicable College policies and procedures.
- 1.2 Provide orientation and professional development activities.
- 1.3 Provide access to appropriate technology and duplication services.
- 1.4 Provide all supplies needed for instruction.
- 1.5 Provide ongoing administrative support from the Division Dean and/or Directors of Campus Operations to ensure that instruction and support services of the highest quality are provided to all students.

2. Online Teaching Support

The Director of Distance Education is available to assist faculty with the use of technology in the delivery of instruction and provide an outlet for professional development in teaching practice and pedagogy.

Faculty are encouraged to contact the Director of Distance Education to assist with any instructional delivery method.

The Director of Distance Education and staff will:

- 2.1 Assist instructional personnel in the design and production of instructional materials and courseware to support curriculum needs.
- 2.2 Aid instructional personnel in integrating technology into the instructional process.
- 2.3 Apply learning theory to the design, development, and evaluation of technology for instructional use.
- 2.4 Assist instructional personnel in the selection of effective and efficient instructional strategies for computer-based teaching and learning.
- 2.5 Develop and maintain timelines for design, development, and evaluation of computer modules.
- 2.6 Aid in field-testing computer-based instructional modules.
- 2.7 Lead and/or coordinate faculty development seminars and workshops for those interested in developing computer-based instructional materials.

For more information on Distance Education, contact:

Tim Owens, Director of Distance Education
Williamson Campus
(304) 236-7642
Tim.Owens@southernwv.edu

3. Course Content

Southern's platform for delivering course material online for all course offerings is Brightspace. Any faculty member interested in developing a course for online, hybrid, or hyflex delivery or using Brightspace as a course supplement should contact Tim Owens, Director of Distance Education at (304) 236-7642.

4. Technology use at Southern

Faculty are encouraged to incorporate technology to assist with instructional delivery. Courses at Southern are taught ~~in-on~~ several platforms in addition to regular classroom instruction. Examples of these platforms include modular delivery, online courses, and courses delivered via Zoom.

5. Duplication Services

Reproduction equipment is available at various locations on campus for instructors to make copies of instructional material. This equipment should be used for small jobs. All work to be performed by the division secretary must be submitted one week in advance of the date needed to allow sufficient time for reproduction and handling.

6. Library

Southern students have access to a growing collection of books, periodicals, and other materials at both the Logan Campus and the Williamson Campus. Librarians are available on both campuses to aid the students and faculty members. Operational hours for each library are posted each semester, including summer and weekend hours (if applicable.)

The librarians on both campuses urge all faculty members, full- and part-time, to become involved in developing the library collections by regularly suggesting new ~~book-books~~ and periodical titles. Part-time faculty, where the part-time faculty member may be the only person teaching a particular subject, are also asked to become involved in library collection development.

Bibliographic instruction is available to both individuals and ~~to~~ groups. Faculty members are urged to request a general library tour for each of their classes or one that is tailored specifically to the needs of that class. Contact a campus librarian to arrange for one of these tours.

7. Textbooks

The college has established policies and procedures covering textbook selection and acquisition, which can be found in [SCP-5074, Selection, Adoption, Use and Sale of Textbooks and Other Course Materials](#).

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
MEETING OF DECEMBER 17, 2024**

ITEM: SCP-1091, *Classified Staff Council Constitution*

RECOMMENDED RESOLUTION: *RESOLVED*, That the Southern West Virginia Community and Technical College Board of Governors grant approval for distribution of SCP-1091, *Classified Staff Council Constitution*, to Southern's constituents and the Chancellor for Community and Technical College Education for the required 30-day public comment period.

STAFF MEMBER: Debbie C. Dingess

BACKGROUND:

SCP-1091, *Classified Staff Council Constitution*, was revised and reviewed by the Classified Staff Council and Classified Staff at Large and submitted to the Policies and Procedures Committee on February 9, 2024. The Policies and Procedures Committee returned the Constitution to the Classified Staff Council, recommending they include at least two non-classified employees to the membership roster. After the policy was revised and ratified by the Classified Staff, it was reviewed by the Policies and Procedures Committee at its November 8, 2024, meeting and forwarded to the President's Cabinet.

At its meeting on December 3, 2024, the President's Cabinet granted approval for the advancement of SCP-1091, *Classified Staff Council Constitution*, to the Southern West Virginia Community and Technical College Board of Governors.

Therefore, the staff recommends that the Board of Governors of Southern West Virginia Community and Technical College grant approval of SCP-1091, *Classified Staff Council Constitution*, for advancement to Southern's constituents and the Chancellor for Community and Technical College Education for the required 30-day public comment period.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
SCP-1091**

SUBJECT: ~~Classified Staff Council~~Classified Staff Council Constitution

REFERENCE: WV Code §18B-6-6; ~~SIP 1091.A, Classified Staff Council Proxy Form~~

ORINATION: November 18, 2003

EFFECTIVE: November 1, 2018

REVIEWED: ~~March 13, 2018~~February 9, 2024November 8, 2024

SECTION 1. PURPOSE

1.1 To establish the ~~Classified Staff Council~~Classified Staff Council of Southern West Virginia Community and Technical College ~~to~~and identify representation for the ~~Classified~~ Classified Staff Council, and set out the election procedures ~~for the same~~.

SECTION 2. SCOPE AND APPLICABILITY

2.1 This policy applies to all classified and non-classified staff employees (excluding members of the President's Cabinet) of Southern West Virginia Community and Technical College.

SECTION 3. DEFINITIONS

3.1 ~~Classified Staff Council~~Classified Staff Council – An elected body whose purpose is to represent ~~classified the staff~~staff, ~~to~~ consider and recommend policy regarding staff welfare, and individual staff suggestions and problems.

3.2 Classified Employee – Any regular full-time or regular part-time employee who holds a position that is assigned a particular job title and pay grade in accordance with the personnel classification system and does not meet the duties test for exempt status under the provisions of the Fair Labor Standards Act; and is not otherwise a non-classified employee; provided that, any employee who was a classified employee as of January 1, 2017, retains that status unless otherwise deemed a non-classified employee.

3.2.3 Non-Classified Employee – An employee who serves at the will and pleasure of the organization and meets one or more of the following criteria: (a) holds a direct policy-making position; (b) reports directly to the President; (c) is critical to the organization pursuant to policies or decisions adopted by the governing board; (d) is an information technology-related position adopted by a governing board; (e) hired after July 1, 2017 in a position that meets the duties test for exempt status of the Fair Labor Standards Act when hired or anytime thereafter; or (f) in a non-classified position as of January 1, 2017 who may not meet any of the previous criteria.

SECTION 4. POLICY

4.1 Functions of the ~~Classified Staff Council~~Classified Staff Council shall include, but not be limited to the following:

4.1.1 Representation to college and professional organizations; ~~classified~~classified staff development;

and other issues of concern ~~which that~~ may arise involving ~~the classified-classified~~ staff individually or collectively.

- 4.1.2 Review and make recommendations as necessary regarding institutional policies and procedures.
- 4.1.3 Bring concerns of ~~e~~classified-classified staff to the attention of the college community, administration, and the Board of Governors.
- 4.1.4 Stimulate and strengthen morale and employee satisfaction of ~~e~~classified-classified staff.
- 4.1.5 Support Southern's effort in accomplishing its mission and vision.

4.2 Membership

4.2.1 The ~~Classified Staff Council~~Classified Staff Council shall consist of ~~16~~18 voting members representing the following geographic and primary occupational activity distribution:

- 1—Logan Campus
- 1—Williamson Campus
- 1—Boone/Lincoln Campus
- 1—Wyoming/McDowell Campus
- 1—Advisory Council of Classified Employees Representative
- 1—~~Classified Staff Council~~Classified Staff Council Chair
- 2—Administrative / Managerial Sector
- 2—Professional / Non-teaching Sector
- 2—Paraprofessional Sector
- 2—Secretarial / Clerical Sector
- 2—Physical Plant / Maintenance Sector
- 2—Non-Classified Staff at Large

4.2.2 Each must be a member of the classified staff and non-classified staff (excluding members of the President's Cabinet) and shall be elected to serve a two-year term, which begins on the first day of July of each odd-numbered year. Members of the ~~Classified S~~Classified Staff Council are eligible to succeed themselves.

4.2.3 ~~Classified Staff Council~~Classified Staff Council members cannot hold more than one position on the Council per term.

4.2.4 The Classified Staff Board of Governors representative will serve as ~~an ex-officio~~ex-officio, non-voting member of the Council.

4.2.5 Resignations must be in writing to the ~~Classified Staff Council~~Classified Staff Council Chair with copies sent to each ~~of the~~ Council members.

4.3 Meetings

~~4.3.1 All classified employees shall meet in April of each odd-numbered year for the purpose of electing members of the Classified Staff Council.~~

4.3.24.3.1 Rules of Order – The rules contained in Robert's Rules of Order shall govern the ~~Classified Staff Council~~Classified Staff Council unless otherwise stated by this constitution or agreed upon by the ~~Classified Staff Council~~Classified Staff Council.

4.3.34.3.2 The ~~Classified Staff Council~~Classified Staff Council shall meet no less than once monthly. Any ~~classified-classified~~ staff member may petition the ~~Classified Staff Council~~Classified Staff

Council to meet or hear proposals or complaints. At any regular or special meeting, a majority of the elected members shall constitute a quorum. All meetings are open to all ~~Classified Staff~~Classified Staff.

~~4.3.44.3.3~~ Members of the ~~Classified Staff Council~~Classified Staff Council may vote on issues either in person, by electronic means, or by written proxy. The ~~proxy form, SIP-1091.A~~written proxy must be presented to the Council Chair or Vice Chair prior to the meeting. Proxy votes shall be considered in establishing a quorum.

~~4.3.54.3.4~~ The President of the institution shall meet at least quarterly with the ~~Classified Staff Council~~Classified Staff Council.

~~4.3.64.3.5~~ The Governing Board shall meet at least annually with the ~~Classified Staff Council~~Classified Staff Council.

4.4 Committees

4.4.1 The ~~Classified Staff Council~~Classified Staff Council shall have the authority to establish committees and other appointed positions and to establish rules ~~of for~~ such committees and positions in accordance with the realms of functioning, membership, and charge.

4.5 Reporting of Council Resolutions and Decisions

4.5.1 The ~~Classified Staff Council~~Classified Staff Council, through the regular meetings, shall report directly to the ~~Classified~~ Staff body. In areas regarding the welfare of the entire college, the ~~Classified Staff Council~~Classified Staff Council through its representative, shall report directly to the President.

4.6 Absenteeism

4.6.1 Any ~~Classified Staff Council~~Classified Staff Council member who misses three ~~(3)~~ consecutive meetings without notifying the Chairperson or Secretary of their absence and without presenting a proxy will be subject to dismissal from their elected position on the ~~Classified Staff Council~~Classified Staff Council, ~~and~~ ~~the individual from the same geographic location and/or primary occupational activity from the same category~~ who ranked next highest in the vote tally shall be appointed in their place.

SECTION 5. BACKGROUND OR EXCLUSIONS

5.1 None.

SECTION 6. GENERAL PROVISIONS

6.1 Ratification

6.1.1 The ~~Classified Staff Council~~Classified Staff Council Constitution shall be ratified upon two-thirds approval of ~~Classified~~ Staff members as defined in 2.1 Scope and Applicability.

6.2 Amendments

6.2.1 The ~~Classified Staff Council~~Classified Staff Council Constitution shall be amended upon two-thirds majority approval of ~~the Classified~~Classified Staff members.

SECTION 7. RESPONSIBILITIES

7.1 Nominations

- 7.1.1 During March of each odd-numbered year, the ~~Classified Staff Council~~Classified Staff Council Vice Chair shall contact all ~~classified~~ staff for the purpose of nominating staff for the following positions: Advisory Council of Classified Employees Representative, Chair to the ~~Classified Staff Council~~Classified Staff Council, Classified Staff Representative to the Institutional Board of Governors, and other positions to which the ~~classified~~classified staff is represented on college councils and committees. The nominations must be returned to the Vice Chair in person or ~~by electronic~~electronically means by the predetermined deadline (reference the Governance Handbook).
- 7.1.2 Those nominated will be contacted by the Vice Chair. Upon notification, nominated individuals will be given twenty-four (24) hours in which to confirm/decline their desire to be placed on the ballot. Those who do not respond in writing or by e-mail will be omitted from the election nominations.
- 7.1.3 Those who are confirmed nominees will be placed on the official election ballot.

7.2 Election Ballots

- 7.2.1 The election ballot will be developed by the Vice Chair from the names of those nominated and confirmed. The ballots will be distributed for a final vote ~~at the classified staff meeting as specified in section 4.3.1 by electronic means during the month of April of each odd-numbered year. Election ballots may be distributed electronically.~~

7.3 Absentee Balloting

- 7.3.1 Absentee ballots will be preprinted. ~~Those who request to vote by absentee ballot must present documentation from the President's Office of the approved absence.~~ The ballot must be returned to the Vice Chair or designee by the predetermined date.
- 7.3.2 Absentee ballots will be opened during the election by the Chair of the ~~Classified Staff Council~~Classified Staff Council or by the Vice Chair.

7.4 Election

- 7.4.1 Ballots will be distributed during the meeting in April inviting each ~~classified~~ staff member to vote for representation of all elected positions.
- 7.4.2 The individual receiving the highest number of votes in each ~~geographic location and primary occupational activity~~category shall be declared elected, based on the number of representatives allowed as established in section 4.2.
- 7.4.3 In the event of a change in ~~primary occupational activity, geographic location~~category, resignation, or other ~~unforeseen~~unforeseen circumstance that prevents the elected staff member from performing the duties of the position, the ~~classified~~ staff member from the same ~~geographic location and/or primary occupational activity~~category who ranked next highest in the vote tally shall be appointed.

7.5 Council Officers

7.5.1 Titles

7.5.1.1 There shall be two officers of the ~~Classified Staff Council~~ Classified Staff Council.

7.5.1.1.1 Chair who will be elected at large by the ~~Classified~~ Classified Staff.

7.5.1.1.2 Vice Chair who will be elected by Council members at the first ~~Classified Staff Council~~ Classified Staff Council meeting of the next fiscal year following the ~~Classified Staff Council~~ Classified Staff Council elections.

7.5.2 A Recorder to the ~~Classified Staff Council~~ Classified Staff Council ~~— will be assigned by the President's Office~~ shall be elected from among the members of the Classified Staff Council Classified Staff Council.

7.5.3 Duties

7.5.3.1 The Chair shall perform the following duties:

7.5.3.1.1 Establish the agenda for all ~~Classified Staff Council~~ Classified Staff Council meetings and all other special purpose meetings of the ~~Classified Staff Council~~ Classified Staff Council.

7.5.3.1.2 Preside over all ~~Classified Staff Council~~ Classified Staff Council meetings.

7.5.3.1.3 Represent the ~~Classified Staff Council~~ Classified Staff Council at College meetings.

7.5.3.2 The Vice Chair shall perform the following duties:

7.5.3.2.1 Preside over ~~Classified Staff Council~~ Classified Staff Council meetings in the absence of the Chair.

7.5.3.2.2 Schedule and conduct ~~Classified Staff Council~~ Classified Staff Council elections.

7.5.3.2.3 Preserve all election records.

7.5.3.3 The Recorder shall perform the following duties:

7.5.3.3.1 Preserve a record of the ~~Classified Staff Council~~ Classified Staff Council meetings.

7.5.3.3.2 Post meeting minutes and other relevant materials to the ~~Classified Staff Council~~ Classified Staff Council's shared (S) drive college-designated college-designated electronic portal for the members of ~~the classified~~ the classified - staff.

7.5.3.3.3 Post the agenda, meeting minutes, and other relevant documents to the ~~"S" drive college-designated college-designated electronic portal~~ "S" drive college-designated college-designated electronic portal in the appropriate Governance Committee folder for documentation purposes.

7.5.3.3.4 Send the official original signed minutes to the President's Office within seven (7) business days of approval.

SECTION 8. CANCELLATION

8.1 ~~Supersedes SCI 1672, Classified Staff Council Constitution and SCI 1672.01, Classified Staff Council Constitution Appendix. None.~~

SECTION 9. REVIEW STATEMENT

9.1 This policy shall be reviewed on a regular basis with a time frame for review to be determined by the President or the President's designee. Upon such review, the President or President's designee may recommend to the Board that the policy be amended or repealed.

SECTION 10. SIGNATURES

Board of Governors Chair	Date
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President	Date
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Attachments: None

Distribution: Board of Governors (12 members)
www.southernwv.edu

Revision Notes: November 18, 2003 – Policy originated to ~~supereede~~ supersede SCI 1672 and SCI 1672.01.

December 13, 2006 – Revisions reflect no substantial changes in procedure or documentation requirements. Revisions were made to coincide with changes in West Virginia Code concerning meetings and membership.

March 4, 2009 – Revisions reflect aclarification of membership representation with no substantial changes in procedures.

December 7, 2011 – Revisions allow for proxy voting at meetings, address issues with excessive absenteeism, and permit electronic voting pertaining to nominations and elections.

March 13, 2018 – Revisions reflect minor technical changes, as well as changes in the nomination, election, and voting procedures. The titles of officers and duties of each position were clarified.

~~February 9, 2014~~ November 8, 2024 – Revisions reflect changes to responsibilities, ~~to include electronic election ballots, including electronic election ballots, change in title of the council, to include non-classified employees in the membership roster, and to correct grammar.~~

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
MEETING OF DECEMBER 17, 2024**

ITEM: SCP-1160, *Philosophy on Diversity, Equity, and Inclusion*

RECOMMENDED RESOLUTION: *RESOLVED*, That the Southern West Virginia Community and Technical College Board of Governors grant approval for distribution of SCP-1160, *Philosophy on Diversity, Equity, and Inclusion*, to Southern's constituents and the Chancellor for Community and Technical College Education for the required 30-day public comment period.

STAFF MEMBER: Debbie C. Dingess

BACKGROUND:

SCP-1160, *Philosophy on Diversity, Equity, and Inclusion*, was reviewed by the Policies and Procedures Committee at its meeting on November 8, 2024, with the recommendation to forward the policy to the President's Cabinet. Revisions to the policy include the updated ACCT Commitment to Diversity, Equity, and Inclusion and the current AACC Framework for Action. It redefines the definitions and includes minor corrections in grammar. At its meeting on December 3, 2024, the President's Cabinet granted approval for the advancement of SCP-1160, *Philosophy on Diversity, Equity, and Inclusion*, to the Southern West Virginia Community and Technical College Board of Governors.

Therefore, the staff recommends that the Board of Governors of Southern West Virginia Community and Technical College grant approval of SCP-1160, *Philosophy on Diversity, Equity, and Inclusion*, for advancement to Southern's constituents and the Chancellor for Community and Technical College Education for the required 30-day public comment period.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
SCP-1160**

- SUBJECT:** ~~Diversity Philosophy~~Philosophy on Diversity, Equity, and Inclusion
- REFERENCE:** The American Association of Community Colleges (AACC), ~~Position Statement on Inclusion~~Diversity, Equity, and Inclusion: Framework for Action, September 2020 (<http://www.aacc.nche.edu>); AACC and ACCT (Association of Community College Trustees) Joint Statement of Commitment to Equity, Diversity, and Excellence in Student Success and Leadership Development (<http://www.aacc.nche.edu>); and ACCT Commitment to Diversity, Equity and Inclusion, June 12, 2020 (<http://www.acct.org>)
- ORIGINATION:** August 20, 1998
- EFFECTIVE:** January 15, 2021
- REVIEWED:** ~~July 14, 2020~~November 8, 2024

SECTION 1. PURPOSE

- 1.1 To communicate support for, and adoption of the American Association of Community Colleges' (AACC) ~~“Position Statement on Inclusion~~Diversity, Equity, and Inclusion: Framework for Action,” and the AACC and ACCT (Association of Community College Trustees) Joint Statement of Commitment to Equity, Diversity, and Excellence in Student Success and Leadership Development, and the ACCT Commitment to Diversity, Equity, and Inclusion.

SECTION 2. SCOPE AND APPLICABILITY

- 2.1 This policy applies to all programs, processes, employees, departments, units, committees, councils, and boards associated with Southern West Virginia Community and Technical College.

SECTION 3. DEFINITIONS

- 3.1 Diversity – A commitment to valuing and promoting differences, similarities, and characteristics that make groups and individuals unique in an atmosphere that promotes and celebrates individual and collective achievement. Examples of these characteristics are age, cognitive style, culture, disability (mental, learning, or physical), economic background, education, ethnicity, gender identity, geographic background, language(s) spoken, marital/partnered status, physical appearance, political affiliation, race, religious beliefs, and sexual orientation.

3.1.3.2 Equity – Consistent and systematic fair, just, and impartial treatment of all individuals, including individuals who belong to underserved communities that have been denied such treatment, such as women and girls, Black, Latino, and Indigenous and Native American persons, Asian Americans and Pacific Islanders and other persons of color; persons facing discrimination or barriers on account of gender identify; members of religious minorities, lesbian, gay, bisexual, transgender, and queer (LGBTQ+) persons; persons with disabilities; persons who live in rural areas; and persons otherwise adversely affected by persistent poverty or inequality.

3.2.3.3 Inclusion – Involves empowering and leveraging diversity in the workforce and student body by enabling individuals to contribute to their fullest potential through individual development, retention, and pluralistic work and educational processes. Marginalized groups can refer to individuals or communities that are

systemically disadvantaged or excluded from mainstream social, economic, political, or cultural opportunities due to various factors such as identity, background, or status. The goal of inclusion is to ensure that these groups are not left out and have equal access to rights, resources, and opportunities.

3.4 Pluralistic Work and Educational Processes – Work/education methods practiced in participation, consideration, and respect for members of diverse ethnic, racial, religious, or social groups.

3.5 Underserved Communities – Populations sharing a particular characteristic, as well as geographic communities, that have been systematically denied a full opportunity to participate in aspects of economic, social, and civic life, as exemplified by the list in the preceding definition of “Equity.”

3.3.6 Marginalized Groups – Groups of people who are subject to discrimination and exclusion in society, often based on characteristics such as race, gender, sexual orientation, disability, people of color, LGBTQ+, indigenous peoples, or people of a lower socio-economic status.

SECTION 4. POLICY

- 4.1 Southern believes that community colleges provide access to a broad spectrum of quality educational opportunities and life experiences. The College values diversity as an enhancement of those experiences in its classrooms, administrative offices, and board rooms. Southern is committed to policies that promote fairness and inclusion for all in the life of the College.
- 4.2 Southern is committed to fostering the advancement of community colleges, in part, by applying principles of equity and diversity within its organizations and promoting these values throughout the institution. Southern will foster an environment that honors, respects, and embraces the variety of its students; will create and maintain educational environments that are safe, respectful, and responsive and that will allow the students to attain their highest potential.
- 4.3 As a reflection of Southern’s commitment to equity, diversity, and excellence in student success and leadership development, it strives to promote fairness and inclusion in its own policies and practices.

SECTION 5. BACKGROUND OR EXCLUSIONS

- 5.1 None

SECTION 6. GENERAL PROVISIONS

- 6.1 Southern West Virginia Community and Technical College strongly endorses the continued use of admissions guidelines and employment practices that promote broad diversity in community colleges. Southern will pursue standards and guidelines ~~which allow it to fulfill its diversity~~that allow it to fulfill its diverse missions and visions. The students we educate will help provide tomorrow’s leaders, and their college experience must demonstrate the richness and substance of our diverse, multi-cultural, and global environment. The college environment should promote understanding and appreciation of others, while encouraging students to grow as individuals.
- 6.2 Southern West Virginia Community and Technical College reaffirms its commitment to diversity. In accordance with this philosophy, Southern strives to continually evaluate its hiring, admissions, and financial aid policies to ensure diversity and equal access within the institution. The College strives to ensure that the results of these evaluations conform to the concept of open access - the cornerstone of the community college mission.
- 6.3 Southern West Virginia Community and Technical College believes that diversity is crucial to a democratic

society. Southern will encourage and enhance the fullest understanding of human rights and responsibilities and should teach the skills that allow our students to ~~effectively participate~~participate effectively in a democratic society. Southern is responsible for shaping an environment that mirrors the general culture and creates opportunities for all within the College community to interact with understanding, tolerance, and respect for others. In this way, diversity in education not only serves as a model for the world at large, but ~~it~~ also helps perpetuate social harmony for the future.

- 6.4 Southern strongly endorses the adoption of policies and procedures designed to counteract and prevent hate crimes. Hate crimes are defined herein as crimes that manifest evidence of prejudice based on race, religion, sexual orientation, gender, or ethnicity, including, where appropriate, the crimes of murder, non-negligent manslaughter, forcible rape, aggravated assault, simple assault, intimidation, arson, and destruction, damage or vandalism of property.
- 6.5 Southern's belief, born of experience, is that diversity in its student body, faculty, and staff is important for it to fulfill its primary mission: providing a quality education. The reasons include:
- 6.5.1 Diversity in the institution's student body and workforce enriches the educational experience. We learn from those whose experiences, beliefs, and perspectives are different from our own, and these lessons can be taught best in a richly diverse intellectual and social environment.
- 6.5.2 Diversity in the institution's student body and workforce promotes personal growth and a healthy society. Diversity challenges stereotyped preconceptions; ~~it encourages critical thinking; and it~~, encourages critical thinking, and helps students and employees learn to communicate effectively with people of varied backgrounds.
- 6.5.3 Diversity in the student body and workforce strengthens communities and the workplace. Education within a diverse setting prepares students to become good citizens in an increasingly complex, pluralistic society; it fosters mutual respect and teamwork, and it helps build communities whose members are judged by the quality of their character and their contributions.
- 6.5.4 Diversity in the student body and workforce enhances America's economic competitiveness. Sustaining the nation's prosperity in the 21st century will require us to make effective use of the talents and abilities of all our citizens, in work settings that bring together individuals from diverse backgrounds and cultures.
- 6.6 Achieving diversity on our campuses does not require quotas. Nor does diversity warrant admission of unqualified applicants. However, the diversity we seek, ~~and the future of the nation, does~~ and the future of the nation do require that we continue to be able to reach out and make a conscious effort to build healthy and diverse learning environments appropriate for our mission. The success of higher education and the strength of our democracy ~~depend~~depends on it.

SECTION 7. RESPONSIBILITIES

- 7.1 All employees, supervisors, committees, councils, and boards making recommendations or decisions for the institution are responsible for supporting and promoting this diversity philosophy.

SECTION 8. CANCELLATION

- 8.1 None.

SECTION 9. REVIEW STATEMENT

9.1 This policy shall be reviewed on a regular basis with a time frame for review to be determined by the President or the President’s designee. Upon such review, the President or President’s designee may recommend to the Board that the policy be amended or repealed.

SECTION 10. SIGNATURES

Board of Governors Chair **Date**

President **Date**

Attachments: None.

Distribution: Board of Governors (12 members)
 www.southernwv.edu

Revision Notes: September 2000 – Reformatted policy to the MAP system.
 August 2010 – Revised to reflect current AACC Position Statement on Inclusion.
 July 2015 – Policy reviewed for accuracy and no modifications are needed.
 July 2020 – Revised to include the AACC and ACCT Joint Statement of Commitment to Equity, Diversity, and Excellence in Student Success and Leadership Development.
November 2024 – Revised to include the ACCT Commitment to Diversity, Equity, and Inclusion, the current AACC Framework for Action, refined definitions, and corrections to grammar.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
MEETING OF DECEMBER 17, 2024**

ITEM: SCP-1400, *Guest Speakers, Lecturers, Performers, and Organized Groups*, and SCP-1400.A., *Request to Invite a Guest Speaker, Lecturer, Performer, or Organized Group*

RECOMMENDED RESOLUTION: *RESOLVED*, That the Southern West Virginia Community and Technical College Board of Governors grant approval of SCP-1400, *Guest Speakers, Lecturers, Performers, and Organized Groups*, and SCP-1400.A., *Request to Invite a Guest Speaker, Lecturer, Performer, or Organized Group*, for rescission.

STAFF MEMBER: Debbie C. Dingess

BACKGROUND:

SCP-1400, *Guest Speakers, Lecturers, Performers, and Organized Groups*, and SCP-1400.A., *Request to Invite a Guest Speaker, Lecturer, Performer, or Organized Group*, was reviewed for rescission by the Policies and Procedures Committee at its November 8, 2024 meeting with recommendation to forward the policy to the President's Cabinet. This policy was recommended for rescission by the President's Office as it is now obsolete and no longer required. At its meeting on December 3, 2024, the President's Cabinet granted approval for the advancement of SCP-1400, *Guest Speakers, Lecturers, Performers, and Organized Groups*, and SCP-1400.A., *Request to Invite a Guest Speaker, Lecturer, Performer, or Organized Group*, to the Southern West Virginia Community and Technical College Board of Governors.

Therefore, the staff recommends that the Board of Governors of Southern West Virginia Community and Technical College grant approval of SCP-1400, *Guest Speakers, Lecturers, Performers, and Organized Groups*, and SCP-1400.A., *Request to Invite a Guest Speaker, Lecturer, Performer, or Organized Group*, for rescission.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
SCP-1400**

RESCIND POLICY

SUBJECT: ~~Guest Speakers, Lecturers, Performers, and Organized Groups~~

REFERENCE: ~~SCP 1215, *Use of Institutional Facilities*, SCP 1215.A, *College Facility Use Agreement*; SCP 1500, *Philosophy, Vision, and Mission of Southern West Virginia Community and Technical College*; Title 135, Procedural Rule, WV Council for Community and Technical College Education, Series 9, *Academic Freedom, Professional Responsibility, Promotion and Tenure*; Academic Association of University Professors 1940 *Statement of Principles on Academic Freedom and Tenure*~~

ORIGINATION: ~~May 28, 2014~~

EFFECTIVE: ~~January 15, 2021~~

REVIEWED: ~~July 21, 2020~~

SECTION 1. PURPOSE

- 1.1 ~~The mission of Southern West Virginia Community and Technical College (“the College”) is to provide accessible, affordable, quality education and training that promote success for those we serve. To support the mission, facilities of the College should be used, first and foremost, for educational activities. The purpose of this policy is to ensure that the classrooms and meeting rooms of the College are used in a manner that supports the College’s mission. To that end, officially recognized students, student organizations, faculty, and staff must follow the protocols contained in this policy before inviting guest speakers, lecturers, performers, or organized groups to present or perform in the College’s classrooms, meeting rooms, and lunch areas.~~
- 1.2 ~~The College supports the academic freedom of the faculty to engage in intellectual debate and expression of views without fear of censorship, retaliation, or sanctions both on and off campus. Academic freedom provides a faculty member the right to freely express their pedagogical philosophy and intellectual commitments. It is the intent of this policy to preserve the intellectual integrity of higher education. Administration, faculty, and staff must at all times encourage and promote intellectual and personal development of the students as these are the rights of citizenship. The College is encouraged to foster intelligent and rational discussion regardless of the topic.~~
- 1.3 ~~The education of students at the College encourages study, the pursuit of knowledge, and discussion of all points of view on various topics. To that end, students and student organizations have the right to freely and openly express opinions publicly and privately. Students have the right to support causes by orderly means which do not disrupt the regular and essential operations of the College.~~

SECTION 2. SCOPE AND APPLICABILITY

- 2.1 ~~This policy applies to the College’s classrooms, meeting rooms, lunch areas, and student common areas, which are non public forums. As non public forums, the College shall limit the use of those rooms/areas to presentations and performances by Guest Speakers, Lecturers, Performers, and Organized Groups (collectively, “Guest Speakers”) who support the College’s educational mission.~~

~~2.2 — This policy does not apply to traditional public forums at the College, such as outdoor lawns on College property and College sidewalks adjoining public property. This policy also does not apply to the College’s designated public forums, such as the auditoriums and indoor common areas. The College does, however, reserve the right to ensure the orderly use of public forum areas by applying reasonable time and manner restrictions in the future.~~

~~2.3 — It is the emphatic intent of this policy that all persons authorized to approve or deny an otherwise appropriate request for a Guest Speaker shall observe strict neutrality as to the opinion or opinions that the Guest Speaker may express on the topic of the speech, lecture, presentation or performance. In other words, all approvals and denials of Guest Speaker requests shall be viewpoint neutral, neither favoring nor disfavoring a particular point of view.~~

~~SECTION 3. DEFINITIONS~~

~~3.1 — Academic Freedom — The College supports the Academic Association of University Professors 1940 Statement of Principles on Academic Freedom and Tenure, “institutions of higher education are conducted for the common good and not to further the interest of either the individual teacher or the institution as a whole. The common good depends upon the free search for truth and its free exposition.”~~

~~3.2 — Guest Speakers, Lecturers, Performers, and Organized Groups (collectively, “Guest Speakers”) — A person or group neither attending Southern, nor otherwise employed by the College, who is invited by an officially recognized student, student organization, a faculty member, or a staff member, to present or perform in a College classroom, meeting room, lunch area, or student common area.~~

~~3.3 — Indoor Common Areas — Indoor common areas include hallways, restrooms, and other indoor areas accessible to students in general.~~

~~SECTION 4. POLICY~~

~~4.1 — Only an officially recognized student, student organization, faculty member, or staff member may invite a Guest Speaker to perform or present in a College classroom, meeting room, or lunch area. Prior to inviting a Guest Speaker to present or perform in a College classroom, meeting room, lunch area, or student common area an officially recognized student, student organization, faculty member, or staff member must submit a Request to Invite a Guest Speaker, Lecturer, Performer, or Organized Group (SCP-1400.A) to her/his immediate supervisor or appropriate organization advisor.~~

~~4.2 — An officially recognized student, student organization, faculty member, or staff member hosting a Guest Speaker in a College classroom, meeting room, lunch area, or student commons area may not open the Guest Speaker’s presentation or performance to individuals unaffiliated with the College without obtaining prior approval from the faculty or staff member’s immediate supervisor or the student organization’s advisor.~~

~~4.3 — Students, student organizations, faculty, and staff have a right to invite individuals to campus. Policies required by the College before a Guest Speaker is invited to appear on campus have been designed only to ensure that there is orderly scheduling of facilities and adequate preparation for the event. A request to invite a Guest Speaker to present or perform in a College classroom, meeting room, lunch area, or student commons area shall be made in writing to the faculty or staff member’s immediate supervisor or to the appropriate student organization’s advisor at least seven (7) days (excluding holidays and weekends) prior to the date of the proposed presentation or performance. Exceptions to the minimum notice requirements may be authorized by the immediate supervisor or appropriate organization advisor in appropriate cases.~~

~~4.4 — Any request to invite a Guest Speaker to present or perform in a College classroom, meeting room, or lunch~~

~~area, or student commons area shall contain the following (as in Section 3 of SCP-1400.A):~~

~~4.4.1—the name of the sponsoring individual or organization;~~

~~4.4.2—the proposed date, time and location of the meeting, lecture, or performance;~~

~~4.4.3—the expected size of the audience;~~

~~4.4.4—the name and address of the proposed Guest Speaker, and~~

~~4.4.5—the topic.~~

~~4.5—Any external guest speaker, lecturer, performer, or organized group request is subject to the availability of the requested space for the meeting time and date requested. In the event that space is unavailable for the requested time and date of the meeting, or otherwise inappropriate for the request, or the request would impose substantial interference with normal activities of the institution, alternative available space may be offered by the institution, or the sponsoring organization is free to request a more suitable date and location. The individual or group inviting the external guest speaker, lecturer, performer, or organized group is responsible for confirming the availability of space with the appropriate Director of Campus Operations. The College will not withhold use of institutional facilities as a means of censorship.~~

~~4.6—A request to invite a Guest Speaker to present or perform to whom payment would have to be from the College funds is subject to the availability of such funds. In order to receive payment for services, the Guest Speaker must be a registered vendor with the State of West Virginia. An electronic vendor application is available at <https://www.wvoasis.gov/>.~~

~~4.7—A request for a Guest Speaker may be denied if the faculty or staff member's immediate supervisor, or unit supervisor or the student organization's advisor determines that the proposed presentation or performance will:~~

~~4.7.1—Damage or destroy College property; or~~

~~4.7.2—Disrupt, impair, or interfere with the College's regularly scheduled classes; or~~

~~4.7.3—Physically harm, coerce, intimidate, or invade the lawful rights of students and College personnel;
or~~

~~4.7.4—Incite violence; or~~

~~4.7.5—Constitute criminal activity.~~

~~4.7.6—Additionally, the faculty or staff member's supervisor or the student organization's advisor, may deny a request to invite a Guest Speaker if it is reasonably determined the presentation or performance presents a clear and imminent threat to the College's orderly operations or is obscene (i.e., that which appeals to the obscene interest in sex; is patently offensive; and lacks serious literary, artistic, political, or scientific value).~~

~~4.8—Any meeting, assembly, or activity to which a Guest Speaker may be invited is subject to all requirements, conditions, and approvals set forth in any policy or regulation of the Board of Governors and/or the institution concerning the use of campus property and facilities.~~

~~4.9—The views expressed by a Guest Speaker are his or her own and do not necessarily represent the views of the~~

~~College. Guest Speakers shall be held solely responsible for the views they express. The presence of a Guest Speaker on campus does not imply approval or endorsement by the College of the views expressed by the Guest Speaker, or by anyone else present at the event.~~

~~SECTION 5. BACKGROUND OR EXCLUSIONS~~

~~5.1 — None.~~

~~SECTION 6. GENERAL PROVISIONS~~

~~6.1 — None.~~

~~SECTION 7. RESPONSIBILITIES~~

~~7.1 — Individual or Group Making a Request:~~

~~7.1.1 — Complete SCP 1400.A, Request to Invite a Guest Speaker, Lecturer, Performer, or Organized Group and provide other required documentation as needed.~~

~~7.1.2 — Submit one copy of SCP 1400.A and required documentation to the immediate supervisor (if the requestor is faculty or staff) or to the student organization's advisor.~~

~~7.1.3 — Submit requests directly to the immediate supervisor, if the requestor is a faculty or staff member.~~

~~7.1.4 — Submit requests directly to the appropriate campus Student Government Association Advisor, if the requestor is the Student Government Association President.~~

~~7.1.5 — Request a conference at any step to discuss recommendations, if desired.~~

~~7.1.6 — A recommendation for denial at any step does not preclude an individual's or group's opportunity to be approved at the remaining phases. See, Section 7.4 below.~~

~~7.2 — The Immediate Supervisor or Student Government Association Advisor Will:~~

~~7.2.1 — Accept and review requests and appropriate documentation to determine that the required materials are included.~~

~~7.2.2 — Approve or deny the request and notify in writing the individual or group making a request within two (2) working days of the decision.~~

~~7.2.3 — Forward requests and appropriate documentation to the appropriate unit supervisor or organizational advisor for review and/or approval or denial.~~

~~7.2.4 — Cabinet level positions will submit requests directly to the President or President's authorized designee for review and/or approval or denial.~~

~~7.3 — The appropriate Unit Supervisor or Organization Advisor Will:~~

~~7.3.1 — Accept and review requests and appropriate documentation to determine that the required materials are included.~~

~~7.3.2 — Approve or deny the request and notify in writing the individual or group making a request within~~

~~two (2) working days of the final decision.~~

~~7.3.3 Forward a copy of requests and appropriate documentation to the President’s Office for maintaining a file with the names of individuals or groups that have been approved or denied as a Guest Speaker.~~

~~7.4 The Appeal Process:~~

~~7.4.1 In the event of a recommendation of denial, the individual or group making the request may appeal the final decision to the President.~~

~~7.4.2 The President shall review the request, documentation, and reason(s) for denial and render a written decision for approval or denial within two (2) working days of receiving the request for appeal.~~

~~7.5 The President of Southern West Virginia Community and Technical College or the President’s authorized designee is responsible for the implementation of this policy.~~

~~**SECTION 8. CANCELLATION**~~

~~8.1 None.~~

~~**SECTION 9. REVIEW STATEMENT**~~

~~9.1 This policy shall be reviewed on a regular basis with a time frame for review to be determined by the President or the President’s designee. Upon such review, the President or President’s designee may recommend to the Board that the policy be amended or repealed.~~

~~**SECTION 10. SIGNATURES**~~

~~_____~~
~~**Board of Governors Chair**~~ ~~_____~~ ~~**Date**~~

~~_____~~
~~**President**~~ ~~_____~~ ~~**Date**~~

~~**Attachments:** SCP 1400.A, *Request to Invite a Guest Speaker, Lecturer, Performer, or Organized Group*~~

~~**Distribution:** Board of Governors (12 members)
www.southernwv.edu~~

~~**Revision Notes:** May 28, 2014 Originated~~

~~June 17, 2014 Initial Release~~

~~July 21, 2020 Revisions reflect changes in the procedural and approval process, changes in the notification and documentation requirements, inclusion of the definition of academic freedom, inclusion of the West Virginia Council for Community and Technical College Education, Legislative Rule, Series 9, regarding academic freedom, and the Academic Association of University Professors 1940 *Statement of Principles on Academic Freedom and Tenure* in the policy’s reference section.~~

**SCP-1400.A
RESCIND POLICY**

Request to Invite a Guest Speaker, Lecturer, Performer, or Organized Group

Potential Guest Speakers (as defined in SCP 1400) are not to be contacted until official approval has been received. Any Guest Speaker request must be made to the immediate supervisor or appropriate organization advisor seven (7) days prior to the date of the proposed speaking engagement, performance, or lecture. Exceptions to the minimum notice requirements may be authorized by the immediate supervisor or appropriate organization advisor in appropriate cases. Upon completion of this form, please submit it to the appropriate supervisor or organization advisor.

Section 1. General Information *(To be completed by the individual/group making the request.)*

Name of Sponsoring Individual or Organization, if any:	
Name of Person Completing this Form:	
Your Contact Information (Phone Number and E-mail):	

Section 2. Guest Speaker Information

Full Name of Guest Speaker:	
Mailing Address:	
Telephone Number:	
E-mail Address:	
Guest Speaker's Corporate Affiliation, if any:	

Section 3. Event Information

Proposed Date(s) of Event/Class/Meeting:	
Proposed Time(s) of Event/Class/Meeting:	
Proposed Location of Event/Class/Meeting:	
Expected Attendance for Event/Class/Meeting:	
Title/Topic/Performance being Presented:	

Section 4. Signature and Date

Individual or Organization's Representative Signature:	Date:
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Section 5. Signature of Immediate Supervisor or Organization Advisor, Appropriate Unit Supervisor, and Date

<input type="checkbox"/> Approved <input type="checkbox"/> Denied Immediate Supervisor or Organization Advisor's Signature: <i>If denied, state the reason for denial (use additional sheet if necessary):</i>	Date:
<input type="checkbox"/> Approved <input type="checkbox"/> Denied Unit Supervisor's Signature: <i>If denied, state the reason for denial (use additional sheet if necessary):</i>	Date:

OFFICE USE ONLY
Copy to: <input type="checkbox"/> Individual or Organization's Representative <input type="checkbox"/> Appropriate Director of Campus Operations <input type="checkbox"/> President's Office

1. Executive Summary

Overview:

This strategic plan outlines Southern West Virginia Community and Technical College's commitment to providing accessible, affordable, and quality education that fosters success for our diverse student body. The plan is designed to respond to our region's evolving educational and workforce needs, ensuring that our students are well-prepared to thrive in both local and global economies.

Key Goals:

1. **Provide Affordable and Accessible Education:** Deliver education, service, and training opportunities for students of all backgrounds, abilities, and goals.
2. **Respond to Workforce and Economic Needs:** Offer relevant and high-quality courses and programs that address the changing needs of local and regional employers and industries.
3. **Build Collaborative Relationships:** Enhance the college's visibility, reputation, and impact by fostering strong partnerships with community partners, schools, alumni, and other stakeholders.
4. **Promote Innovation and Excellence in Teaching:** Use technology, data, and best practices to improve student outcomes and satisfaction.
5. **Strengthen Financial Stability:** Ensure long-term fiscal health to continue providing affordable and accessible education, service, and training opportunities.

Mission Statement:

Southern West Virginia Community and Technical College provides accessible, affordable, quality education and training that promote success for those we serve.

Vision Statement:

Southern aspires to establish itself as a model of leadership, academic excellence, collaboration, and occupational training, equipping its students with the tools necessary to compete and prosper in the regional and global economies of the twenty-first century.

2. Institutional Background

History of Southern:

Southern West Virginia Community and Technical College (Southern) is a public

community college with its main campus in Logan, West Virginia. The college is part of the West Virginia Community and Technical College System.

In 1960, Southern was founded as the Logan and Williamson branches of Marshall Colleges and renamed as branches of Marshall University when Marshall achieved university status in 1961. Southern was given community college jurisdiction over Logan and Mingo counties. Initially, both campuses were housed in buildings that had become vacant by the respective Boards of Education during the desegregation of public education. Known as “the branch college,” both campuses sported basketball teams.

A significant restructuring of higher education in West Virginia occurred in 1969 with the creation of the Board of Regents. The two branches were merged and became a stand-alone community college in 1970. At that time, the name was changed to the Logan-Williamson Community College. The name was again changed from Logan-Williamson Community College to Southern West Virginia Community College in 1971. An institutional name change occurred in 1995 when the college was renamed Southern West Virginia Community and Technical College. In 1995, the Institution’s name changed from Southern West Virginia Community College to Southern West Virginia Community and Technical College. (1995) During this time, the college’s jurisdiction was expanded to include Boone and Wyoming County.

Southern West Virginia Community College (Southern) was established as an independently accredited, comprehensive community college on July 1, 1971, by consolidating two existing branches of Marshall University. These branches, located in Logan and Mingo Counties, had operated under Marshall’s direction since 1960 and provided the first two years of liberal arts and teacher education and career programs in secretarial science and radiologic technology. In 1971, these two locations became Southern's first two campuses when it became an independently accredited institution of higher education. It was also in 1971 that Southern’s first building was completed in Williamson.

Since 1971, the College has continued to expand its academic, workforce development, and community service offerings. In 1976, the West Virginia Board of Regents established formal service areas for each state’s public colleges and universities. Southern was assigned an approximately 1,900 square miles area, including Boone, Logan, Mingo, and Wyoming counties. In 1981, the College’s service area was expanded through an interstate agreement with Kentucky, which allowed students from Martin and Pike counties to attend Southern at the in-state tuition rate.

In 1995, with a renewed emphasis on workforce development and technical training, the state legislature changed the names of all community colleges in the state to emphasize their technical components. Southern's name became Southern West Virginia Community and Technical College. In addition to the name change, three counties were added to Southern's service district: Lincoln, McDowell, and Raleigh. McDowell and Raleigh were identified as "shared counties" responsible for providing educational opportunities shared with two other community colleges. Currently, the college serves Boone, Lincoln, Logan, McDowell, Mingo, and Wyoming counties.

Along with increasing enrollment, expansion of the geographic area served, and growth in the number and types of programs offered, the College's physical facilities have also grown through the years. Beginning with the original building on the Williamson Campus in 1971, new facilities have been constructed throughout the College's district. The first Logan Campus building was built in 1979, and a new addition was added in 1987. In Wyoming County, a new location was selected near Twin Falls State Park, and a building was constructed there in 1989. In 1996, the Boone Campus relocated from a renovated facility in Madison to a new building adjacent to the Boone County Career and Technical Center.

A second building was added to the Logan Campus in October 1998, and in 1999, a new library wing was added to the Williamson Campus. In the fall of 2007, a first-of-its-kind facility in West Virginia was built, physically connected to the Lincoln County Comprehensive High School. This site was opened to serve the Lincoln County area better. The College welcomed students into a new 55,000-square-foot, state-of-the-art Allied Health and Nursing facility on the Logan Campus in January 2008. In April 2013, Southern proudly opened the Applied Technology Center on the Williamson Campus, greatly enhancing the workforce and career training opportunities in Mingo County and surrounding communities. Subsequently, the College acquired the adjacent National Guard Armory building and property in Williamson. The building has been renovated to accommodate new energy technology programs. The facilities and locations throughout the service district allow Southern to continue to provide comprehensive education and training to meet the needs of current and future credit and non-credit students.

Through the years, Southern has developed educational agreements with several public and private colleges and universities. These agreements were established to provide local access and additional opportunities for those who have completed the associate degree. This local access to baccalaureate and master's degree programs utilizes a variety of delivery modes, including on-campus, traditional, and online instruction. These agreements with higher education institutions throughout the state and nation are continuously updated, and new ones are initiated as needed.

Southern continues to provide the highest-quality educational programs and training to serve the residents of its service district. The College strives to meet its mission of providing accessible, affordable, quality education and training that promotes success for those we serve.

Current Status and Achievements:

- Southern has achieved six consecutive semesters of increased enrollment.
- Student retention rates have increased by 7.5% over the past three years.
- In Spring 2024, extensive upgrades to the electronics in the Savas-Kostas Theater were completed. These included upgraded sound, lighting, projection, and video capabilities. A large 220-inch retractable screen was also installed to enhance presentations and to enable the Theater to be a fully functional classroom or meeting facility.
- Fifty-eight percent of Southern graduates leave the institution with no student loan debt.
- Southern has \$12,714,524 in reserves.
- The College was awarded \$1,275,000.00 in Earmarked Funds as Part of the community Facility Grant Program from the United States Department of Agriculture
- The College was awarded \$800,000.00 from the US Department of Education in Earmarked funds as part of the Innovative Approaches to Literacy, Full-Service Community Schools, and Promise Neighborhood Program. These funds will help with the growth of the ECA program.
- In July 2024, a new CRM, Element 451, was implemented to improve the Admissions Application process and communication with potential students. Element 451 features and integrates BOT and AI into the system, allowing for engaging interactions with potential students.
- Southern is currently working with the State of West Virginia and the WV Higher Education Policy Commission to replace the heating and cooling units in Building A on the Logan Campus. This includes a Cooling Tower, 41 Water Source heat pumps, 21 individual wall units, and 6 roof-top units. The Governor's Office has designated \$2,200,000 for this project.
- Southern was recognized in the Great Colleges to Work For program in 2021 and 2022. In 2021, Southern was recognized in three categories: Mission & Pride; Confidence in Senior Leadership; and Diversity, Inclusion & Belonging. In 2022,

Southern for the first time received Honor Roll status and was recognized in seven categories: Job Satisfaction & Support; Mission & Pride; Supervisor/Department Chair Effectiveness; Confidence in Senior Leadership; Shared Governance; Faculty Experience; and Diversity, Inclusion & Belonging. Honor Roll status is given to the top four institutions that were cited most often in each size category.

- The foundation has exceeded its goal for the Fifty Years and Beyond campaign of \$1.5 M.
- The College has completed its federal earmark requirements for \$800,000. ECA funding is available for the 2024/2025 term.
- Southern is closing and executing final agreements for the federal earmark of \$1.7 M. on September 11, 2024
- The Foundation secured a third federal earmark for 2026 to complete the seating and lift system for the Savas Kostas Theater in the amount of \$300,000
- The Cory Maynard Memorial Scholarship is nearly fully funded at over \$40,000.00 of the \$50,000 goal.
- A new Spirit of Logan Scholarship has been established, and the College received \$26,000 in cash and another \$15,000 in pledges. The goal for this fund is \$50,000.
- Allied Health and Nursing 2024 Licensure Passage Rates:
 - Paramedic Science – 75%
 - Medical Laboratory Technology – 86%
 - Nursing
 - Traditional – 88%
 - Accelerated – 100%
 - Aggregate – 91%
 - Radiologic Technology – 93%
 - Respiratory Care – 77%
 - Salon Management Degree – 87%
 - Surgical Technology – 100%
 - West Virginia Cosmetology License – 82%

Core Values:

We will accomplish our mission by:

1. Achieving excellence in education and service.
2. Exhibiting integrity in all that we do.
3. Collaborating and communicating actively with others.
4. Being committed in word and deed.
5. Imparting passion and compassion to our every task.
6. Leading by encouragement and support of lifelong learning.
7. Embracing change through bold actions.
8. Being creative and innovative at all levels.
9. Initiating opportunities for the community.
10. Celebrating success.

3. Strategic Planning Process**Planning Process:**

The planning process for Southern West Virginia Community and Technical College's new Strategic Plan began in March of 2023 and concludes in December of 2024. The process began with a two-day retreat at Hawks Nest State Park on March 6, 2023. During the retreat, the Cabinet members participated in discussions about the future direction of the College and agreed to serve as the Steering Committee for the Strategic Planning process. This marked the formal initiation of the development of the Strategic Plan, setting a foundation for active involvement across all levels of leadership.

Following the retreat, on March 6, 2023, the Cabinet reviewed strategic plans from peer institutions, including Blue Ridge, Harford, Northern, Pierpont, and WVUP, to gather insights and best practices. A week later, on March 20, 2023, the Cabinet held a detailed SWOT Analysis discussion, identifying key strengths, weaknesses, opportunities, and threats facing the College.

From March 24-29, 2023, members of the Cabinet attended the Higher Learning Commission (HLC) Conference in Chicago, where workshops on Strategic Planning provided valuable guidance. These workshops contributed to further refining the College's strategic approach.

On April 27, 2023, emails were sent to both students and community members, inviting them to participate in the planning process. The College requested feedback on the SWOT analysis, the mission statement, and goals for the new Strategic Plan. This outreach ensured that a wide range of perspectives would be considered in formulating the Strategic Plan.

Throughout 2023 and early 2024, the Cabinet, various committees, and employees at all levels of the College contributed to refining the mission statement, goals, and objectives. A webpage was added to the College's website so that anyone could review the goals and objectives and submit potential strategies to help the College achieve those goals and objectives.

By early 2024, workshops were conducted with faculty and staff to develop strategies for achieving the goals and objectives laid out in the Strategic Plan. Feedback was continuously gathered from employees, with the Steering Committee Chair leading several updates and discussions, including during Faculty Convocation and other staff meetings. Over 240 strategies were submitted by employees, students, and community members.

The strategic planning process continued into 2024, with ongoing discussions to refine strategies. Cabinet members met on May 28, 2024, to assign goals to each unit and develop strategies aligning with the institution's goals and objectives. During the August 6, 2024, meeting, Cabinet reviewed the outline of the Strategic Plan narrative and discussed needed items to complete the rough draft. On September 3, 2024, the Cabinet addressed the remaining items necessary to finalize the draft. A rough draft was delivered to the Strategic Planning Committee during the September 2024 Governance Day meeting for final revisions, after which the final rough draft will be sent to the Cabinet in November, and the final draft to the Cabinet and the Board of Governors in December 2024 for final approval.

4. Environmental Scan

Internal and External Analysis (SWOT):

Strengths:

Southern West Virginia Community and Technical College boasts a strong accreditation and financial health foundation, positioning it as a leading higher education provider in southwestern West Virginia. The College benefits from confidence in its senior leadership and fosters positive working relationships across organizational units, enhancing its overall effectiveness.

The institution's commitment to continuous improvement is reflected in its flexible class delivery options, advanced technology adoption, and robust assessment culture. Southern is recognized for its affordability, making higher education accessible to a broad spectrum of students, many of whom receive financial aid. The College's dedication to student success is evident through the caring support provided by faculty, staff, administration, and the foundation.

Southern's strategic initiatives, including a comprehensive enrollment plan and master facilities plan, contribute to its sustainability and growth. The College also excels in maintaining small class sizes, promoting a favorable student-teacher ratio that enhances the learning experience.

Moreover, the College's strong community ties, transferable class agreements, and new workforce programs, particularly those appealing to male students, further demonstrate its responsiveness to regional needs. Finally, increased participation in institutional governance underscores Southern's inclusive approach to decision-making and leadership.

Weaknesses:

While Southern West Virginia Community and Technical College has many strengths, several areas require attention to ensure sustained success. The College has experienced a lack of long-term strategic planning. This is evident without comprehensive strategic plans across key areas, including academics, technology, student services, finance, business services, human resources, and advertising/marketing. These gaps have hindered the College's ability to fully align its operations with its strategic goals.

Additionally, the College faces infrastructure challenges, particularly with aging buildings that may not fully support the modern educational environment. The lack of a unified and effective retention plan, coupled with low student engagement, further exacerbates the challenge of maintaining and improving enrollment figures.

Moreover, there is a need for a deeper understanding of the student experience at Southern, which is critical for tailoring services and improving student satisfaction. The absence of KPI data dashboards limits the College's ability to track progress effectively and make informed decisions based on real-time data.

Finally, the lack of uniformity in online class navigation creates an inconsistent learning experience for students, which could impact their academic success and satisfaction. Addressing these weaknesses is crucial for Southern as it seeks to strengthen its institutional effectiveness and student outcomes.

Opportunities:

Southern West Virginia Community and Technical College is positioned to capitalize on

several key opportunities that can drive future growth and success. A significant percentage of the local population does not yet hold a higher education credential, presenting an untapped market for enrollment. By strengthening partnerships with feeder high schools and Career and Technical Education (CTE) programs, the College can create seamless pathways for students to transition into postsecondary education.

Southern's strong reputation in nursing and allied health programs offers an opportunity to expand these high-demand areas further, particularly as healthcare continues to be a growing industry in the region. State funding for dual credit provides a mechanism to increase early college access, positioning Southern as a preferred option for high school students seeking a head start on their college education.

Performance-based funding models may also present new financial opportunities for the College to secure additional funding by improving student outcomes. With the introduction of the new mySouthern App and a new advising system designed to increase student and faculty interactions, the College is leveraging technology to improve student engagement and success.

Additionally, Southern has the potential to enhance its influence and reach by building strategic partnerships with local employers, four-year institutions, and civic and political leaders. These partnerships can lead to stronger workforce development programs and expanded opportunities for students to transfer or find employment post-graduation. Participation in the Higher Learning Commission (HLC) academies and the Southern Mountains Consortium further underscores Southern's commitment to continuous improvement and collaboration.

New professional development platforms and an entrepreneurial spirit within the College provide opportunities to invest in faculty and staff, enhancing their skills and encouraging innovation across all institution levels.

By pursuing these opportunities, Southern can increase enrollment and strengthen its programs, improve student outcomes, and contribute to the economic and social well-being of the region.

Threats:

Southern West Virginia Community and Technical College faces several significant external and internal challenges that may affect its future growth and sustainability. A high percentage of the local population lacks higher education, and there is a declining college-going rate, both limiting the potential student pool. Additionally, the College serves a relatively homogenous population and has seen limited enrollment growth in recent years. Male students also have low participation, which reflects broader demographic challenges.

Southern experiences a lack of support from certain feeder high schools, which can impact student recruitment. Furthermore, the performance-based funding model introduces financial uncertainty, particularly given the declining perception of the value of higher education in society. The increasing encroachment of four-year institutions, often called “mission creep,” also presents a competitive threat to the College's student base.

Internal challenges include an urgent “need it now” mentality among students, along with concerns over their mental health and well-being. The teaching profession is declining while employees seek more flexible working environments. These challenges call for adaptive strategies to address student and employee needs while maintaining the College's mission.

5. Strategic Goals, Objectives, and Strategies

A goal is a broad, long-term outcome that Southern seeks to achieve. It represents the overarching ambition or purpose aligned with the College’s mission, vision, and core values to help guide the overall direction of the institution over a multi-year period.

An objective is a specific, measurable target that supports achieving the goal. Objectives break down goals into more actionable outcomes that can be measured and assessed over a shorter timeframe. Each goal will have multiple objectives.

Strategies are the detailed, concrete actions needed to fulfill each objective.

Goal 1: Provide affordable and accessible education, service, and training opportunities for students of all backgrounds, abilities, and goals.

- **Objective 1A:** Increase the enrollment, retention, and completion rates of students from underrepresented and underserved groups, such as low-income, first-generation, minority, veteran, and adult learners.
- **Objective 1B:** Expand the availability and quality of online, hybrid, and flexible learning options that cater to the diverse needs and preferences of students, especially those who face barriers such as distance, time, or family obligations.
- **Objective 1C:** Integrate community service and civic engagement into the college’s culture and curriculum to foster social responsibility and global citizenship among students and employees.
- **Objective 1D:** Develop partnerships with community organizations, agencies, and businesses that can offer service placements, projects, and resources for students, as well as collaborate with the college on curriculum development, program evaluation, and advocacy.

- **Objective 1E:** Foster a culture of diversity, equity, inclusion, and belonging on campus and in the classroom by promoting respect, understanding, and appreciation of different perspectives, backgrounds, and experiences, as well as providing opportunities for intercultural and global learning.
- **Objective 1F:** Recognize and reward the service contributions and achievements of students, faculty, and staff by offering certificates, awards, scholarships, and other forms of recognition, as well as showcasing their stories and impacts on the college and community.

Goal 2: Respond to the changing workforce and economic needs of the local and regional employers and industries by offering relevant and high-quality courses and programs.

- **Objective 2A:** Conduct regular and systematic environmental scanning, labor market analysis, and employer feedback to identify current and emerging trends, skills, and demands in various sectors and occupations.
- **Objective 2B:** Develop, revise, and align curricula, learning outcomes, and assessments with the industry standards, best practices, and accreditation requirements, as well as the college's mission, vision, and values.
- **Objective 2C:** Offer a range of courses and programs that are responsive to the diverse needs and interests of students, such as transfer, career and technical, continuing education, customized training, and apprenticeship programs.
- **Objective 2D:** Enhance the quality and effectiveness of instruction by providing faculty with professional development, resources, and support, as well as encouraging innovation, collaboration, and engagement in teaching and learning.
- **Objective 2E:** Establish and maintain partnerships with employers, industry associations, and other stakeholders to provide students with opportunities for work-based learning, internships, mentorships, and employment.

Goal 3: Build strong and collaborative relationships with community partners, schools, alumni, and other stakeholders to enhance the college's visibility, reputation, and impact.

- **Objective 3A:** Increase the awareness and recognition of the college's programs, services, and achievements among the public, media, policymakers, and potential students by developing and implementing effective marketing, communication, and outreach strategies.

- **Objective 3B:** Strengthen the alignment and articulation of the college's courses and programs with the secondary and postsecondary education systems, as well as the state and national standards and expectations, by creating and maintaining transfer agreements, dual enrollment programs, early college academies, and academic pathways.
- **Objective 3C:** Engage and support the college's alumni and donors by creating and maintaining an alumni network, database, and communications, as well as organizing events, activities, and fundraising campaigns to celebrate their success and solicit their feedback and contributions.
- **Objective 3D:** Foster a culture of collaboration and engagement among the college's internal and external stakeholders by establishing and participating in advisory boards, committees, councils, and networks, as well as soliciting and responding to their input and feedback on the college's planning and improvement.

Goal 4: Promote innovation and excellence in teaching and learning by using technology, data, and best practices to improve student outcomes and satisfaction.

- **Objective 4A:** Adopt and implement effective and innovative instructional technologies and methods that can enhance student engagement, interaction, and learning, such as online platforms, multimedia tools, simulations, games, and flipped classrooms.
- **Objective 4B:** Provide training, resources, and support for faculty and staff interested in or involved in using technology and innovation in teaching and learning, such as workshops, webinars, manuals, and grants, as well as creating a recognition and reward system for their efforts and achievements.
- **Objective 4C:** Create and maintain a technology and innovation center or office that can coordinate, facilitate, and promote the college's technology-related initiatives, events, and opportunities, as well as serve as a liaison and resource for students, faculty, staff, and external partners.
- **Objective 4D:** Evaluate and improve the quality and impact of the college's technology and innovation activities by collecting and analyzing data on student learning, satisfaction, and retention, as well as faculty and staff satisfaction and performance, and using the results to inform decision-making and improvement.
- **Objective 4E:** Showcase and celebrate the college's technology and innovation achievements and stories by creating and maintaining a website, blog, and social

media platforms, as well as organizing events, activities, and awards to highlight the college's technology contributions and impacts.

Goal 5: Strengthen financial stability to provide affordable and accessible education, service, and training opportunities for students of all backgrounds, abilities, and goals.

- **Objective 5A:** Develop and implement a comprehensive financial plan that ensures long-term fiscal health and sustainability.
- **Objective 5B:** Seek to create a competitive environment by aligning the organization's goals and partnerships to highlight the mission of the College.
- **Objective 5C:** Optimize operational efficiency through cost-saving measures and process improvements.
- **Objective 5D:** Advocate for increased state and federal funding for higher education.
- **Objective 5E:** Explore new revenue streams.

Institutional Strategies by Unit

Academic Affairs Strategies

2025 Strategies

1. Academic Affairs (Entire Unit)

- a) Use social media marketing for Program Advisory to build and improve programs. *(Goal and Objective Mapping: 1D, 2B, 2C, 2E, 3A, & 4E)*
- b) Develop tourism pathways for the Tourism Works Program. *(Goal and Objective Mapping: 2B, 2C, & 3B)*
- c) Develop Short-Term Certificate Programs through Micro-credentials for Industry-Recognized Credential Transfer Assurance Guides (ITAGs), Career-Technical Assurance Guides (CTAGs), and Military Transfer Assurance Guides (MTAGs) for credit (ALL programs). *(Goal and Objective Mapping: 1A, 2A, 2B, 2C, 2E, & 3B)*

2. Accreditation and Assessment

- a) Implement on-campus pedagogy-based professional development on assessment. *(Goal and Objective Mapping: 2B, 2D, 4B, & 4D)*

- b) Provide training on student learning outcomes and closing the loop. *(Goal and Objective Mapping: 2B, & 2D)*
- c) Communicate to stakeholders the results of course-level and program-level assessment data to make changes to improve student success. *(Goal and Objective Mapping: 1D, 2D, 3A, 3D, & 4D)*

3. Allied Health and Nursing Programs

- a) Design and build micro-credentials and their associated digital badges which are already embedded in individual modules/chapters in AH and NU programs' courses. *(Goal and Objective Mapping: 2A, 2B, 2E, & 3B)*
- b) Create an LPN to RN program bridge with various Career and Technical Schools in our region. *(Goal and Objective Mapping: 1B, 2B, 2C, & 3B)*
- c) Develop 3+1 and 2+2 RN to BSN programs. *(Goal and Objective Mapping: 1B, 2B, 2C, & 3B)*

4. Professional and Transfer Programs

- a) Implement an Associate in Applied Science Degree Program in Hospitality and Tourism Management on the Williamson Campus. *(Goal and Objective Mapping: 1A, 1D, 2A, 2B, 2C, & 2E)*
- b) Develop Culinary Micro-Credentialing Skill Set Pathways applicable to beginning Culinary through Executive Chef through innovation and Internships from the Hospitality and Tourism Program. *(Goal and Objective Mapping: 1A, 2A, 2B, 2C, 2E, 3A, & 4E)*
- c) Reinvent the Marketing Option of the Business Administration Program to meet the projected needs of the Marketing Manager in Tourism Career Options. *(Goal and Objective Mapping: 1A, 2A, 2B, 2C, & 5E)*
- d) Implement the Grow Your Own WV Pathway to Teaching (GYO). GYO is a collaborative relationship between the identified county "Grow Your Own" WV Pathway to Teaching (GYO WV) program, an Institution of Higher Education (IHE), and the West Virginia Department of Education (WVDE) to meet the increasing demand for K-12 teachers. *(Goal and Objective Mapping: 1A, 2A, 2B, 2C, 3B, & 5E)*
- e) Align high school Dual Enrollment-specific courses to Tourism Pathways as the Higher Education Policy Commission requires. *(Goal and Objective Mapping: 1A, 2B, 2C, 2E, & 5E)*
- f) Expand Early College Academy (ECA) Program choices in all participating county high schools, including Business and Technical Programs as new choices. *(Goal and Objective Mapping: 1A, 2A, 2B, 2C, 2E, & 5E)*

5. Non-Traditional Programs

- a) Expand the current Lineman Program to the next level of Substation infrastructure and transformer construction for certification in Substation Technicians. *(Goal and Objective Mapping: 1A, 2A, 2B, 2C, & 5E)*
- b) Implement Fiber Optics Installer Training Program. Installation, preparation, troubleshooting, and repairs of fiber optic cables and operating systems through optical networking. Color coding and cabling techniques would also be mastered. *(Goal and Objective Mapping: 1A, 2A, 2B, 2C, & 5E)*
- c) Link all Mining Courses to the Academic Mine Management Program to earn Micro-Credentialing Skill Set Badges at multiple levels (4-5) that may also morph into a full 30 Credit Hour Certificate in Mine Management and a 60 Credit Hour Associate in Applied Science Mine Management Degree Program. *(Goal and Objective Mapping: 2B & 2C)*

External Affairs Strategies

2025 Strategies

1. Partner with local media and marketing specialists to develop a scientific marketing approach. Utilizing captured market data based on individuals, interests, internet searches, purchasing, and other behaviors to market specific to their interests and needs. *(Goal and Objective Mapping: 3A)*
2. Develop and maintain relationships with the media, policymakers, and influencers to enhance the college's strengths. Send regular updates, press releases, invitations, and pitches that showcase the college's newsworthy and relevant stories, events, and initiatives. *(Goal and Objective Mapping: 3A)*
3. Develop an internal communication system that informs the college faculty and staff of upcoming events, milestones, and achievements across programs and campuses. This will allow for proper recognition, marketing, and advertising to be developed that highlights the college's impact. *(Goal and Objective Mapping: 3A)*
4. Create a communication plan for alumni outreach. *(Goal and Objective Mapping: 3B)*
5. Engage the services of a company to do address and email updates on our student database. Use the updated list to target similarities within the group for specific marketing campaigns. i.e. year graduated, the program of study while at the college, current city or state of residence. (This data could steer the type of correspondence sent to engage a segment of students who now live close to one another to launch a local alumni chapter.) *(Goal and Objective Mapping: 3B)*
6. Organize and participate in events, such as open houses, fairs, workshops, webinars, and conferences, that can attract and inform potential students and stakeholders about the college and its offerings. Provide them with valuable

information, resources, and incentives, such as brochures, flyers, giveaways, and scholarships. Create teams of participants that represent a wide variety of divisions across the college. *(Goal and Objective Mapping: 3B)*

Facilities Strategies

2025 Strategies

1. Replace older lights with LED-type lighting, which produces up to 90% more efficiency than older lighting. *(Goal and Objective Mapping: 5C)*
2. Have local utilities conduct energy audits of all buildings on all campuses. *(Goal and Objective Mapping: 5C)*
3. Monitor monthly utility costs. *(Goal and Objective Mapping: 5C)*

Finance Strategies

2025 Strategies

1. Increase the budget-training opportunities for all employees. *(Goal and Objective Mapping: 5A)*
2. Develop a tuition plan. *(Goal and Objective Mapping: 5A & 5B)*
3. Attend grant writing training and provide that training to other employees. *(Goal and Objective Mapping: 5D)*

Human Resources Strategies

2025 Strategies

1. Promote an employee culture of continuous learning and knowledge sharing through online learning platforms, lunch-and-learn sessions, and cross-functional projects. *(Goal and Objective Mapping: 1E, 3D, & 4B)*
2. Facilitate knowledge transfer between outgoing and incoming leaders through job shadowing, cross-training, and documentation of critical processes. *(Goal and Objective Mapping: 3D & 5C)*
3. Involve employees in decision-making processes, encourage innovation through idea-sharing platforms, and recognize and celebrate successes that reinforce desired behaviors. *(Goal and Objective Mapping: 1F)*

Information Technology Strategies

2025 Strategies

1. Create IT needs analysis for each unit. *(Goal and Objective Mapping: 2A, 3D, 4A, 4B, 4D, 4E, & 5C)*
2. Develop an Innovation Center – to support increased technology access and education for the college and community. *(Goal and Objective Mapping: 1C, 1F, 2A, 2D, 3C, 3D, 4A, 4B, 4C, 4D, 4E, 5C & 5E)*
3. Establish IR database and webpage. *(Goal and Objective Mapping: 1F, 2A, 2D, 3C, 3D, 4A, 4B, 4C, 4D, 4E, & 5C)*
4. Engage the Southern community (staff, faculty, students, alumni, and community leaders) in data collection through qualitative and quantitative surveys to help establish benchmarks for initiatives and objectives and enable a proactive approach to addressing needs. *(Goal and Objective Mapping: 2A, 3C, 3D, 4A, 4B, 4C, 4D, 4E, & 5C)*

Student Services Strategies

2025 Strategies

1. Develop and implement an Intramural program. *(Goal and Objective Mapping: 1A, 1E, & 3C)*
2. Create and facilitate a "Day of Service" program. *(Goal and Objective Mapping: 1A, 1C, 1E, 1F, & 3C)*
3. Hold an awards ceremony to recognize students' academic, leadership, or service achievements at the end of the academic year. *(Goal and Objective Mapping: 1A & 1F)*

6. Implementation, Assessment, and Communication Plan

Implementing Southern West Virginia Community and Technical College's Strategic Plan will involve continuous monitoring, evaluation, and reporting to ensure progress toward achieving the institution's goals and objectives. Each member of the College's Cabinet has been assigned responsibility for specific strategic goals, with accountability for tracking progress, making adjustments, and reporting outcomes to the Strategic Planning Committee (SPC) and the College President.

- **Goal 1**, focused on providing affordable and accessible education, will be jointly monitored by the Chief Student Services Officer and the Chief Facilities Officer.
- **Goal 2**, addressing the changing workforce needs and academic programs, will be overseen by the Chief Academic Officer.
- **Goal 3**, focused on building strong community partnerships, will be managed by the Chief External Affairs Officer.

- **Goal 4**, centered on promoting innovation and excellence in teaching and learning, will be the responsibility of the Chief Information Officer.
- **Goal 5**, aimed at strengthening the College's financial stability, will be jointly overseen by the Chief Finance Officer and the Chief Human Resources Officer.

Each Cabinet Officer will be required to provide updates on the progress of their assigned goals. This reporting will occur at the College's four Governance Day meetings, with the SPC reviewing one or more specific goals at each session:

- Goal 1 will be reviewed at the first Governance Day meeting of the Academic Year.
- Goal 2 at the second.
- Goal 3 at the third.
- Goals 4 and 5 at the fourth Governance Day meeting.

At the conclusion of each Governance Day meeting, the SPC Chairperson and the Recorder will provide the College community with an email update summarizing the key developments, discussions, and decisions made by the Strategic Planning Committee. This communication will ensure that the broader College community remains informed and engaged with the Strategic Plan's progress.

As part of the formal reporting process, by June 30th of each year, each Cabinet member will complete and submit an action plan form for each strategy. These action plans will provide a detailed report on the current year's progress and outline specific plans for the upcoming year. This ensures that goals remain on track and that strategies are adapted as necessary to meet evolving challenges and opportunities. The completed action plan forms and a formal written report will be submitted to the SPC Chairperson and the College President.

After submitting these reports, by September 30th of each year, the SPC Chairperson, in consultation with the College President and the Director of Communications, will issue a press release summarizing the College's progress in achieving its strategic goals. This will ensure that stakeholders, both internal and external, are kept informed of the institution's forward momentum.

This structured, ongoing evaluation process, coupled with annual action planning, regular updates, and transparent communication, is critical to keeping the Strategic Plan on course and ensures that Southern West Virginia Community and Technical College remains focused on its mission to serve students and the broader community effectively.

7. Appendix

Action Plan Update Form Items

(This form will be primarily digital, but a paper form will be available.)

Date Completed

- The date when this form is completed.

Year

- The academic or fiscal year the action plan is covering.

Goal Number

- Specify which strategic goal the action plan is addressing (e.g., Goal 1: Provide affordable and accessible education).

Objective Number

- Identify the specific objective within the strategic goal that this action plan targets.

Strategy

- The strategy being implemented to achieve the objective.

Action Steps

- A detailed list of the specific actions or tasks completed.

Responsible Person(s)

- Name(s) and titles of the individuals responsible for executing each action step.

Key Performance Indicators (KPIs) Update

- Update on the specific, measurable criteria that will be used to evaluate the success of the strategy (e.g., enrollment growth percentages, retention rates, community partnerships established).

Status Update

- Current status of each action step (e.g., "Not Started," "In Progress," "Completed").

Challenges/Barriers

- Any potential or existing challenges that could impact the successful implementation of the strategy.

Proposed Solutions

- Planned actions or adjustments to overcome the challenges or barriers listed.

Outcomes Achieved (End-of-Year Reporting)

- A summary of outcomes, including any data or metrics, to assess the success of the strategy after it has been implemented.

Future Plans/Adjustments

- Recommendations for the upcoming year based on the results of the current year's implementation, including any adjustments or new strategies.

Submitted By

- Person who submitted this action plan update.

EFFECTIVE

**SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE**

Organizational Chart

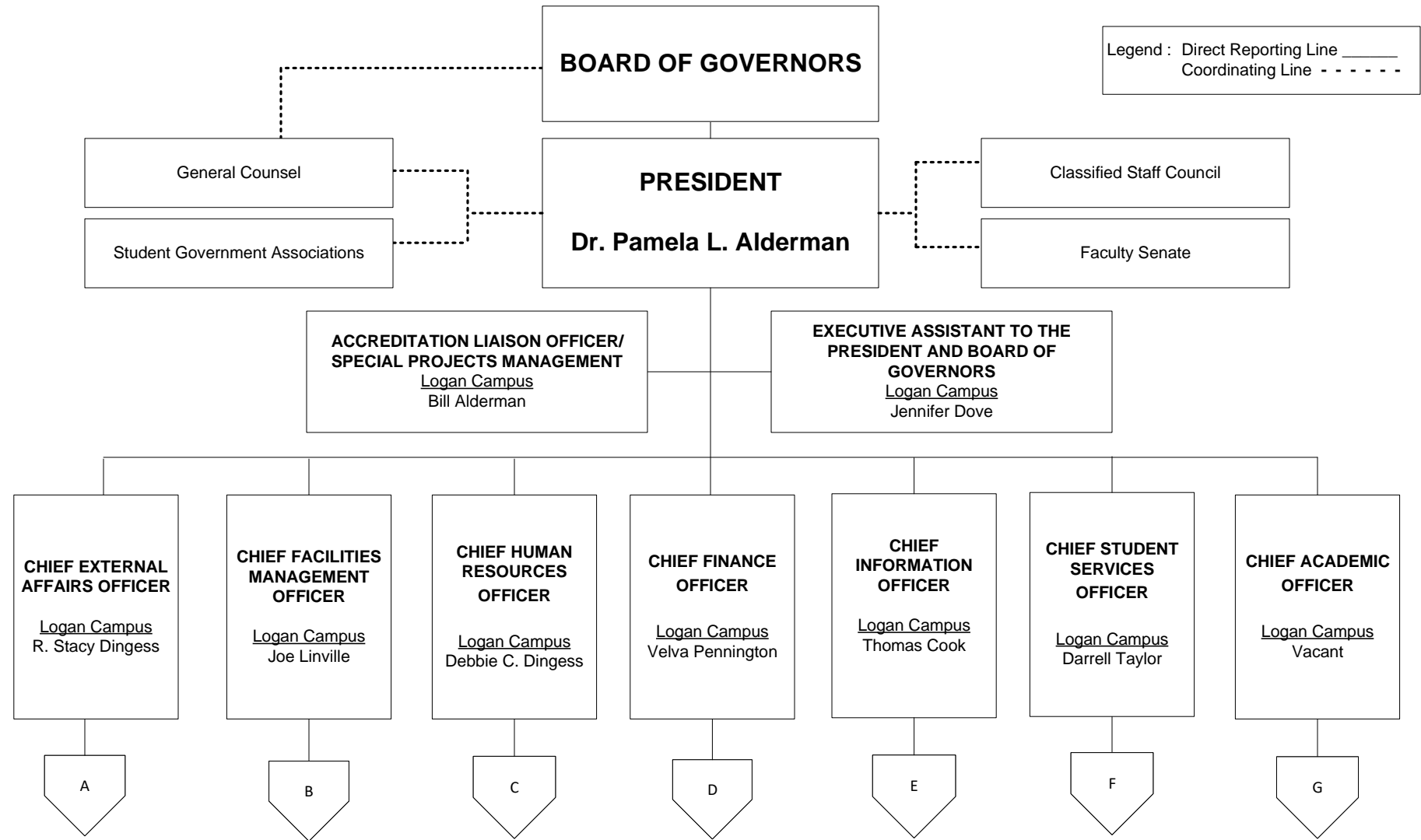
**UPDATED
12/03/2024**



**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
ORGANIZATIONAL CHART**

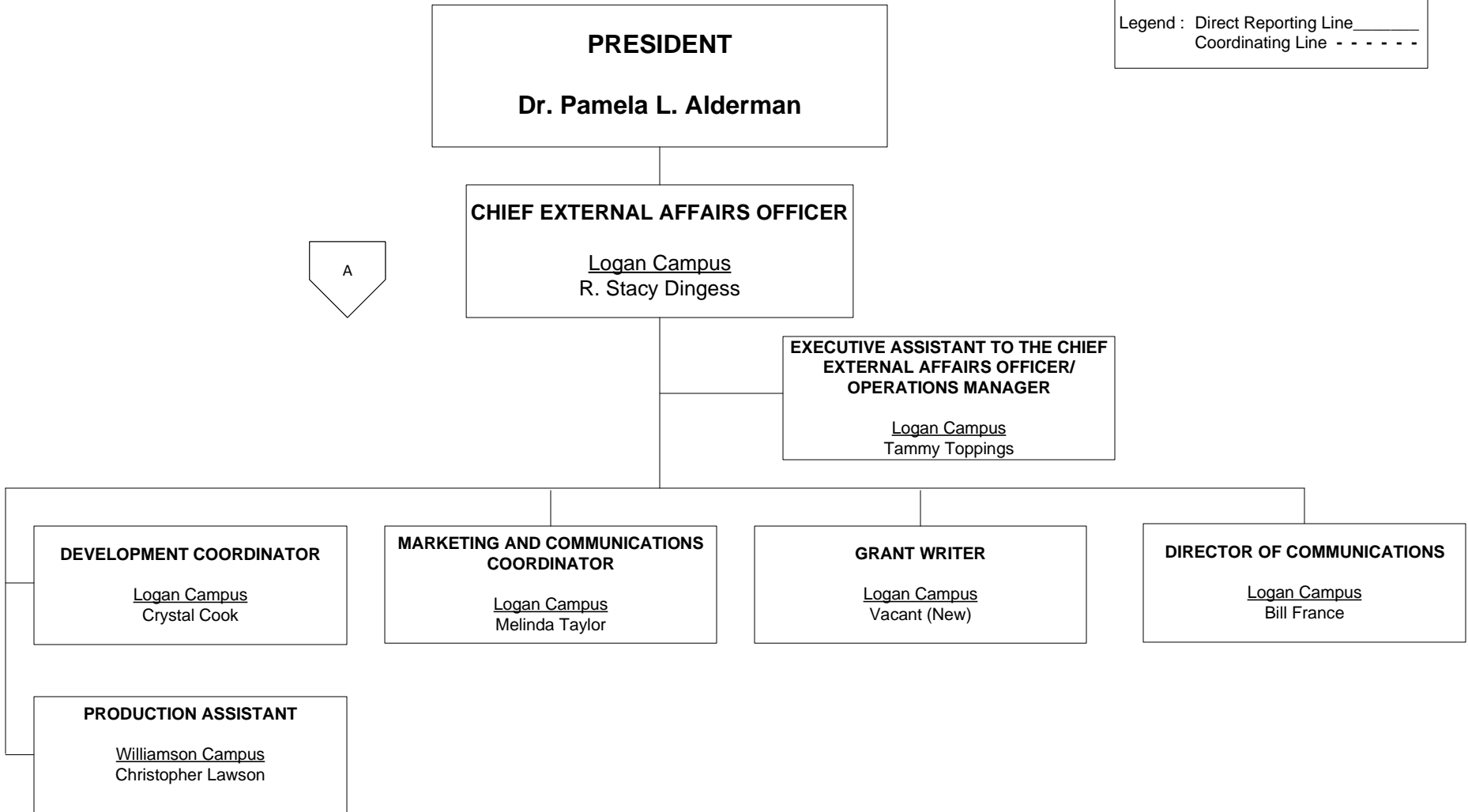
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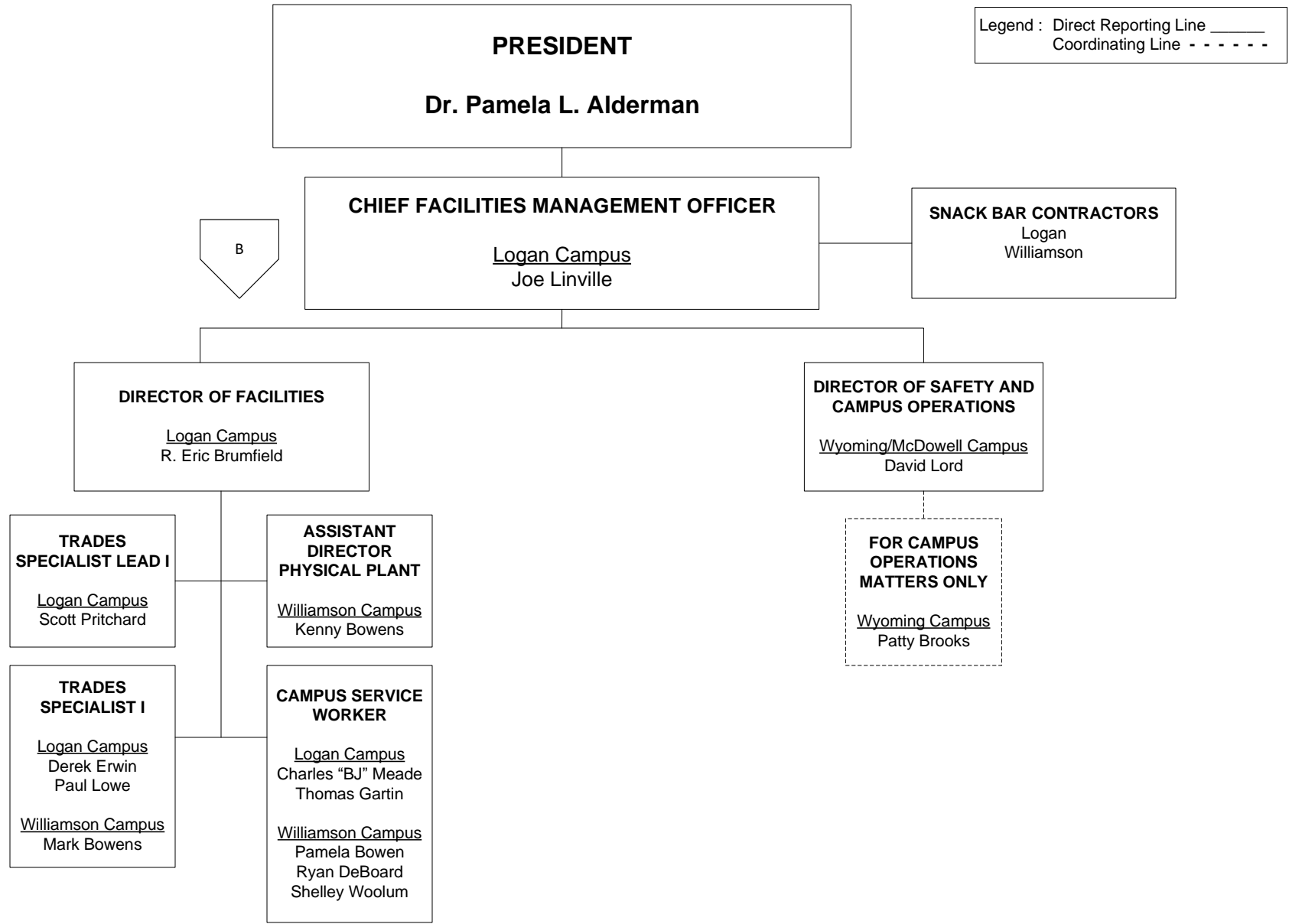
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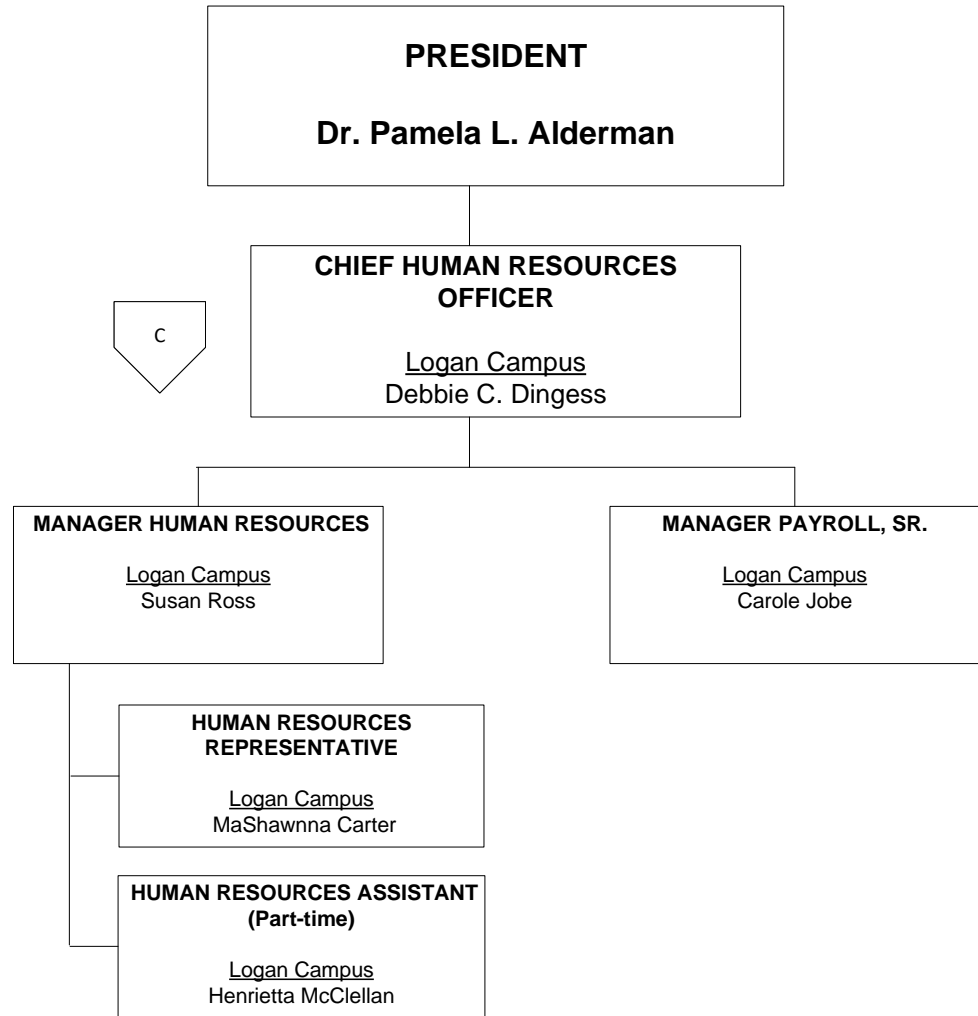


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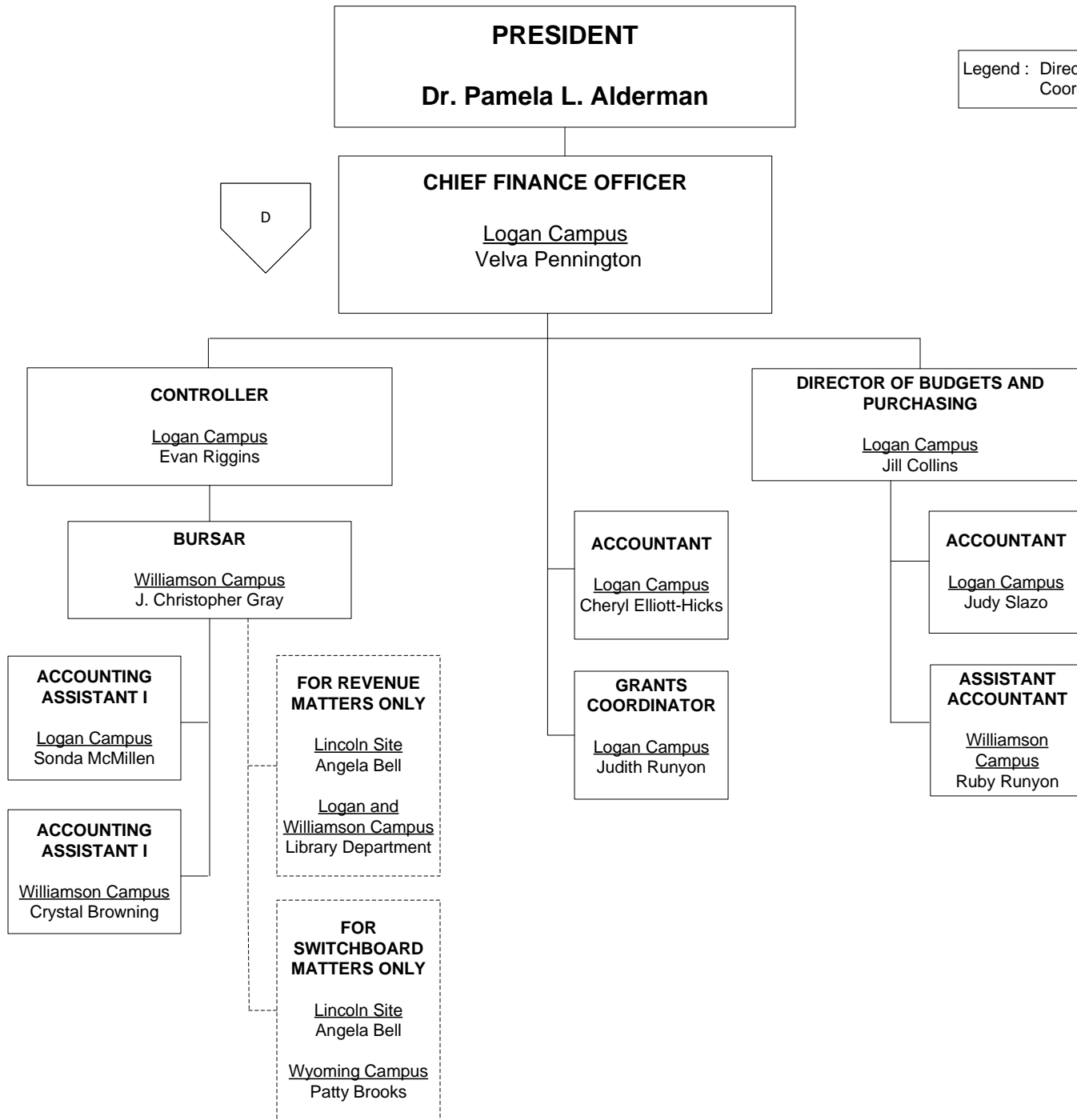
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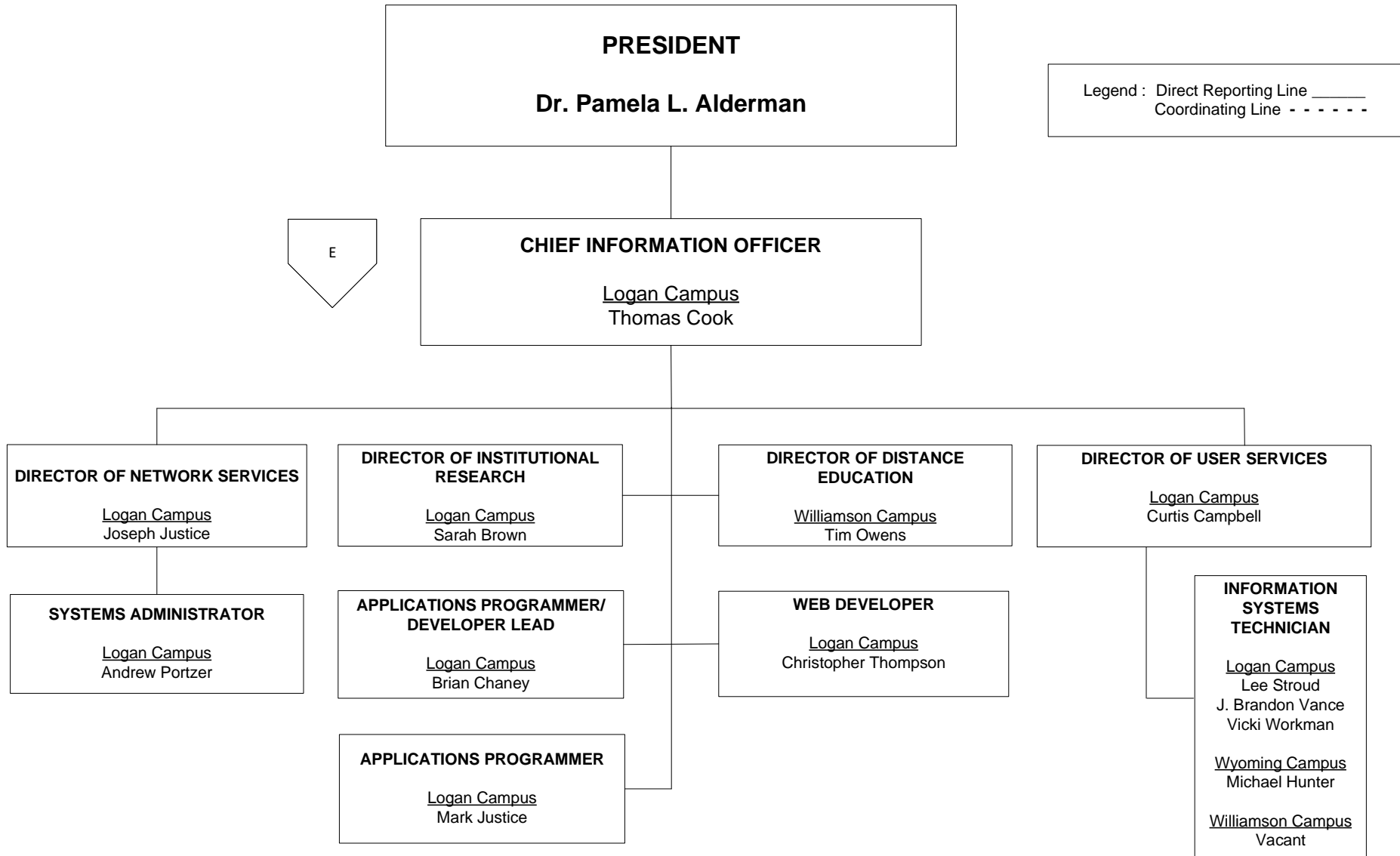




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PRESIDENT
Dr. Pamela L. Alderman

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F

CHIEF STUDENT SERVICES OFFICER
Logan Campus
Darrell Taylor

**EXECUTIVE ASSISTANT TO THE CHIEF
STUDENT SERVICES OFFICER/
OPERATIONS MANAGER**
Logan Campus
Shelly Parker

STUDENT GOVERNMENT ASSOCIATIONS

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SUCCESS**
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Dianna Toler

DIRECTOR OF ADMISSIONS
Logan Campus
Tim Ooten

REGISTRAR
Logan Campus
Teri Wells

**DIRECTOR OF FINANCIAL
ASSISTANCE**
Logan Campus
Mary Trent

**STUDENT SUCCESS
ADVISOR**
Boone Campus
Elijah Hooker
Logan Campus
Brian Carter
Michele Moore
(TANF Grant)
Cassandra Vance
Meghan Shell
(ASCEND Grant)
Williamson Campus
Elizabeth Evans
Cheryl Thacker
(TANF Grant)
Roger Williamson

**FOR STUDENT
SUCCESS MATTERS
ONLY**
Lincoln Site
Angela Bell

**STUDENT SUCCESS
CENTER
COORDINATOR**
Logan Campus
Hattie Newsome

**PROGRAM
ASSISTANT I**
Logan Campus
Brittany Dove

**RECRUITMENT AND
OUTREACH
SPECIALIST**
Logan Campus
Mike Collins

**STUDENT
COMMUNICATIONS
SPECIALIST**
Williamson Campus
Shelly Stewart

**FOR ADMISSIONS
AND/OR STUDENT
RECORDS
MATTERS ONLY**
Lincoln Site
Angela Bell

**FOR ADMISSIONS
MATTERS ONLY**
Wyoming Campus
Patty Brooks

**STUDENT
RECORDS
ASSISTANT**
Williamson Campus
Vacant

**TRANSFER
COORDINATOR**
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Angela Dotson

**PROGRAM
ASSISTANT I**
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**FINANCIAL AID
COUNSELOR**
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Shannon Williams
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ASSISTANT
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Logan Campus
Roberta Carter

PRESIDENT
Dr. Pamela L. Alderman

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G

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Kimberly Maynard

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AND ASSESSMENT**
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Christopher Ward (Interim)

**DEAN OF ALLIED HEALTH
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Dr. Lisa Haddox-Heston

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TECHNICAL
ASSISTANT I**
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**EXECUTIVE DIRECTOR OF CAMPUS
AND COMMUNITY RELATIONS**
Williamson Campus
Rita Roberson

**EXECUTIVE DIRECTOR OF CAMPUS
AND COMMUNITY RELATIONS**
Boone Campus
Brittany Justice

**SITE
COORDINATOR**
Lincoln Site
Angela Bell

**OFFICE
ASSISTANT
(Part-time)**
Lincoln Site
Brittney Adkins

H

I

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PRESIDENT
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Logan Campus
Vacant

DEAN OF PROFESSIONAL AND TRANSFER PROGRAMS
Logan Campus
Christopher Ward (Interim)

ADMINISTRATIVE ASSOCIATE
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Katlyn Justice



DIRECTOR OF ARTS AND HUMANITIES
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Vacant

DIRECTOR OF MATH AND SCIENCES
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DIRECTOR OF PROFESSIONAL AND TECHNICAL
Logan Campus
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Courtney Pritchard

HUMANITIES FACULTY
Boone Campus
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Nathan Freeman
Tehseen Irfan
Lillie Teeters
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Adam Banks
Kaylee Taylor

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Williamson Campus
Liza Jackson

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Vacant
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Vincent George
Guy Lowes
Stephanie Woodrum
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Kimberly Hensley

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Matthew Mayo

BUSINESS FACULTY
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Douglas McCloud
Stephanie Mounts
Williamson Campus
Gordon Hensley

INFORMATION TECHNOLOGY FACULTY
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Rick Thompson
Boone Campus
Matthew Payne

SOCIAL SCIENCES FACULTY
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Dr. Charles Keeney
Williamson Campus
Dr. Susan Baisden

WELDING FACULTY
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Cameron Woolum

ELECTRICAL ENGINEERING FACULTY
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Candace Hixenbaugh

CRIMINAL JUSTICE FACULTY
Logan Campus
Vacant

PRESIDENT
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Logan Campus
Vacant

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DEAN OF ALLIED HEALTH AND NURSING
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Logan Campus
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Logan Campus
Albert M. Smith

DIRECTOR OF COSMETOLOGY AND SALON MANAGEMENT
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FACULTY
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FACULTY
Williamson Campus
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FACULTY
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Meloney McRoberts

RETENTION SPECIALIST
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ASSISTANT DIRECTOR OF NURSING (WEEKEND OPTION)
Logan Campus
Maudie Orraca-Tetteh

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Loretta Brown
Sharon Davis
Heather Drake
Stacy Hatfield
Tyan Lester
Jennifer Lowdermilk
Mika McCoy
Dr. Debra Mullins
Sandra Vance

NURSING FACULTY (WEEKEND OPTION)
Logan Campus
Brittani Kirk
1 Vacant Position
(ASCEND Grant)

