



**SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE**

**INSTITUTIONAL
BOARD OF GOVERNORS**

**AGENDA
NOVEMBER 29, 2005**

Board Members

**Linda Akers, Chair
Rory Perry, Vice Chair
Dennis Trader, Secretary
William Grizzell
Shelley Huffman
Jada Hunter**

**George Kostas
Dr. David Pierce
James R. Sheatsley
Michael Baldwin
Julia Goad
George Morrison**

**Joanne Jaeger Tomblin
President**

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
MEETING OF NOVEMBER 29, 2005
ROOM 433 — WILLIAMSON CAMPUS

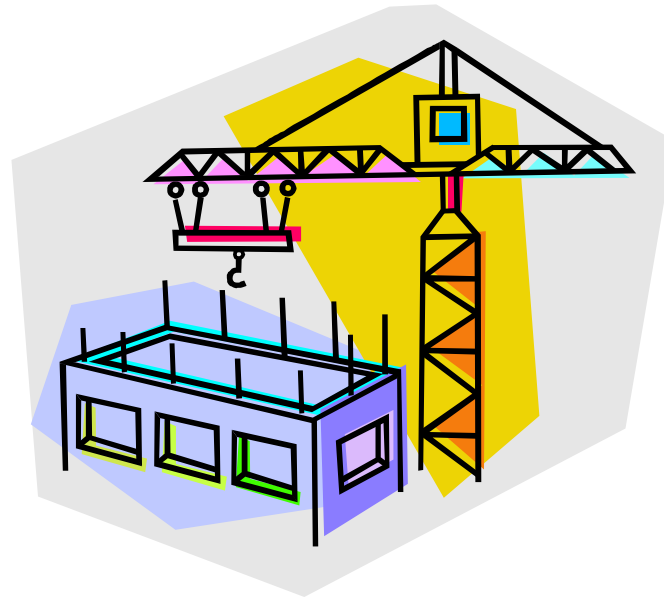
AGENDA

1. Call to Order Ms. Linda Q. Akers
Board Chair
2. Classified Staff Council Presentation Mr. Chris Gray
Advisory Council of Classified Employees Representative
3. Chancellor's Remarks Mr. James Skidmore
Chancellor, Community and Technical College Education
4. President's Report Ms. Joanne Jaeger Tomblin
President
5. Financial Audit Presentation Mr. Chris Deweese
Suttle and Stalnaker PLLC
6. Action Items
 1. Approval of Audited Financial Report Page 71
 2. Approval of October 20, 2005 Minutes Page 72
 3. Approval of Tuition Committee Recommendation Page 76
 4. Ratification of 2005-2006 Board Goals Page 77
 5. Policies Scheduled for Review Page 79
 1. SCP-5050, Assessment, Payment and Refund of Fees Page 80
 6. Final Approval of Policies Page 84
 1. SCP-3160, Course Syllabus (Revised) Page 86
 2. SCP-3188, College Level Examination Program (CLEP)
(Revised) Page 92
 3. SCP-3227, Credit Based on Experience (Revised) Page 95
 4. SCP-3670, Public School Service Program (New) Page 100
 5. SCP-4398, Student Grades and Grade Point Average
Requirements for Graduation (Revised) Page 103
 6. SCP-4825, Transfer of Student Credit Hours from
Another Institution (Revised) Page 108
 7. Approval of Policies for 30-day Comment Page 111
 1. SCP-5065, Awarding of Fee Waivers Page 112
7. Informational Items Chair Akers
 1. Calendar of Events Page 118
 2. CCSSE, 2005 Findings, Executive Summary Page 120
8. Possible Executive Session Under the Authority of
WV Code §6-9A-4(2)(A) to Discuss Personnel Issues Chair Akers
9. Adjournment Chair Akers

*5:00 — Tour of Williamson Campus

**5:30 – Dinner in Room 433

Classified Staff Council Board of Governors Presentation November 29, 2005



Classified Employees...
*an important component in the structure
of West Virginia higher education*

Analogy



WE are the FOUNDATION

. . . that supports the institution; not always so glamorous . . . but definitely a concrete part of the structure.



The Classified Staff of Southern West Virginia Community and Technical College would like to take this opportunity to say “**Thank You**” to the Board of Governors, President Joanne Tomblin, and the Administration for the pay increases we received November 1, 2005.

Classified Staff Council

- HB 2224 put in State Code that each state institution of higher education establish a classified staff council
- That the Board of Governors meet with the Classified Staff Council at least annually
- That the President of the institution meet quarterly with the Classified Staff Council
- Southern's Classified Staff Council membership is made up of the following:
 - Two staff members from each of the six EEO categories plus one classified staff representative from each geographic location – Boone/Lincoln Campus; District Office; Logan Campus; Logan Downtown Annex; Williamson Campus and Wyoming/McDowell Campus.

Advisory Council of Classified Employees (ACCE)

- WV State Code provides for a statewide advisory council for Classified Employees
- Each higher education institution and each administratively linked community college has a representative to the ACCE
- Voice concerns for all higher education classified employees to the HEPC, CTCC, Legislature, and Governor

Total Employees

We are 131 strong and our duties are varied, falling into six EEO categories.

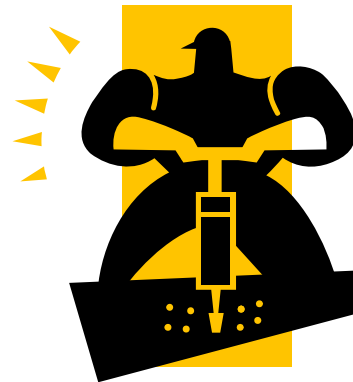


Who Are Classified Employees?

- Classified employees are... Cashiers
 - Classified employees are... Secretaries
 - Classified employees are... Maintenance Workers
 - Classified employees are... Assistants
 - Classified employees are... Managers
 - Classified employees are... Counselors
- Just to name a few . . .

Some Issues/Concerns Impacting Classified Staff

1. Salary Issues
2. Insurance Costs
3. Training & Development
4. Budgeting
(Efficiency & Effectiveness)



Salary Issues

- Continue to work to fully fund the Salary Schedule that is in WV State Code
- Delay implementation of a Merit Pay policy/system until all staff are fully funded on the Salary Schedule
- After fully funding the salary schedule, giving staff at least a cost of living increase to keep up with inflation and insurance costs
- The Classified Staff is in agreement that salary increases should **NOT** come at the expense of layoff

Average Salary

The average salary for classified employees in Fiscal Year 2005 was **\$26,420**. The average salary in Fiscal Year 2006 is **\$26,898**.



Entry Positions



Southern now pays new classified employees at the zero or entry step on the Salary Schedule. For Fiscal Year 2005 classified employees below zero step were brought to the entry level for their position.

Current Salary Schedule Status



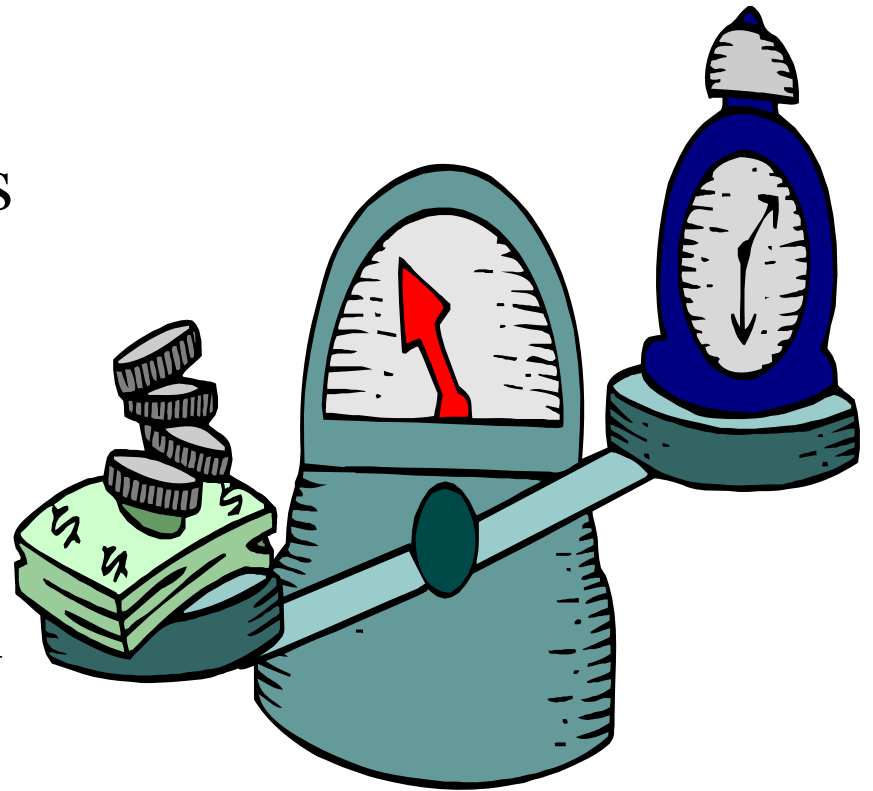
- Some classified employees (*particularly new hires*) reached full funding with the pay increase this November 1

- Yet, the majority of classified employees are still not fully funded on the salary schedule



Current Cost to Fully Implement Salary Schedule

- The cost to fully fund/ implement the salary schedule at Southern is **\$497,668**.
- This would place all Classified Employees at the appropriate Step for their pay grade and years of service.



Insurance Costs

- Rising cost of employees' share of insurance premiums
- Without continued pay raises, employees in effect suffer a pay reduction when premiums rise



Insurance Premium Increases

- On **January 1, 2006**, employees will be hit with a premium increase of **7%**
- On **July 1, 2006**, employees will be hit once again with a premium increase of **22%**
- The proposed PEIA Finance plan if approved will affect Classified Staff premium increases as follows:
 - If an employee earns between \$0 to \$20,000, it is estimated they will pay approximately **\$99** per month for the family plan
 - If an employee earns between \$20,001 to \$30,000, it is estimated they will pay approximately **\$151** per month for the family plan
 - If an employee earns between \$30,001 to \$36,000, it is estimated they will pay approximately **\$169** per month for the family plan
- Over the next several months, employees are facing total health insurance premium increases of over **29%**
- Employees already pay **more than 20%** of the cost of their health insurance when co-pays, deductibles and co-insurance are considered
- **Salary increases are being eaten up by increased costs of our health insurance**

Training & Development Funding

- Employees can apply for \$300 per semester in Professional Development funds
- This amount is inadequate when you take into consideration the rising costs of education
- Currently, employees or their families do not receive any sort of reduction in tuition
- One way to retain and attract qualified staff is to have adequate funding for Training & Development
- The total amount of funds available to staff is less than the amount available to faculty

Budgeting

- Budget cuts on Classified Staff's resources will eventually reduce how effectively and efficiently we perform our job duties and responsibilities
- Classified Staff have always lived by the motto "do more with less", but we have just about reached our do more with less maximum



In Conclusion

As stated earlier, Classified Employees are the foundation of the institution. Additionally, we are the support of our students... who are the life of our institution. There must be a strong “FOUNDATION” to support their educational needs.



An Open Door to Communication

- We appreciate the opportunity to present our concerns regarding issues that impact classified staff
- We look forward to working in partnership with the Board of Governors, President Tomblin, and the Administration



Southern West Virginia
Community and Technical College
Financial Statements

Years Ended June 30, 2005 and 2004
and
Independent Auditors' Reports

SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE
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INDEPENDENT AUDITORS' REPORT

To the Governing Board
Southern West Virginia Community and Technical College

We have audited the accompanying basic financial statements of Southern West Virginia Community and Technical College (the College), a component unit of the West Virginia Higher Education Policy Commission and the State of West Virginia, as of and for the years ended June 30, 2005 and 2004, as listed in the table of contents. These financial statements are the responsibility of the College's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audits 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. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the College as of June 30, 2005 and 2004, and the changes in its financial position and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis on pages 5 through 13 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information, and express no opinion on it.

In accordance with *Government Auditing Standards*, we have also issued a report dated September 2, 2005, on our consideration of the College's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Suttle & Stalwaker, PLLC

September 2, 2005

SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE
MANAGEMENT DISCUSSION & ANALYSIS
JUNE 30, 2005

Overview of the Financial Statements and Financial Analysis

Southern West Virginia Community & Technical College (“the College”) presents its financial statements for the fiscal years ended June 30, 2005, and June 30, 2004. The emphasis of discussions about these statements will be on current year data. There are three financial statements presented: the Statement of Net Assets; the Statement of Revenues, Expenses, and Changes in Net Assets; and the Statement 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 and university financial statements. The current format places emphasis on the overall economic resources of the College. The previous reporting format presented financial balances and activities by fund groups.

Statements of Net Assets

The Statement of Net Assets presents the assets, liabilities, and net assets of the College as of the end of the fiscal year. The Statement of Net Assets is a point of time financial statement. The purpose of the Statement of Net Assets is to present to the readers of the financial statements a fiscal snapshot of the College. The Statement of Net Assets presents end-of-year data concerning Assets (current and noncurrent), Liabilities (current and noncurrent), and Net Assets (Assets minus Liabilities). 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 Assets 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 Assets provides a picture of the net assets (assets minus liabilities) and their availability for College expenditures.

Net assets are divided into three major categories. The first category, invested in capital assets, net of related debt, provides the College’s equity in property, plant and equipment owned by the College. The next asset category is restricted net assets, which is divided into two categories, nonexpendable and expendable. The College does not currently have nonexpendable restricted net assets since all funds of this nature would be directed to the Southern West Virginia Community College Foundation, Incorporated. The corpus of nonexpendable restricted resources is only available for investment purposes. Expendable restricted net assets are 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 assets. Unrestricted assets are available to the College for any lawful purpose of the College.

SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE
MANAGEMENT DISCUSSION & ANALYSIS
JUNE 30, 2005

Statements of Net Assets
June 30
(in thousands)

	<u>2005</u>	<u>2004</u>	<u>2003</u>
Assets			
Current assets	\$ 5,918	\$ 5,838	\$ 6,307
Other non-current assets	88	332	355
Capital assets, net	<u>15,700</u>	<u>14,837</u>	<u>14,353</u>
Total assets	<u>21,706</u>	<u>21,007</u>	<u>21,015</u>
Liabilities			
Current liabilities	1,902	1,528	1,409
Noncurrent liabilities	<u>1,304</u>	<u>1,419</u>	<u>1,431</u>
Total liabilities	<u>3,206</u>	<u>2,947</u>	<u>2,840</u>
Net assets			
Invested in capital assets, net	15,700	14,660	14,090
Restricted - expendable	1,437	1,449	3,039
Unrestricted	<u>1,363</u>	<u>1,951</u>	<u>1,046</u>
Total net assets	<u>\$ 18,500</u>	<u>\$ 18,060</u>	<u>\$ 18,175</u>

Total net assets of the College increased by \$440 thousand from June 30, 2004 to June 30, 2005. Total net assets decreased by \$115 thousand from June 30, 2003 to June 30, 2004. These changes are related to a number of changes as described below:

- June 30, 2005 current assets increased by \$80 thousand. This increase is primarily due to an increase in inventory for sale in the College's bookstores. For 2004, current assets decreased by \$469 thousand primarily due from the primary government (State of West Virginia).
- The FY 2005 increase of \$1.04 million of net assets invested in capital is comprised of several components. Gross capital assets increased by \$2.6 million. This increase included the purchase of land in preparation for the new Technology and Allied Health Building. Among the equipment that was purchased was two vehicles and two software packages. Construction improvements included the snack bar and repair of the roof on the Logan Campus and replacement of the HVAC and roof on the Williamson Campus. Also included is the construction in progress of the College's site at the new Lincoln County Consolidated High School. Offsetting the \$2.6 million gross capital assets increase is depreciation in the amount of approximately \$915 thousand.

SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE
MANAGEMENT DISCUSSION & ANALYSIS
JUNE 30, 2005

- The FY 2004 increase of \$570 thousand of net assets invested in capital is comprised of several components. Gross capital assets increased by \$1.9 million. This increase included construction in progress for HVAC at the Williamson Campus in the amount of \$783 thousand. The College purchased a parcel of property located in front of Logan District office for \$50 thousand. This property was obtained in preparation for future construction of a Technology and Allied Health Building. In addition, a donation of scientific equipment by the Foundation in the amount of \$367 thousand is reflected in gross capital assets. This equipment was initially given to the Foundation by the U.S. Department of Energy. The equipment is being housed at the Wood Products Complex at Holden, WV. The plans are to have a functioning lab facility and offer a program in analytical instrumentation to prepare lab technicians to use this equipment in a variety of industry based settings. Equipment purchases in the amount of approximately \$580 thousand represents predominantly computer acquisitions made possible by a federal grant. Offsetting the \$1.9 million gross capital assets increase is depreciation and other capital impairment/adjustments in the amount of approximately \$1.4 million.
- The current ratio for fiscal year 2005 is 3.11 times compared to 3.82 for the 2004 fiscal year. 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 about 2 to almost 4 to 1.

Capital Assets, Net
June 30,
(in thousands)

	<u>2005</u>	<u>2004</u>	<u>2003</u>	(2004 to 2005) Increase (Decrease)	(2004 to 2005) Percent Change
Capital Assets					
Land and Improvements	\$ 1,288	\$ 991	\$ 941	\$ 297	29.97%
Construction in Progress	979	782	-	197	25.19%
Buildings	17,434	16,323	16,323	1,111	6.81%
Equipment	4,210	3,926	3,089	284	7.23%
Leased Equipment	-	220	220	(220)	(100.00)%
Library Holdings	<u>3,745</u>	<u>3,779</u>	<u>3,731</u>	<u>(34)</u>	<u>(.90)%</u>
Total	27,656	26,021	24,304	1,635	6.28%
Less: Accum Depreciation	<u>(11,956)</u>	<u>(11,184)</u>	<u>(9,951)</u>	<u>(772)</u>	<u>(6.90)%</u>
Net Capital Assets	<u>\$ 15,700</u>	<u>\$ 14,837</u>	<u>\$ 14,353</u>	<u>\$ 863</u>	<u>5.82%</u>

SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE
MANAGEMENT DISCUSSION & ANALYSIS
JUNE 30, 2005

Statements of Revenues, Expenses and Changes in Net Assets

Changes in total net assets as presented on the Statement of Net Assets are based on the activity presented in the Statement of Revenues, Expenses, and Changes in Net Assets. The purpose of the statement is to present the revenues received by the College, both operating and nonoperating, and the expenses paid by the College, operating and nonoperating, 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 nonoperating revenues. For example state appropriations are nonoperating because they are provided by the Legislature to the College without the Legislature directly receiving commensurate goods and services for those revenues.

Statements of Revenues, Expenses, and Changes in Net Assets
Years Ended June 30,
(in thousands)

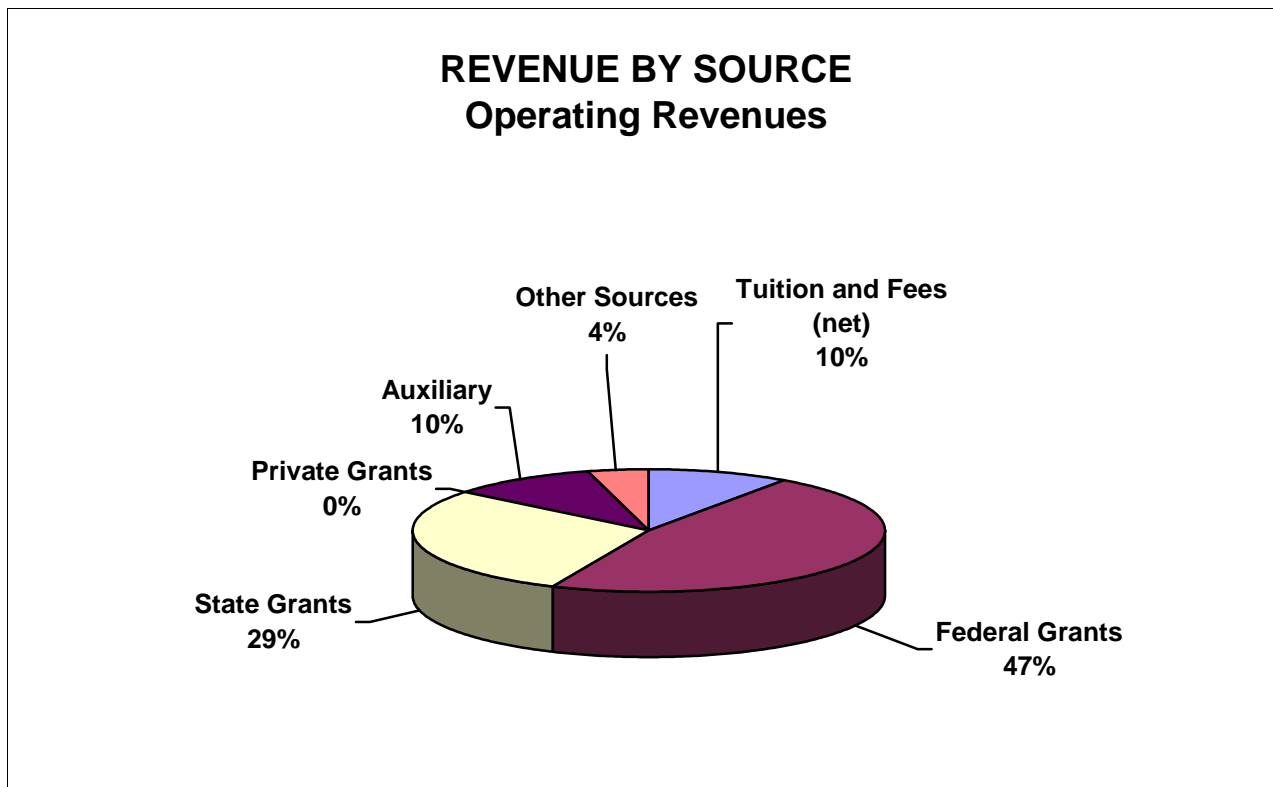
	<u>2005</u>	<u>2004</u>	<u>2003</u>
Operating revenues	\$ 9,482	\$ 9,970	\$ 9,846
Operating expenses	<u>19,341</u>	<u>17,756</u>	<u>18,227</u>
Operating loss	(9,859)	(7,786)	(8,381)
Nonoperating revenues	7,993	7,750	8,199
Bond Proceeds from Commission	2,140	-	-
Capital Project Proceeds from Commission	31	31	56
Capital Grants and Gifts	<u>135</u>	<u>367</u>	<u>-</u>
Increase (decrease) in Net Assets before Special Items	440	362	(126)
Less: Special Items	<u>-</u>	<u>(476)</u>	<u>-</u>
Increase (Decrease) in Net Assets after Special Items	<u>\$ 440</u>	<u>\$ (114)</u>	<u>\$ (126)</u>

A review of the individual revenue and expense categories and those items that contributed to the overall decreases in Net Assets reveals the following explanations:

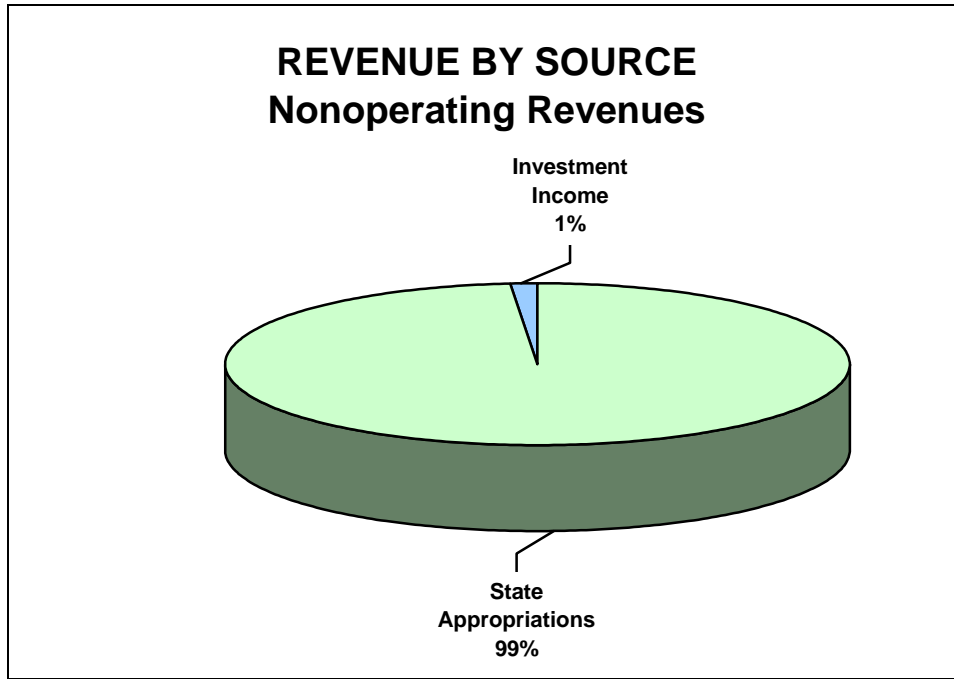
- For FY 2005, tuition and fees contributed approximately 10% of the total operating revenues for the year. In FY 2004, tuition and fees accounted for approximately 9% of the total operating revenues.

SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE
MANAGEMENT DISCUSSION & ANALYSIS
JUNE 30, 2005

- For FY 2005 grant and contract revenues decreased by \$380 thousand for a 5% decrease. As a percentage of operating revenue, grant and contract revenue accounted for nearly 76% in FY 2005, and 76% for FY 2004. From year to year, the number of grants awarded can vary significantly.
- Sales and services of auxiliary enterprises increased \$49 thousand, a 5% increase in FY 2005 over FY 2004. The auxiliary operations revenue represents approximately 10% of total operating revenue for FY 2005.
- In FY 2005 other revenues increased by \$1.9 million with the largest portion of increase representing bond proceeds received from the Commission.
- The total cost of benefits increased by nearly 1% for FY 2005 over FY 2004 reflecting premium increases by the Public Employees Insurance Agency (PEIA).
- In FY 2005 non-operating revenues increased by \$243 thousand or approximately 3%. Of this increase, \$179 thousand was related to grants allocated through state appropriations. Investment income increased by \$62 thousand or 149%. The College participates in the investment pool managed by the state.



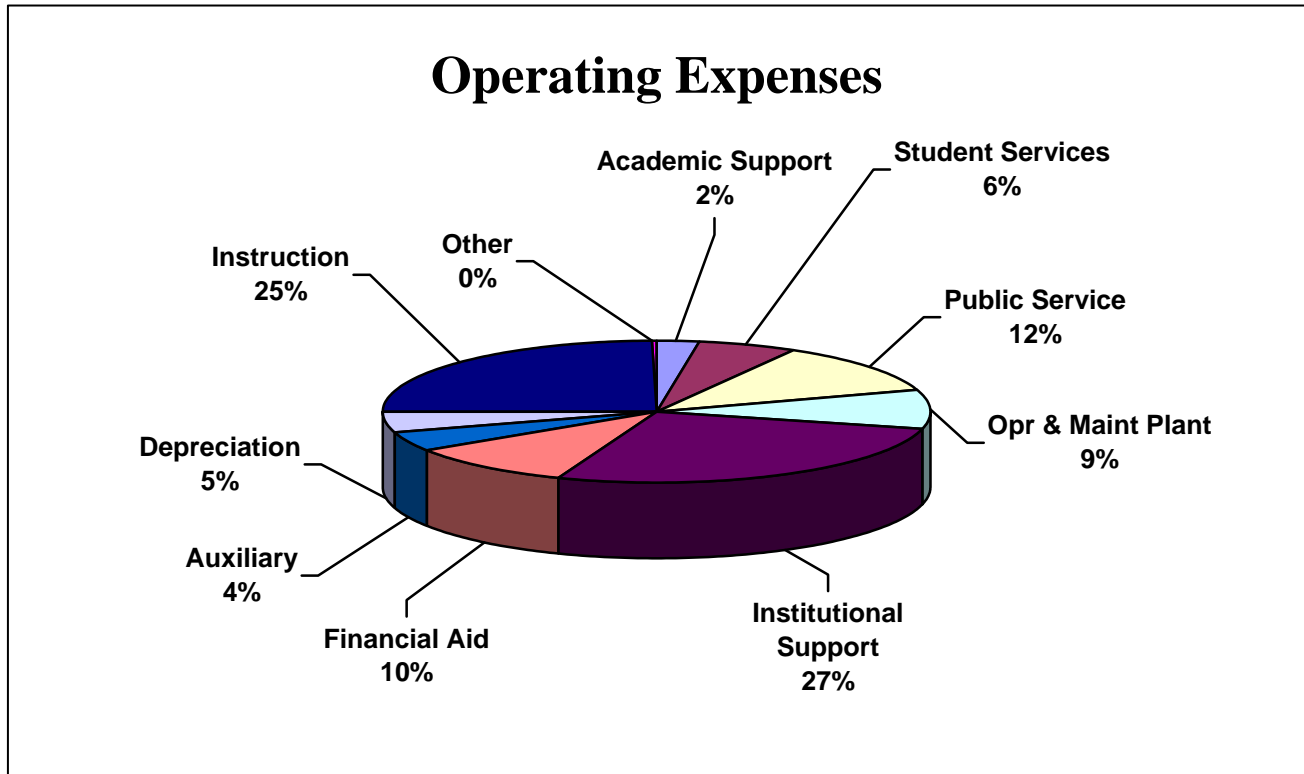
SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE
MANAGEMENT DISCUSSION & ANALYSIS
JUNE 30, 2005



Operating Expenses
Years Ended June 30,
(in thousands)

	<u>2005</u>	<u>2004</u>	<u>2003</u>	(2004 to 2005) Increase (Decrease)	(2004 to 2005) Percent Change
Operating expense					
Instruction	\$ 4,747	\$ 4,804	\$ 5,678	\$ (57)	(1.2)%
Academic support	462	1,031	826	(569)	(55.2)%
Student services	1,161	1,198	1,389	(37)	(3.1)%
Public service	2,269	2,713	2,648	(444)	(16.4)%
Operations & maintenance plant	1,769	1,441	1,566	328	22.8%
Institutional support	5,196	2,714	2,471	2,482	91.5%
Financial aid	1,946	2,098	2,048	(152)	(7.2)%
Auxiliary	833	889	1,001	(56)	(6.3)%
Depreciation	916	825	589	91	11.0%
Other	42	43	11	(1)	(2.3)%
Total	<u>\$ 19,341</u>	<u>\$ 17,756</u>	<u>\$ 18,227</u>	<u>\$ 1,585</u>	8.9%

The following is a graphic illustration of FY 2005 operating expenses:



Operating expenses for fiscal year 2005 increased in the area of salaries and benefits. The College had a increase of 6.24 full time equivalent (FTE) positions. Salaries and benefits in instruction decreased \$267 thousand. This is a result of attrition and temporaries replacing full time faculty with adjunct instructors. The greatest increase in salaries and benefits occurred in the general institutional support area (\$2.0 million). The increase in the number of grants received in FY 2005 necessitated the hiring of additional employees.

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 nonoperating, noninvesting, and noncapital 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 to the operating income or loss reflected on the Statement of Revenues, Expenses, and Changes in Net Assets.

SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE
MANAGEMENT DISCUSSION & ANALYSIS
JUNE 30, 2005

Statements of Cash Flows
Years Ended June 30,
(in thousands)

	<u>2005</u>	<u>2004</u>	<u>2003</u>
Cash provided (used) by:			
Operating activities	\$ (8,920)	\$ (6,879)	\$ (7,645)
Noncapital financing activities	7,914	8,126	8,244
Capital and related financing Activities	424	(1,455)	(384)
Investing activities	<u>103</u>	<u>43</u>	<u>205</u>
Net change in cash	(479)	(165)	420
Cash, beginning of year	<u>4,659</u>	<u>4,824</u>	<u>4,404</u>
Cash, end of year	<u>\$ 4,180</u>	<u>\$ 4,659</u>	<u>\$ 4,824</u>

Capital Asset and Debt Administration

Capital assets net increase of \$863 thousand was predominantly a result of the Williamson building improvements and land acquisition in Logan offset by depreciation expense. The College has no long term debt related to capital assets due to effective use of external resources and conservative spending.

Readers interested in more detailed information regarding capital assets and debt administration should review the accompanying notes 5 and 6 to the financial statements.

Economic Outlook

During the 2000 Legislative Session the governance of higher education in the state was changed. Effective July 1, 2001, Higher Education Policy Commission (HEPC) was established at the state level and the institutional Board of Advisors was replaced by the institutional Board of Governors. The 2005 Legislature created the Council for Community and Technical College Education, removing governance of the College from the HEPC. It is anticipated that this change will have a positive impact on the College in the future. The economic outlook for West Virginia continues to be negative for several more years, leaving the College vulnerable to spending freezes if there is a significant downturn in the state's economy.

Although the economic forecasts for the State of West Virginia and the number of high school graduates in the state continues to decline, the College attracts and maintains non-traditional students to replace losses of traditional college age students. Also, emphasis is placed on dual credit course offerings in high schools. The College continues to offer incentives to faculty to develop modular and web based courses as alternate methods of course delivery. Improved physical plant and favorable comparison of fee structures with peer institutions indicate that the College should be able to remain competitive for new and returning students.

SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE
MANAGEMENT DISCUSSION & ANALYSIS
JUNE 30, 2005

Very positive things are happening at the College, even though budget cuts are occurring throughout the State. In FY 05 the Higher Education Policy Commission sold approximately \$165 million in bonds which will be repaid from excess Lottery Funds. The College's share of the Bond sale was \$9.6 million. The largest project with the bond proceeds is to build a new Technology and Allied Health center. These funds also allow Southern to proceed with much needed deferred maintenance. A complete detail of the planned use of the \$9.6 million is as follows:

Williamson Campus HVAC	\$ 450,000
Williamson Roof Repairs Replacement	150,000
Logan Roof Repairs/Replacement	150,000
Logan Downtown Annex Building	318,000
Williamson Elevator	115,000
Technology and Allied Health Center	6,500,000
Logan Building Renovations	417,000
Lincoln County Building Costs	<u>1,500,000</u>
 Total	 <u>\$ 9,600,000</u>

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 Post Office Box 2900, Mount Gay, West Virginia 25637.

SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE
STATEMENTS OF NET ASSETS
JUNE 30, 2005 AND 2004

14

	<u>2005</u>	<u>2004</u>
ASSETS		
Current assets		
Cash and cash equivalents	\$ 4,179,657	\$ 4,658,776
Appropriations due from Primary Government	-	24,553
Accounts receivable	599,795	535,077
Due from State Agencies	151,419	350,245
Due from the Commission	649,659	2,501
Prepaid expenses	-	18,750
Inventories	<u>337,752</u>	<u>247,986</u>
Total current assets	<u>5,918,282</u>	<u>5,837,888</u>
Noncurrent assets		
Cash and cash equivalents	88,066	330,499
Loans to students-net of allowance of \$0 and \$16,438	-	2,228
Investment in capital assets-net	<u>15,699,902</u>	<u>14,836,764</u>
Total noncurrent assets	<u>15,787,968</u>	<u>15,169,491</u>
Total assets	<u>21,706,250</u>	<u>21,007,379</u>
LIABILITIES		
Current liabilities		
Accounts payable	885,632	513,751
Due to the Commission	76,059	91,091
Due to other State Agencies	2,505	29,228
Due to other governments	3,706	6,599
Accrued liabilities	497,682	427,376
Compensated absences-current portion	412,143	379,156
Deferred revenue	24,057	36,640
Capital lease-current portion	<u>-</u>	<u>43,760</u>
Total current liabilities	<u>1,901,784</u>	<u>1,527,601</u>
Noncurrent liabilities		
Compensated absences	1,303,897	1,286,266
Capital lease obligations	<u>-</u>	<u>133,033</u>
Total noncurrent liabilities	<u>1,303,897</u>	<u>1,419,299</u>
Total liabilities	<u>3,205,681</u>	<u>2,946,900</u>
NET ASSETS		
Invested in capital assets-net of related debt	<u>15,699,902</u>	<u>14,659,971</u>
Restricted for Expendable:		
Sponsored projects	1,430,115	1,439,650
Loans	<u>7,297</u>	<u>9,082</u>
Total restricted net assets	<u>1,437,412</u>	<u>1,448,732</u>
Unrestricted	<u>1,363,255</u>	<u>1,951,776</u>
Total net assets	<u>\$ 18,500,569</u>	<u>\$ 18,060,479</u>

SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
YEARS ENDED JUNE 30, 2005 AND 2004

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	<u>2005</u>	<u>2004</u>
Operating revenues		
Student tuition and fees (net of scholarship allowance of \$2,116,650 and \$2,054,219)	\$ 932,851	\$ 929,853
Contracts and grants:		
Federal	4,437,340	4,256,996
State	2,761,046	3,248,395
Private	8,750	81,347
Auxiliary enterprise revenue (net of scholarship allowance of \$186,207 and \$158,528)	935,353	890,864
Miscellaneous-net	406,485	562,714
Total operating revenues	<u>9,481,825</u>	<u>9,970,169</u>
Operating expenses		
Salaries and wages	8,789,365	8,476,949
Benefits	2,504,499	2,483,123
Supplies and other services	4,561,613	3,275,070
Utilities	586,833	577,322
Student financial aid-scholarships and fellowships	1,941,203	2,075,108
Depreciation	915,592	825,278
Loan cancellations and write-offs	-	386
Fees assessed by the Commission for operations	41,844	42,921
Total operating expenses	<u>19,340,949</u>	<u>17,756,157</u>
Operating loss	<u>(9,859,124)</u>	<u>(7,785,988)</u>
Nonoperating revenues (expenses)		
State appropriations	7,889,477	7,710,619
Investment income	103,296	41,449
Interest on indebtedness	-	(2,203)
Net nonoperating revenues	<u>7,992,773</u>	<u>7,749,865</u>
Income (loss) before other revenues, expenses, gains or losses	<u>(1,866,351)</u>	<u>(36,123)</u>
Bond Proceeds from the Commission	2,139,741	-
Capital grants and gifts	135,500	366,972
Capital projects proceeds from the Commission	31,200	31,200
Total other revenues	<u>2,306,441</u>	<u>398,172</u>
Increase in net assets before special items	440,090	362,049
Capital assets impairment / adjustment	<u>-</u>	<u>(476,407)</u>
Increase (decrease) in net assets	440,090	(114,358)
Net assets, beginning of year	<u>18,060,479</u>	<u>18,174,837</u>
Net assets, end of year	<u>\$ 18,500,569</u>	<u>\$ 18,060,479</u>

SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE
STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2005 AND 2004

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	<u>2005</u>	<u>2004</u>
Cash flows from operating activities		
Cash received from student tuition and fees	\$ 855,550	\$ 709,401
Cash received from contracts and grants	7,346,109	7,588,432
Payments to and on behalf of employees	(11,172,939)	(10,906,344)
Payments to suppliers	(4,613,185)	(2,847,329)
Payments to utilities	(555,210)	(459,271)
Payments for scholarships and fellowships	(1,941,203)	(1,989,496)
Interest on loans receivable	-	113
Auxiliary enterprise charges-net	935,353	148,965
Fees assessed by Commission	(41,844)	(42,921)
Other receipts (payments)-net	<u>267,014</u>	<u>919,905</u>
Net cash used in operating activities	<u>(8,920,355)</u>	<u>(6,878,545)</u>
Cash flows from noncapital financing activities		
State appropriations	<u>7,914,030</u>	<u>8,126,346</u>
Cash provided by noncapital financing activities	<u>7,914,030</u>	<u>8,126,346</u>
Cash flows from capital financing activities		
Bond Proceeds from the Commission	1,507,788	-
Purchases of capital assets	(1,179,527)	(1,419,749)
Principal paid on leases	(176,793)	(86,592)
Interest paid on leases	(1,191)	(2,203)
Capital project proceeds from the Commission	31,200	31,200
Decrease in noncurrent cash and cash equivalents	<u>242,433</u>	<u>21,950</u>
Net cash used in capital financing activities	<u>423,910</u>	<u>(1,455,394)</u>
Cash flows from investing activities		
Interest on investments	<u>103,296</u>	<u>42,634</u>
Cash provided by investing activities	<u>103,296</u>	<u>42,634</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(479,119)	(164,959)
Cash and cash equivalents - beginning of year	<u>4,658,776</u>	<u>4,823,735</u>
Cash and cash equivalents - end of year	<u>\$ 4,179,657</u>	<u>\$ 4,658,776</u>
Reconciliation of net operating loss to net cash used in operating activities		
Operating loss	\$ (9,859,124)	\$ (7,785,988)
Adjustments to reconcile net operating loss to net cash used in operating activities		
Depreciation expense	915,592	825,278
Changes in assets and liabilities		
Accounts receivable-net	(64,718)	(88,866)
Other assets	18,750	(18,750)
Loans to students-net	2,228	856
Inventories	(89,768)	(4,388)
Accounts payable	(90,629)	169,054
Due from Commission	(15,205)	-
Due from other State Agencies	198,826	-
Due to Commission	(15,032)	17,529
Due to other State Agencies	(26,723)	(33,692)
Due to other governments	(2,893)	3,024
Accrued liabilities	70,306	(10,440)
Compensated absences	50,618	49,889
Deferred revenues	<u>(12,583)</u>	<u>(2,051)</u>
Net cash used in operating activities	<u>\$ (8,920,355)</u>	<u>\$ (6,878,545)</u>
Noncash Activities		
Donated capital assets	<u>\$ 135,500</u>	<u>\$ 366,972</u>

SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2005 AND 2004

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 institution 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 responsibility of developing, overseeing and advancing the State’s public policy agenda as it relates to community and technical college education.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 the Governmental Accounting Standards Board (“GASB”), including Statement No. 34, *Basic Financial Statements - and Management’s Discussion and Analysis - for State and Local Governments*, and Statement No. 35, *Basic Financial Statements - and Management’s Discussion and Analysis - for Public Colleges and Universities* (an Amendment of GASB Statement No. 34). The financial statement presentation required by GASB Statement No. 35 provides a comprehensive, entity-wide perspective of the College’s assets, liabilities, net assets, revenues, expenses, changes in net assets and cash flows.

The College follows all GASB pronouncements as well as Financial Accounting Standards Board (“FASB”) Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins issued on or before November 30, 1989, and has elected not to apply the FASB Statements and Interpretations issued after November 30, 1989, to its financial statements.

SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2005 AND 2004

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reporting Entity - The College is an operating unit of the West Virginia Higher Education Fund and represents a separate fund of the State of West Virginia (the "State") 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 West Virginia Council of Community and Technical Colleges, and the Commission (which includes West Virginia Network for Educational Telecomputing), form 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.

As of July 1, 2003, the College reviewed the requirements of GASB Statement No. 39, *Determining Whether Certain Organizations Are Component Units*, an amendment to GASB Statement No. 14. The financial statements of The Southern West Virginia Community College Foundation, Incorporated (the "Foundation") are not presented here with the College's financial statements for the fiscal years ended June 30, 2005 and June 30, 2004 because the College has determined that the economic resources received or held by the Foundation are not significant to that of the College for inclusion in the College's financial statements.

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 these entities and is not accountable for the fiscal matters of the Alumni Association under GASB Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39.

Financial Statement Presentation - GASB Statement No. 35, *Basic Financial Statements - and Management's Discussion and Analysis - for Public Colleges and Universities*, as amended by GASB Statements No. 37, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments: Omnibus*, and No. 38, *Certain Financial Statement Note Disclosures* establish standards for external financial reporting for public colleges and universities and require that financial statements be presented on a basis to focus on the College as a whole. Net assets are classified into four categories according to external donor restrictions or availability of assets for satisfaction of College obligations. The College's net assets are classified as follows:

SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2005 AND 2004

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- *Invested in capital assets, net of related debt* - This represents the College's total investment in capital assets, net of 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 investment in capital assets, net of related debt.
- *Restricted net assets, 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 2004 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 State Legislature.

- *Restricted net assets, 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 assets at June 30, 2005 or 2004.
- *Unrestricted net assets* - Unrestricted net assets represent 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 intercompany accounts and transactions have been eliminated.

SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2005 AND 2004

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents - For purposes of the statement of net assets, 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 Investment Management Board (the "IMB"). These funds are transferred to the IMB and the IMB 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 IMB, and by provisions of bond indentures and trust agreements, when applicable. Balances in the investment pools are recorded at fair value, which is determined by a third-party pricing service based on asset portfolio pricing models and other sources, in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments for External Investment Pools*. The IMB 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 with the State Treasurer are available for immediate withdrawal and, accordingly, are presented as cash and cash equivalents in the accompanying financial statements.

The IMB maintains the Consolidated Fund investment fund which consists of five investment pools and participant-directed accounts, in which the state and local governmental agencies invest. The IMB also manages other investment pools which include amounts invested by pension funds of the State, as well as certain operating funds of the Workers' Compensation Fund and other funds. These pools have been structured as multiparticipant 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 IMB's investment operations pool can be found in the IMB's annual report. A copy of the IMB's annual report can be obtained from the following address: 500 Virginia Street East, Suite 200, Charleston, WV 25301 or <http://www.wvimb.org>.

SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2005 AND 2004

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); equities; corporate debt obligations, including commercial paper, which meet certain ratings; certain money market funds; investment agreements with certain financial institutions; repurchase agreements; state and local government securities (SLGS); and other investments. Other investments consist primarily of single family mortgage loans and collateralized mortgage obligations. SLGS are direct obligations of the U.S. Government, issued to state and local government entities to provide those governments with required cash flows at yields which do not exceed IRS arbitrage limits.

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 receivable based on an evaluation of the underlying account, contract and grant balances, the historical collectibility experienced by the College on such balances and such other factors which, in the College's judgment, require consideration in estimating doubtful accounts.

Inventories - Inventories are stated at the lower-of-cost or market, cost being determined on the first-in, first-out method.

Noncurrent Cash and Cash Equivalents - Cash, that is (1) externally restricted to make debt service payments, long-term loans to students or to maintain sinking or reserve funds, and (2) to purchase capital or other noncurrent assets, is classified as a noncurrent asset in the statement of net assets.

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. There was no interest capitalized as part of the cost of assets for the year ended June 30, 2005. 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.

SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2005 AND 2004

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Revenue - Revenues for programs or activities to be conducted primarily in the next fiscal year are classified as deferred revenue. Deferred revenue at the College primarily consists of summer tuition collected in advance. Financial aid and other deposits are separately classified as deposits.

Compensated Absences - The College accounts for compensated absences in accordance with the provisions of GASB Statement No. 16, *Accounting for Compensated Absences*. This statement 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. Full-time employees also earn 1 1/2 sick leave days for each month of service and are entitled to extend their health or life insurance coverage upon retirement in lieu of accumulated, unpaid sick leave. Generally, two days of accrued sick leave extend health insurance for one month of single coverage and three days extend health insurance for one month of family coverage. For employees hired after 1988, the employee shares in the cost of the extended benefit coverage to the extent of 50% of the premium required for the extended coverage. Employees hired July 1, 2001 or later will no longer receive sick leave credit toward insurance premiums when they retire.

Certain faculty employees (generally those with less than a 12-month contract) earn a similar extended health or life insurance coverage retirement benefit based on years of service. Generally 3 1/3 years of teaching service extends health insurance for one year of single coverage and five years extend health insurance for one year of family coverage.

The estimate of the liability for the extended health or life insurance benefit has been calculated using the vesting method in accordance with the provisions of GASB Statement No. 16. Under that method, the College has identified the accrued sick leave benefit earned to date by each employee, determined the cost of that benefit by reference to the benefit provisions and the current cost experienced by the College for such coverage, and estimated the probability of the payment of that benefit to employees upon retirement.

The estimated expense and expense incurred for the vacation leave, sick leave or extended health or life insurance benefits are recorded as a component of benefits expense on the statement of revenues, expenses and changes in net assets.

SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2005 AND 2004

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 medical malpractice 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.

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, net of scholarship discounts and allowances, (3) most federal, state, local, and nongovernmental grants and contracts, (4) federal appropriations, and (5) 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 Statement No. 9, *Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting* and GASB Statement No. 34, such as state appropriations and investment income.
- *Other revenues* - Other revenues consist primarily of capital grants and gifts.

Use of Restricted Net Assets - 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 assets are available. Generally, the College attempts to utilize restricted net assets first when practicable.

SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2005 AND 2004

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Federal Financial Assistance Programs - 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 2005 and 2004, the College received and disbursed \$3,637,375 and \$3,686,133, 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 assets. 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 University 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.

Special Item - The College recorded a one-time expense for capital impairment related depreciation expense for the year ended June 30, 2004. The total effect resulted in an expense of \$476,407 and related reduction in the investment in capital assets.

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.

SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2005 AND 2004

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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 2004 financial statements have been reclassified to conform to the 2005 presentation. Such reclassifications did not impact the change in net assets.

Recent Statements Issued By the Governmental Accounting Standards Board - The GASB issued Statement No. 40, *Deposit and Investment Risk Disclosures*. This statement was adopted by the College during the fiscal year ended June 30, 2005; however, the statement did not have a significant effect on the operation of the College. The statement resulted in additional disclosure in the College's financial statements regarding custodial credit risk, concentration of credit risk, and interest rate risk related to deposits and investments.

The GASB has issued Statement No. 42, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, effective for fiscal years beginning after December 15, 2004. This statement requires the College to evaluate prominent events or changes in circumstances affecting capital assets to determine whether impairment of a capital asset has occurred and record impaired assets and impairment losses accordingly. This statement also addresses the appropriate recording of an insurance recovery associated with events or changes in circumstances resulting in impairment of capital assets. The College has not yet determined the effect, if any, that the adoption of GASB Statement No. 42 may have on the financial statements.

SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2005 AND 2004

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The GASB has also issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, effective for fiscal years beginning after December 15, 2006. This statement provides standards for the measurement, recognition and display of other postemployment benefit expenditures, assets, and liabilities, including applicable note disclosures and required supplementary information. The College has not yet determined the effect, if any, that the adoption of GASB Statement No. 45 may have on the financial statements.

The GASB has also issued Statement No. 46, *Net Assets Restricted by Enabling Legislation* (an amendment of GASB Statement No. 34), effective for fiscal years beginning after June 15, 2005. This statement provides guidance clarifying the meaning of the phrase “legally enforceable” as it applies restrictions imposed on net asset use by enabling legislation. The College has not yet determined the effect, if any, that the adoption of GASB Statement No. 46 may have on its financial statements.

The GASB has also issued Statement No. 47, *Accounting for Termination Benefits*, effective for fiscal years beginning after June 15, 2005. This statement provides standards for the measurement, recognition and display of voluntary termination benefit expenditures, assets, and liabilities, including applicable note disclosures. The College has not yet determined the effect, if any, that the adoption of GASB Statement No. 47 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:

2005	Current	Noncurrent	Total
Cash on deposit with the State Treasurer	\$ 4,147,471	\$ -	\$ 4,147,471
Cash in bank	27,736	88,066	115,802
Cash on hand	<u>4,450</u>	<u>-</u>	<u>4,450</u>
	<u>\$ 4,179,657</u>	<u>\$ 88,066</u>	<u>\$ 4,267,723</u>
2004			
Cash on deposit with the State Treasurer	\$ 4,525,968	\$ 324,135	\$ 4,850,103
Cash in bank	128,508	6,364	134,872
Cash on hand	<u>4,300</u>	<u>-</u>	<u>4,300</u>
	<u>\$ 4,658,776</u>	<u>\$ 330,499</u>	<u>\$ 4,989,275</u>

Cash held by the State Treasurer includes \$1,422,142 and \$1,411,801 of restricted cash primarily for grants as of June 30, 2005 and 2004, respectively.

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NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2005 AND 2004

NOTE 3 - CASH AND CASH EQUIVALENTS (Continued)

The combined carrying amount of cash in the bank and on hand at June 30, 2005 and 2004 was \$120,252 and \$139,172, respectively, as compared with the combined bank balance of \$155,012 and \$161,091, respectively. The difference is primarily caused by items in transit and outstanding checks. The bank balances were covered by federal depository insurance or were collateralized by securities held by the State's agent.

Cash on deposit with the State Treasurer is comprised of the following investment pools and are subject to the following IMB policies and limits.

Cash Liquidity

Credit risk

The IMB limits the exposure to credit risk in the Cash Liquidity pool by requiring all corporate bonds to be rated AA or higher. Commercial paper must be rated A1 by Standard & Poor's and P1 by Moody's. Additionally, the pool must have at least 15% of its assets in United States Treasury issues.

The following table provides information on the weighted average credit ratings of the Cash Liquidity pool's investments.

Security Type	Moody's	S&P	Carrying Value	Percent of Assets
Commercial paper	P1	A-1	\$ 598,241,394	37.9%
U. S. Treasury bills	Aaa	AAA	259,397,648	16.4%
Corporate notes	Aaa	AAA	155,559,323	9.9%
Certificates of deposit	P1	A-1	152,998,937	9.7%
Agency bonds	Aaa	AAA	147,955,465	9.4%
Agency discount notes	P1	A-1	119,564,248	7.6%
Money market funds	Aaa	AAA	4,241,278	0.3%
Total rated investments			<u>\$ 1,437,958,293</u>	<u>91.2%</u>

Unrated securities include repurchase agreements of \$141,050,000. Acceptable collateral for the repurchase agreements include U.S. Treasury and government agency securities, all of which carry the highest credit rating.

The College's ownership represents .19% of the net asset position of this pool.

Concentration of credit risk

West Virginia statutes prohibit the Cash Liquidity pool from investing more than 5% of its assets in securities issued by a single private corporation or association. At June 30, 2005, the pool did not have investments in any one private corporation or association that represented more than 5% of assets.

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NOTE 3 - CASH AND CASH EQUIVALENTS (Continued)

Custodial credit risk

At June 30, 2005, the Cash Liquidity pool held no securities that were subject to custodial credit risk. Repurchase agreements are collateralized at 102% and the collateral is held in the name of the IMB. Securities lending collateral that is reported in the Statement of Assets and Liabilities of the IMB is invested in the lending agent's money market fund.

Interest rate risk

The weighted average maturity of the investments of the Cash Liquidity pool cannot exceed 60 days. The maturity of floating rate notes is assumed to be the next interest rate reset date. The following table provides the weighted average maturities (WAM) for the various asset types in the Cash Liquidity pool.

<u>Security Type</u>	<u>Carrying Value</u>	<u>WAM (days)</u>
Commercial paper	\$ 598,241,394	49
U. S. Treasury bills	259,397,648	30
Corporate notes	155,559,323	53
Certificates of deposit	152,998,937	42
Agency bonds	147,955,465	88
Repurchase agreements	141,050,000	1
Agency discount notes	119,564,248	52
Money market funds	4,241,278	1
Total assets	<u>\$ 1,579,008,293</u>	45

Foreign currency risk

The Cash Liquidity pool has no securities that are subject to foreign currency risk.

Government Money Market

Credit risk

The IMB limits the exposure to credit risk in the Government Money Market pool by limiting the pool to U. S. Treasury issues, U. S. government agency issues, money market funds investing in U. S. Treasury issues and U. S. government agency issues, and repurchase agreements collateralized by U. S. Treasury issues and U. S. government agency issues. None of the government agency issues held by the pool have the explicit guarantee of the U. S. Treasury; however, they are all rated Aaa by Moody's and AAA by Standard & Poor's. Agency discount notes held by the pool are rated P1 by Moody's and A-1 by Standard & Poor's.

The College's ownership represents .02% of the net asset position of this pool.

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NOTE 3 - CASH AND CASH EQUIVALENTS (Continued)

Concentration of credit risk

West Virginia statutes prohibit the Government Money Market pool from investing more than 5% of its assets in securities issued by a single private corporation or association. At June 30, 2005, the pool did not have investments in any one private corporation or association that represented more than 5% of assets.

Custodial credit risk

At June 30, 2005, the Government Money Market pool held no securities that were subject to custodial credit risk. Repurchase agreements are collateralized at 102% and the collateral is held in the name of the IMB. Securities lending collateral that is reported in the Statement of Assets and Liabilities of the IMB is invested in the lending agent's money market fund.

Interest rate risk

The weighted average maturity of the investments of the Government Money Market pool cannot exceed 60 days. The maturity of floating rate notes is assumed to be the next interest rate reset date. The following table provides the weighted average maturities (WAM) for the various asset types in the Government Money Market pool.

Security Type	Carrying Value	WAM (days)
Agency discount notes	\$ 46,409,362	32
Agency bonds	42,571,144	75
Repurchase agreements	39,950,000	1
U. S. Treasury bills	24,903,836	48
Money market funds	<u>985,190</u>	1
Total assets	<u>\$ 154,819,532</u>	38

Foreign currency risk

The Government Money Market pool has no securities that are subject to foreign currency risk.

Enhanced Yield

Credit risk

The IMB limits the exposure to credit risk in the Enhanced Yield pool by requiring all corporate bonds to be rated A or higher. Commercial paper must be rated A1 by Standard & Poor's and P1 by Moody's. Additionally, the pool must have at least 15% of its assets in United States Treasury issues.

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NOTE 3 - CASH AND CASH EQUIVALENTS (Continued)

The following table provides information on the weighted average credit ratings of the Enhanced Yield pool's investments.

Security Type	Moody's	S&P	Fair Value	Percent of Assets
Corporate notes	A	AA	\$ 81,631,581	30.0%
Agency bonds	Aaa	AAA	69,203,277	25.5%
U. S. Treasury notes	Aaa	AAA	66,466,539	24.5%
Corporate asset backed securities	Aaa	AAA	49,990,408	18.4%
Total rated investments			<u>\$ 267,291,805</u>	<u>98.4%</u>

Unrated securities include repurchase agreements of \$4,362,262. Acceptable collateral for the repurchase agreements include U. S. Treasury and government agency securities, all of which carry the highest credit rating.

The College's ownership represents .29% of the net asset position of this pool.

Concentration of credit risk

West Virginia statutes prohibit the Enhanced Yield pool from investing more than 5% of its assets in securities issued by a single private corporation or association. At June 30, 2005, the pool did not have investments in any one private corporation or association that represented more than 5% of assets.

Custodial credit risk

At June 30, 2005, the Enhanced Yield pool held no securities that were subject to custodial credit risk. Repurchase agreements are collateralized at 102% and the collateral is held in the name of the IMB. Securities lending collateral that is reported in the Statement of Assets and Liabilities of the IMB is invested in the lending agent's money market fund.

Interest rate risk

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NOTE 3 - CASH AND CASH EQUIVALENTS (Continued)

The weighted average maturity of the investments of the Enhanced Yield pool cannot exceed two years. The maturity of floating rate notes is assumed to be the next interest rate reset date. The following table provides the weighted average maturities (WAM) for the various asset types in the Enhanced Yield pool.

Security Type	Fair Value	WAM (years)
Corporate notes	\$ 81,631,581	1.7
Agency bonds	69,203,277	1.9
U. S. Treasury notes	66,466,539	2.3
Corporate asset backed securities	49,990,408	1.1
Repurchase agreement	<u>4,362,262</u>	0.0
 Total assets	 <u>\$ 271,654,067</u>	 1.7

Foreign currency risk

The Enhanced Yield pool has no securities that are subject to foreign currency risk.

NOTE 4 - ACCOUNTS RECEIVABLE

Accounts receivable were as follows at June 30:

	<u>2005</u>	<u>2004</u>
Student tuition and fees - net of allowance for doubtful accounts of \$155,770 and \$164,849	\$ 465,894	\$ 344,174
Grants and contracts receivable:		
Due from the Commission	649,659	2,501
Due from other State agencies	151,419	350,245
Other accounts receivable	<u>133,901</u>	<u>190,903</u>
	<u>\$ 1,400,873</u>	<u>\$ 887,823</u>

SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2005 AND 2004

NOTE 5 - CAPITAL ASSETS

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

	2005			Ending Balance
	Beginning Balance	Additions	Reductions	
Capital assets not being depreciated				
Land	\$ 990,970	\$ 297,500	\$ -	\$ 1,288,470
Construction in progress	<u>782,559</u>	<u>978,533</u>	<u>(782,559)</u>	<u>978,533</u>
Total capital assets not being depreciated	<u>\$ 1,773,529</u>	<u>\$ 1,276,033</u>	<u>\$ (782,559)</u>	<u>\$ 2,267,003</u>
Other capital assets				
Buildings	\$ 16,322,485	\$ 1,111,112	\$ -	\$ 17,433,597
Equipment	4,146,113	91,541	(28,132)	4,209,522
Library holdings	<u>3,778,899</u>	<u>83,566</u>	<u>(117,178)</u>	<u>3,745,287</u>
Total other capital assets	<u>24,247,497</u>	<u>1,286,219</u>	<u>(145,310)</u>	<u>25,388,406</u>
Less accumulated depreciation for				
Buildings	(5,372,176)	(365,944)	-	(5,738,120)
Equipment	(2,374,322)	(416,949)	27,169	(2,764,102)
Library holdings	<u>(3,437,764)</u>	<u>(132,699)</u>	<u>117,178</u>	<u>(3,453,285)</u>
Total accumulated depreciation	<u>(11,184,262)</u>	<u>(915,592)</u>	<u>144,347</u>	<u>(11,955,507)</u>
Other capital assets-net	<u>\$ 13,063,235</u>	<u>\$ 370,627</u>	<u>\$ (963)</u>	<u>\$ 13,432,899</u>
Capital asset summary				
Capital assets not being depreciated	\$ 1,773,529	\$ 1,276,033	\$ (782,559)	\$ 2,267,003
Other capital assets	<u>24,247,497</u>	<u>1,286,219</u>	<u>(145,310)</u>	<u>25,388,406</u>
Total cost of capital assets	26,021,026	2,562,252	(927,869)	27,655,409
Less accumulated depreciation	<u>(11,184,262)</u>	<u>(915,592)</u>	<u>144,347</u>	<u>(11,955,507)</u>
Capital assets-net	<u>\$ 14,836,764</u>	<u>\$ 1,646,660</u>	<u>\$ (783,522)</u>	<u>\$ 15,699,902</u>

SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2005 AND 2004

NOTE 5 - CAPITAL ASSETS (Continued)

	2004			
	Beginning Balance	Additions	Reductions	Ending Balance
Capital assets not being depreciated				
Land	\$ 940,970	\$ 50,000	\$ -	\$ 990,970
Construction in progress	<u>-</u>	<u>782,559</u>	<u>-</u>	<u>782,559</u>
Total capital assets not being depreciated	<u>\$ 940,970</u>	<u>\$ 832,559</u>	<u>\$ -</u>	<u>\$ 1,773,529</u>
Other capital assets				
Buildings	\$ 16,322,485	\$ -	\$ -	\$ 16,322,485
Equipment	3,089,233	946,724	(109,735)	3,926,222
Leased equipment	219,891	-	-	219,891
Library holdings	<u>3,730,912</u>	<u>78,462</u>	<u>(30,475)</u>	<u>3,778,899</u>
Total other capital assets	<u>23,362,521</u>	<u>1,025,186</u>	<u>(140,210)</u>	<u>24,247,497</u>
Less accumulated depreciation for				
Buildings	(5,045,728)	(326,448)	-	(5,372,176)
Equipment	(1,435,454)	(951,693)	101,249	(2,285,898)
Leased equipment	(58,028)	(30,396)	-	(88,424)
Library holdings	<u>(3,411,367)</u>	<u>(56,872)</u>	<u>30,475</u>	<u>(3,437,764)</u>
Total accumulated depreciation	<u>(9,950,577)</u>	<u>(1,365,409)</u>	<u>131,724</u>	<u>(11,184,262)</u>
Other capital assets-net	<u>\$ 13,411,944</u>	<u>\$ (340,223)</u>	<u>\$ (8,486)</u>	<u>\$ 13,063,235</u>
Capital asset summary				
Capital assets not being depreciated	\$ 940,970	\$ 832,559	\$ -	\$ 1,773,529
Other capital assets	<u>23,362,521</u>	<u>1,025,186</u>	<u>(140,210)</u>	<u>24,247,497</u>
Total cost of capital assets	24,303,491	1,857,745	(140,210)	26,021,026
Less accumulated depreciation	<u>(9,950,577)</u>	<u>(1,365,409)</u>	<u>131,724</u>	<u>(11,184,262)</u>
Capital assets-net	<u>\$ 14,352,914</u>	<u>\$ 492,336</u>	<u>\$ (8,486)</u>	<u>\$ 14,836,764</u>

SOUTHERN WEST VIRGINIA
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NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2005 AND 2004

NOTE 6 - LONG-TERM LIABILITIES

The following is a summary of long-term obligation transactions for the College for the years ended June 30:

	2005						
	Beginning				Ending	Current	Noncurrent
	<u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u>	<u>Portion</u>	<u>Portion</u>	
Capital leases payable	\$ 176,793	\$ -	\$ 176,793	\$ -	\$ -	\$ -	
Other noncurrent liabilities-							
Accrued compensated absences	<u>1,665,422</u>	<u>50,618</u>	<u>-</u>	<u>1,716,040</u>	<u>412,143</u>	<u>1,303,897</u>	
Total noncurrent liabilities	<u>\$ 1,842,215</u>	<u>\$ 50,618</u>	<u>\$ 176,793</u>	<u>\$ 1,716,040</u>	<u>\$ 412,143</u>	<u>\$ 1,303,897</u>	
	2004						
	Beginning				Ending	Current	Noncurrent
	<u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u>	<u>Portion</u>	<u>Portion</u>	
Capital leases payable	\$ 263,386	\$ -	\$ 86,593	\$ 176,793	\$ 43,760	\$ 133,033	
Other noncurrent liabilities-							
Accrued compensated absences	<u>1,615,533</u>	<u>49,889</u>	<u>-</u>	<u>1,665,422</u>	<u>379,156</u>	<u>1,286,266</u>	
Total noncurrent liabilities	<u>\$ 1,878,919</u>	<u>\$ 49,889</u>	<u>\$ 86,593</u>	<u>\$ 1,842,215</u>	<u>\$ 422,916</u>	<u>\$ 1,419,299</u>	

SOUTHERN WEST VIRGINIA
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NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2005 AND 2004

NOTE 7 - OPERATING LEASE OBLIGATIONS

The College leases various equipment, automobiles, and buildings, under operating lease agreements. Aggregate payment for operating leases amounted to \$20,653 and \$8,575 for the years ended June 30, 2005 and 2004, respectively. Future minimum rental commitments are as follows as of June 30, 2005:

<u>Year Ending June 30</u>	<u>Operating Leases</u>
2006	\$ 25,443
2007	25,443
2008	15,107
2009	<u>8,392</u>
Total	<u>\$ 74,385</u>

The College entered into an agreement to lease a branch facility from the Boone County Board of Education. The agreement provides for rent payments of \$1 per year continuing for 40 years beginning on April 1, 1998. The facility was constructed with \$807,380 of funds provided by the College with the balance of \$1 million provided by the Boone County Board of Education through the West Virginia School Building Authority.

NOTE 8 - COMPENSATED ABSENCES

The composition of the compensated absences liability was as follows at June 30:

	<u>2005</u>	<u>2004</u>
Current:		
Health or life insurance benefits	\$ 81,920	\$ 79,961
Accrued vacation leave	<u>330,223</u>	<u>299,195</u>
	<u>412,143</u>	<u>379,156</u>
Non Current		
Health or life insurance benefits	1,155,437	1,150,639
Accrued vacation leave	<u>148,460</u>	<u>135,627</u>
	<u>1,303,897</u>	<u>1,286,266</u>
Total	<u>\$ 1,716,040</u>	<u>\$ 1,665,422</u>

The cost of health and life insurance benefits paid by the College is based on a combination of years of service and age. For the years ended June 30, 2005 and 2004, the amount paid by the College for extended health or life insurance coverage retirement benefits totaled \$76,214 and \$74,255, respectively. There were 24 and 28 retirees eligible for these benefits as of June 30, 2005 and 2004, respectively.

SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2005 AND 2004

NOTE 9 - STATE SYSTEM OF HIGHER EDUCATION INDEBTEDNESS

The College is a State institution of higher education, and the College receives a State appropriation to finance its operations. In addition, it is subject to the legislative and administrative mandates of State government. Those mandates affect all aspects of the College's operations, its tuition and fee structure, its personnel policies and its administrative practices.

The State has chartered the Commission with the responsibility to construct or renovate, finance and maintain various academic and other facilities of the State's universities and colleges, including certain facilities of the College. Financing for these facilities was provided through revenue bonds issued by the former Board of Regents or the former Boards of the College and College Systems (the "Boards"). These obligations administered by the Commission are the direct and total responsibility of the Commission, as successor to the former Boards.

NOTE 10 - RETIREMENT PLANS

Substantially all full-time employees of the College participate in either the West Virginia Teachers' Retirement System (the "STRS") or the Teachers' Insurance and Annuities Association-College Retirement Equities Fund (the "TIAA-CREF"). Previously, upon full-time employment, all employees were required to make an irrevocable selection between the STRS and TIAA-CREF. Effective July 1, 1991, the STRS was closed to new participants. Current 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 the West Virginia Teachers' Defined Contribution Plan by College employees have not been significant to date.

Effective January 1, 2004, 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, 2005, there were no employees enrolled in the Educators Money 401(a) basic retirement plan.

The STRS is a cost sharing, public employee retirement system. Employer and employee contribution rates are established annually by the State Legislature. The College accrued and paid its contribution to the STRS at the rate of 15% of each enrolled employee's total annual salary for both the years ended June 30, 2005 and 2004. Required employee contributions were at the rate of 6% of total annual salary for both the years ended June 30, 2005 and 2004. Participants in the STRS may retire with full benefits upon reaching age 60 with 5 years of service, age 55 with 30 years of service, or any age with 35 years of service. Lump-sum withdrawal of employee contributions is available upon termination of employment. Pension benefits are based upon 2% of final average salary (the highest 5 years' salary out of the last 15 years) multiplied by the number of years of service.

SOUTHERN WEST VIRGINIA
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NOTE 10 - RETIREMENT PLANS (Continued)

Total contributions to the STRS for the years ended June 30, 2005, 2004 and 2003 were \$334,895, \$360,984 and \$368,598, respectively, which consisted of \$239,211, \$257,846 and \$263,285 from the College in 2005, 2004 and 2003, respectively, and \$96,684, \$103,138 and \$105,314 from the covered employees in 2005, 2004 and 2003, respectively.

The contribution rate is set by the State Legislature on an overall basis and the STRS does not perform a calculation of the contribution requirement for individual employers, such as the College. Historical trend and net pension obligation information is available from the annual financial report of the Consolidated Public Retirement Board. A copy of the report may be obtained by writing to the Consolidated Public Retirement Board, Building 5, Room 1000, Charleston, WV 25305.

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, 2005, 2004 and 2003 were \$751,336, \$692,335 and \$720,056, respectively, which consisted of equal contributions from the College and covered employees in 2005, 2004 and 2003 of \$375,668, \$346,168 and \$360,028, respectively.

The College's total payroll for the years ended June 30, 2005, 2004, and 2003 were \$8,789,365, \$8,788,701, and \$8,834,041, respectively; total covered employees' salaries in the STRS and TIAA-CREF were \$1,594,735 and \$6,261,134 in 2005, respectively; \$1,718,965 and \$5,769,462 in 2004, respectively; and \$1,755,226 and \$6,000,469 in 2003, respectively.

SOUTHERN WEST VIRGINIA
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NOTE 11 - FOUNDATION (UNAUDITED)

The Foundation is a separate nonprofit organization incorporated in the State 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. The financial statements of the Foundation were not included in the accompanying financial statements under GASB No. 14. Furthermore, they are not included in the College’s accompanying financial statements under GASB No. 39 because they are not significant.

The Foundation’s net assets totaled approximately \$263,800 and \$545,000 at December 31, 2005 and 2004, 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 June 30, 2005 and 2004, the Foundation made \$192,134 and \$462,117, respectively, in contributions to the College.

NOTE 12 - AFFILIATED ORGANIZATION

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 this organization are not included in the College’s accompanying financial statements under GASB Statement No. 14. They are not included in the College’s accompanying combined financial statements under GASB Statement No. 39 because they are not significant.

NOTE 13 - 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.

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NOTE 13 - CONTINGENCIES (Continued)

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 14 - COMMITMENTS

During August 2004, the West Virginia Higher Education Policy Commission issued \$167,260,000 of 2004 Series B Revenue Bonds (Higher Education Facilities). The College has been approved for \$9,600,000 of the bond proceeds for construction of a new Technology and Allied Health Building, a wing on the new Lincoln County Consolidated High School, and renovation of other existing buildings throughout the College. As of June 30, 2005, the College has drawn \$1,507,788 of these bonds to pay for capital projects. An additional \$631,953 has been requested to pay for invoices issued by the School Building Authority. State Lottery funds will be used to repay the debt, although College revenues are pledged if Lottery funds prove insufficient.

SOUTHERN WEST VIRGINIA
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NOTES TO FINANCIAL STATEMENTS
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NOTE 15 - NATURAL CLASSIFICATIONS WITH FUNCTIONAL CLASSIFICATIONS

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

	2005									
	Salaries and Wages	Benefits	Supplies and Other Services	Utilities	Scholarships and Fellowships	Depreciation	Loan Cancellations & Write-offs	Fees Assessed by the Commission	Total	
Instruction	\$ 3,668,932	\$ 504,455	\$ 507,458	\$ 65,667	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,746,512
Public service	1,170,278	280,569	816,356	2,227	-	-	-	-	-	2,269,430
Academic support	325,452	9,057	128,163	(373)	-	-	-	-	-	462,299
Student services	817,596	68,103	275,596	-	-	-	-	-	-	1,161,295
General institutional support	2,145,430	1,873,515	1,174,713	1,903	-	-	-	-	-	5,195,561
Operations and maintenance of plant	487,521	(259,616)	1,023,398	517,409	-	-	-	-	-	1,768,712
Other general support	-	-	-	-	-	-	-	-	-	-
Student financial aid	23,918	-	(18,768)	-	1,941,203	-	-	-	-	1,946,353
Auxiliary enterprises	150,238	28,416	654,697	-	-	-	-	-	-	833,351
Depreciation	-	-	-	-	-	915,592	-	-	-	915,592
Other	-	-	-	-	-	-	-	41,844	-	41,844
Total	\$ 8,789,365	\$ 2,504,499	\$ 4,561,613	\$ 586,833	\$ 1,941,203	\$ 915,592	\$ -	\$ 41,844	\$ -	\$ 19,340,949

	2004									
	Salaries and Wages	Benefits	Supplies and Other Services	Utilities	Scholarships and Fellowships	Depreciation	Loan Cancellations & Write-offs	Fees Assessed by the Commission	Total	
Instruction	\$ 3,449,097	\$ 990,792	\$ 360,854	\$ 2,973	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,803,716
Public service	1,558,634	385,361	763,383	5,679	-	-	-	-	-	2,713,057
Academic support	694,774	166,251	169,715	232	-	-	-	-	-	1,030,972
Student services	719,558	220,968	251,041	6,047	-	-	-	-	-	1,197,614
General institutional support	1,466,603	523,695	686,088	37,439	-	-	-	-	-	2,713,825
Operations and maintenance of plant	443,241	170,579	301,702	524,952	-	-	-	-	-	1,440,474
Other general support	-	-	898	-	-	-	-	-	-	898
Student financial aid	22,430	372	-	-	2,075,108	-	-	-	-	2,097,910
Auxiliary enterprises	122,612	25,105	741,389	-	-	-	-	-	-	889,106
Depreciation	-	-	-	-	-	825,278	-	-	-	825,278
Other	-	-	-	-	-	-	386	-	-	43,307
Total	\$ 8,476,949	\$ 2,483,123	\$ 3,275,070	\$ 577,322	\$ 2,075,108	\$ 825,278	\$ 386	\$ 42,921	\$ -	\$ 17,756,157



INDEPENDENT AUDITORS' 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

To the Governing Board
Southern West Virginia Community and Technical College

We have audited the financial statements of Southern West Virginia Community and Technical College (the College) as of and for the year ended June 30, 2005, and have issued our report thereon dated September 2, 2005. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the College's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over financial reporting and its operation that we consider to be material weaknesses.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the College's financial statements are free of 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 determination of financial statement amounts. 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*.

We noted other matters involving the internal control over financial reporting that we have reported to management of the College in a separate letter dated September 2, 2005.

This report is intended for the information and use of the College's management, the Members of the College's Governing Board, the West Virginia Higher Education Policy Commission, federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than those specified parties.

Buttle & Stalvaker, PLLC

September 2, 2005

September 2, 2005

To the Southern West Virginia Community and
Technical College Governing Board

This letter is intended to inform Management and the Members of the Governing Board of the Southern West Virginia Community and Technical College Governing Board (the College) about significant matters related to the conduct of the annual audit so it can appropriately discharge its oversight responsibility and that we comply with our professional responsibilities to these parties. This letter also includes comments and suggestions with respect to matters that came to our attention in connection with our audit of the financial statements of the College for the year ended June 30, 2005. These comments and recommendations are offered as constructive suggestions to be considered part of the ongoing process of modifying and improving the College's practices and procedures.

COMMENTS AND RECOMMENDATIONS

During our audit we became aware of certain matters that are opportunities for strengthening internal control and/or improving operating efficiency. Our comments and suggestions follow. We have discussed these comments and suggestions with various College personnel, and will be pleased to discuss them further at your convenience.

Financial Reporting

The College currently closes its books and prepares accrual basis financial statements only once a year. Such infrequent preparation of accrual basis financial statements results in the accounting staff and management being unfamiliar with all steps necessary for an efficient closing process. We recommend that the College re-examine its closing process and prepare Generally Accepted Accounting Principals (GAAP) basis financial statements on a more frequent basis, perhaps quarterly. This should make preparation of GAAP basis financial statements more routine and efficient, and potentially identify any possible issues on a more timely basis.

OTHER REQUIRED COMMUNICATIONS

The following summarizes various matters which must be communicated to you under auditing standards generally accepted in the United States of America, as well as certain matters involving opportunities for strengthening internal control and/or improving operating efficiency that we consider worthy of bringing to your attention.

The Auditor's Responsibility Under Auditing Standards Generally Accepted In The United States Of America

Our audit of the financial statements of the College for the year ended June 30, 2005 was conducted 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. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error, fraudulent financial reporting or misappropriation of assets. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. Accordingly, the audit was designed to obtain reasonable, rather than absolute, assurance about the financial statements. We believe our audit accomplished that objective.

In accordance with *Government Auditing Standards*, we have also performed tests of internal control over financial reporting and of compliance with laws, regulations, contracts, grant agreements, and other matters that contribute to the evidence supporting our opinion on the financial statements. However, they do not provide a basis for opining on the College's internal control or compliance with laws, regulations, contracts, grant agreements, and other matters.

Management Judgments and Accounting Estimates

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. Management has informed us they used all the relevant facts available to them at the time to make the best judgments about accounting estimates and we considered this information in the scope of our audit. Estimates significant to the financial statements include such items as the valuation of receivables, scholarship allowance, depreciation of capital assets, and compensated absences. The College may wish to monitor throughout the year the process used to compute and record these accounting estimates.

Audit Adjustments

There were several audit adjustments made to the original trial balance presented to us to begin our audit which are included in the attached Adjusting Journal Entries Report. Of the adjustments that were recorded, we believe that none of the entries, in our judgment, either individually or in the aggregate, have a significant effect on the College's financial reporting process.

Uncorrected Misstatements

We also accumulated several uncorrected misstatements, which were discussed with management and were determined by management to be immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Therefore, the adjustments to correct these misstatements were not made to the financial statements. These uncorrected misstatements are summarized in the accompanying Proposed JE Report.

Accounting Policies and Alternative Treatments

Management of the College has the ultimate responsibility for the appropriateness of the accounting policies used by the College. The College did not adopt any significant new accounting policies nor have there been any changes in existing significant accounting policies during the current period which should be brought to your attention for approval. However, the College did adopt the provisions of GASB Statement No. 40, *Deposit and Investment Risk Disclosures*, which did not have a significant effect on the financial statements of the College.

We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Other Information in Documents Containing Audited Financial Statements

We are not aware of any documents that contain the audited basic financial statements. If such documents were to be published, we would have a responsibility to determine that such financial information was not materially inconsistent with the audited statements of the College.

Disagreements with Management

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit or significant disclosures to be included in the financial statements.

Consultations with Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

Major Issues Discussed with Management Prior to Retention

No major issues were discussed with management prior to our retention to perform the aforementioned audit.

Difficulties Encountered in Performing the Audit

We did not encounter any difficulties in dealing with management relating to the performance of the audit.

Closing

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to be of service to the College.

This report is intended solely for the information and use of the Members of the Governing Board, the College's management, the West Virginia Council for Community and Technical College Education, the West Virginia Higher Education Policy Commission, and the West Virginia Legislature and is not intended to be and should not be used by anyone other than the specified parties.



Suttle & Stalnaker, PLLC

Client: **Southern West Virginia Community and Technical College**
Engagement: **Southern West Virginia Community and Technical College**
Period Ending: **6/30/2005**
Workpaper: **Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 4		C-02		
To reverse double entry to a/r, to bring allowance account to correct balance, and to correct other receivable balance				
400000-E051-17580C	Tuition and Fees		115,073.70	
400000-E051-17580C	Tuition and Fees		621,663.46	
426000-E051-17580C	Other Sources Unrestricted		40,695.88	
12000-0000-175800	Student Accounts Receivable			621,663.46
12010-0000-175800	Allowance for Student Receivables			115,073.70
12100-0000-175800	Other Receivables			40,695.88
Total			<u><u>777,433.04</u></u>	<u><u>777,433.04</u></u>
Adjusting Journal Entries JE # 5		C-00		
To correct the bond proceed amounts due from HEPC				
13500-0000-175800	Due from the Board		635,454.83	
13500-0000-275800	Due from the Board			3,501.83
432100-P000-60571E	Bond Proceeds from Commission			631,953.00
Total			<u><u>635,454.83</u></u>	<u><u>635,454.83</u></u>
Adjusting Journal Entries JE # 6		100-06		
To correct appropriations revenue balance due to budget reduction				
426000-E000-80876C	Other Sources Unrestricted		105,952.00	
51X001-E000-80990C	State Appropriations			105,952.00
Total			<u><u>105,952.00</u></u>	<u><u>105,952.00</u></u>
Adjusting Journal Entries JE # 7		300-00		
To reverse prior year accrued payroll and accrued expenses				
400000-E000-17580C	Tuition and Fees		73,591.00	
400000-E000-17580C	Tuition and Fees		427,376.00	
426000-E051-17580C	Other Sources Unrestricted		129,018.00	
501000-A002-17580C	Personal Services with Deductions			1,152.00
501000-E000-17580C	Personal Services with Deductions			283,252.00
501000-E020-17580C	Personal Services with Deductions			4,448.00
501000-E030-17580C	Personal Services with Deductions			993.00
501000-E040-17580C	Personal Services with Deductions			1,975.00
501000-E053-17580C	Personal Services with Deductions			88,762.00
501000-E070-17580C	Personal Services with Deductions			1,188.00
511000-E000-17580C	Social Security Matching			32,841.00
511000-E020-17580C	Social Security Matching			2,000.00
511000-E030-17580C	Social Security Matching			245.00
511000-E040-17580C	Social Security Matching			275.00
511000-E053-17580C	Social Security Matching			10,000.00
511000-E070-17580C	Social Security Matching			245.00
523000-E073-665702	Utilities			19,451.00
526000-E020-658582	Travel			37,367.00
535000-E053-652001	Advertising and Promotional			36,224.00
540000-A002-715202	Merchandise for Resale			25,202.00
554000-E041-87888C	Computer Supplies (<5000.00)			11,660.00
563000-E035-653301	Building and Household Equip Repair			5,505.00
572000-E000-80300E	Research, Education Equipment			27,367.00
581000-E073-605702	Payment of Claims and/or Settlement			39,833.00
Total			<u><u>629,985.00</u></u>	<u><u>629,985.00</u></u>
Adjusting Journal Entries JE # 9		300-00		
To move fees assessed by the commission for operations out of revenue and into expenses				
551000-E073-645702	Misc. Expenses - Fees assessed by the Commission for Operations		41,844.00	
408000-E073-645702	HERF Fees			41,844.00

Client: **Southern West Virginia Community and Technical College**
 Engagement: **Southern West Virginia Community and Technical College**
 Period Ending: **6/30/2005**
 Workpaper: **Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Total			<u><u>41,844.00</u></u>	<u><u>41,844.00</u></u>
Adjusting Journal Entries JE # 10				
	To reclassify WVNET receivable as Due from HEPC.	C-01		
121200-0000-175800	Due from the Commission		8,321.36	
121100-0000-275800	Due from Other State Agencies			8,321.36
Total			<u><u>8,321.36</u></u>	<u><u>8,321.36</u></u>
Adjusting Journal Entries JE # 11				
	To correct tuition and fee revenue	100-03		
400000-E051-60501E	Tuition and Fees		15,188.47	
400000-E051-65501E	Tuition and Fees		41,719.63	
400000-N020-62500E	Tuition and Fees		6,075.39	
400100-E004-72600E	Continuing Education Unrestricted		931.80	
404000-E051-61501E	Faculty Improvement		5,467.85	
408000-E073-64570E	HERF Fees		25,759.65	
412000-E020-697004	Miscellaneous Rev, TV, Theatre		10,053.00	
418000-E042-634441	Institutional Activities Unrestrict		1,215.07	
420000-A002-71510E	Sales-Service of Aux Enter		3,430.21	
420000-A002-71520E	Sales-Service of Aux Enter		766.97	
426000-E005-73301E	Other Sources Unrestricted		4,879.46	
426000-E051-17580C	Other Sources Unrestricted		211,691.60	
400000-E051-17580C	Tuition and Fees			211,691.60
409000-E051-78501C	Registration Fees Unrestricted			115,487.50
Total			<u><u>327,179.10</u></u>	<u><u>327,179.10</u></u>

Client: **Southern West Virginia Community and Technical College**
 Engagement: **Southern West Virginia Community and Technical College**
 Period Ending: **6/30/2005**
 Workpaper: **Proposed JE Report**

<u>Account</u>	<u>Description</u>	<u>W/P Ref</u>	<u>Debit</u>	<u>Credit</u>
Proposed JE # 3		A-02		
To adjust cash to actual at 6/30/05.				
551000-A001-705100	Miscellaneous Expense		7,120.00	
10900-0000-705103	Interfund Cash			7,120.00
Total			<u>7,120.00</u>	<u>7,120.00</u>
Proposed JE # 8		GG-01		
To correct the current portion of compensated absences attributable to retiree health insurance premiums				
250100-0000-175800	Compensated Absences - Current		10,383.00	
261000-0000-175800	Compensated Absences Noncurrent			10,383.00
Total			<u>10,383.00</u>	<u>10,383.00</u>
Proposed JE # 12		GG-01		
To record FICA expense/liability related to annual leave liability				
511000-E050-175800	Social Security Matching		36,619.00	
250100-0000-175800	Compensated Absences - Current			25,262.00
261000-0000-175800	Compensated Absences Noncurrent			11,357.00
Total			<u>36,619.00</u>	<u>36,619.00</u>
Proposed JE # 13		100-00		
To reverse remainder of prior year accounts payable accrual				
400000-E000-175800	Tuition and Fees		141,699.00	
524000-E073-605700	Telecommunications			100,397.00
540000-A001-705100	Merchandise for Resale			27,101.00
554000-E041-878880	Computer Supplies (<5000.00)			6,047.00
581000-E073-605700	Payment of Claims and/or Settlement			8,154.00
Total			<u>141,699.00</u>	<u>141,699.00</u>

**Southern West Virginia Community and Technical College
Board of Governors
Meeting of November 29, 2005
Agenda Items for Action**

1.	Approval of Audited Financial Report	Page 71
2.	Approval of October 20, 2005 Minutes	Page 72
3.	Approval of Tuition Committee Recommendation	Page 76
4.	Ratification of 2005-2006 Board Goals	Page 77
5.	Policies Scheduled for Review	Page 79
	1. SCP-5050, Assessment, Payment and Refund of Fees	Page 80
6.	Final Approval of Policies	Page 84
	1. SCP-3160, Course Syllabus (Revised)	Page 86
	2. SCP-3188, College Level Examination Program (CLEP) (Revised)	Page 92
	3. SCP-3227, Credit Based on Experience (Revised)	Page 95
	4. SCP-3670, Public School Service Program (New)	Page 100
	5. SCP-4398, Student Grades and Grade Point Average Requirements for Graduation (Revised)	Page 103
	6. SCP-4825, Transfer of Student Credit Hours from Another Institution (Revised)	Page 108
7.	Approval of Policies for 30-day Comment	Page 111
	1. SCP-5065, Awarding of Fee Waivers	Page 112

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
MEETING OF NOVEMBER 29, 2005**

ITEM: Financial Statements for Years Ended June 30, 2005 and 2004, and Independent Auditors' Reports

RECOMMENDED RESOLUTION: RESOLVED, That the Southern West Virginia Community and Technical College Board of Governors accept the filing of the audited financial report for the fiscal year ended June 30, 2005.

STAFF MEMBER: Fred Scott

BACKGROUND:

The accounting firm of Suttle and Stalnaker, PLLC, has conducted the financial audit for Southern West Virginia Community and Technical College for fiscal year ended June 30, 2005. Mr. Chris Deweese and Ms. Amy Willard, representatives from Suttle and Stalnaker will attend the Board of Governors meeting to make a brief presentation regarding their findings. Copies of the audited financial statements are included with this agenda item.

This is the fourth year of the new statement format required under the directives from the Governmental Accounting Standards Board (GASB). This format places emphasis on the overall economic resources of the College. The previous reporting format presented financial balances and activities by fund groups. The statement format includes the Statement of Net Assets; Statements of Revenues, Expenses, and Changes of Net Assets; and the Statement of Cash Flows, all reported on a comparative basis with the prior year. In addition to the changes in financial statements presentation, the reporting format includes a narrative section called Management's Discussion and Analysis. This section is designed to provide an objective and readable analysis of financial activities based upon facts, decisions, and conditions known as of the auditor's report.

**Southern West Virginia Community and Technical College
Board of Governors
Radisson Hotel, Waterfront A and B, Morgantown, WV
October 20, 2005**

DRAFT

Members Present: Linda Akers, Rory Perry, Dennis Trader, Shelley Huffman, David Pierce, George Kostas, William Grizzell, Jada Hunter, Julia Goad, Michael Baldwin, George Morrison

Members Absent: None

Administrative Staff: Joanne Tomblin, Merle Dempsey, Cathy Smith-Cox, Ronald Lemon, Allyn Sue Barker, Ronald Hamilton, James Owens, Fred Scott, Cindy Crigger, Rita Roberson, Randy Skeens, Tom Nuckols, Ronald Thompson, Roy Simmons, Emma Baisden, Elizabeth Walker, Board Counsel

1. Call to Order:

Chair Linda Akers called the meeting to order at 6:45 p.m.

2. Oath of Office

Ms. Patricia Cutlip administered the *Oath of Office* to members reappointed to Southern's Board of Governors for a second term by Governor Joe Manchin — Linda Akers, Shelley Huffman, and George Kostas.

3. President's Report:

President Joanne Tomblin updated the Board on relevant institutional developments.

1. In recognition of her service and commitment to Southern West Virginia Community and Technical College, President Tomblin presented the *Board of Governors Chairman's Award* to Shelley Huffman, past Board chair.
2. President Tomblin and the Vice President for Economic, Workforce, and Community Development, Allyn Sue Barker, participated in a workforce development event hosted by the Appalachian Regional Commission on September 22 at Zane State College in Zanesville, Ohio. They joined other representatives from the Association of Community Colleges of Appalachia, the region's Workforce Investment boards, and private industry for a discussion of community-based workforce development efforts in Appalachia. The forum, focusing on *Best Practices* and an *Overview of the President's Job Training Programs*, aims to help community colleges in developing more competitive proposals for Department of Labor workforce development programs.
3. One-on-one confidential meetings are being conducted with a cross section of employees to discuss issues and concerns as well as obtain responses to the goals and plans for the College. Conferences will continue through the Spring semester.
4. President Tomblin served as the guest speaker for the Vandalia Rotary Club of Charleston on October 5, 2005. She presented an overview of the College and shared information about new programs.
5. Fundraising continues for the Major Gifts Campaign through a variety of activities. The president has sent personal letters and packets to four potential major donors. To date, employee contributions total \$109,000.
6. President Tomblin attended the Land Use Management forum on September 23 hosted by the Corridor G Regional Development Authority.

7. High school and middle school visits are underway.
8. The Economic, Workforce, and Community Development Unit hosted its annual Business Appreciation Dinner on October 18, 2005 at the Earl Ray Tomblin Convention Center.
9. The Adult Recruitment Team is developing a visitation schedule.
10. Marshall University President, Steven Kopp and Board of Governors member, Robert Shell, traveled to Southern on October 19 to meet with President Tomblin to discuss the possibility of providing additional opportunities for students.
11. The Williamson Task Force is preparing to conduct community surveys.
12. Progress continues on the construction of the Center for Allied Health and Technology. A field trailer is on-site and work has begun on the reconfiguration of Dempsey Branch Road.
13. The 2006 Harmony Week Luncheon is scheduled for March 3 at the Earl Ray Tomblin Convention Center.
14. On October 19, 2005, President Tomblin and West Virginia University officials, Dr. Eugene Cilento and Dr. Gerald Lang, established a *2-plus-3* program between Southern and the West Virginia University College of Engineering and Mineral Resources that provides an opportunity for students who achieve an A. S. degree in the University Parallel Pre-Engineering option from Southern to transfer into a B.S. degree program in engineering at West Virginia University.

4. Action Items:

1. Approval of Minutes

MOTION: Shelley Huffman moved to approve the minutes of the September 20, 2005 Board of Governors meeting as amended.

ACTION: James Sheatsley seconded the motion. The motion carried unanimously.

2. Approval of Proposed Policies for 30-day Comment

1. SCP-1467, Manuals, Announcements and Policies (MAP) Development System and attachments: SCP-1467.A, Attachment A — Classification Table; SCP-1467.B, Attachment B — Format for Southern College Policy (SCP); SCP-1467.C, Attachment C — Format for Southern Administrative Announcement (SAA); SCP-1467.D, Attachment D — Format for Southern Administrative Manuals (SAM's)

MOTION: Rory Perry moved to accept the following resolution:

RESOLVED, That the Southern West Virginia Community and Technical College Board of Governors grant approval for the distribution of the aforementioned revised policy (with attachments) to Southern's constituencies and the Chancellor for Community and Technical College Education for a thirty-day comment period.

ACTION: William Grizzell seconded the motion. The motion carried unanimously.

2. SCP-3245, Faculty and Administrative Productivity

MOTION: Rory Perry moved to accept the following resolution:

RESOLVED, That the Southern West Virginia Community and Technical College Board of Governors grant approval for the distribution of the aforementioned draft policy to Southern's constituencies and the Chancellor for Community and Technical College Education for a 30-day comment period.

ACTION: Dennis Trader seconded the motion. The motion carried unanimously.

3. Approval of Institutional Compact Update

MOTION: Rory Perry moved to accept the following resolution:

RESOLVED, That the Southern West Virginia Community and Technical College Board of Governors approve the annual update to the institutional compact as presented and recommend that the update be forwarded to the West Virginia Council for Community and Technical College Education (the Council) as required in West Virginia Code §18B-1A-2.

ACTION: Shelley Huffman seconded the motion. The motion carried unanimously.

5. Discussion Items:

1. Board of Governors and Administration Self Evaluation Results

Ms. Elizabeth Walker, Board Counsel, led the Board of Governors and administrators through the results of the self-evaluation that was conducted on an aggregated and anonymous basis. Board members discussed the results and determined a need to continue discussion on several issues during tomorrow's Retreat.

2. Community College Survey of Student Engagement (CCSSE)

At the September 20, 2005 meeting, Mr. Merle Dempsey, Executive Vice President, provided information to the Board of Governors on the Community College Survey of Student Engagement (CCSSE). CCSSE assesses the extent to which students are engaged in good educational practices at community and technical colleges. Student engagement is considered the amount of time and energy that students invest in meaningful educational practices. CCSSE results help colleges focus on good educational practice defined as practice that promotes high levels of student learning and retention, and identify areas in which community colleges can improve their programs and services for students. Each year, CCSSE releases the results of its survey, which is administered directly to community college students at CCSSE member colleges during randomly selected classes. The survey asks questions about institutional practices and student behaviors that are highly correlated with student learning and retention. Results include national benchmarks and institutional benchmark scores for five key areas of engagement. Mr. Dempsey discussed the summary

of Southern's results with the group.

6. Executive Session:

Chair Akers moved that the Board of Governors enter into executive session pursuant to West Virginia Code §6-9A-4(2)(A) to discuss personnel and management issues. Chair Akers requested that President Joanne Tomblin, Elizabeth Walker, and Emma Baisden attend the executive session. George Kostas seconded the motion that carried unanimously, and the Board then met in an executive session. At the conclusion of the discussion, Chair Akers moved that the Board rise from executive session. Mr. Kostas seconded the motion which passed unanimously.

Further Action:

Based upon discussion in Executive Session, the Board reconvened in an open session. Chair Akers appointed a committee to conduct the one-year written evaluation of President Tomblin as delegated by the West Virginia Council for Community and Technical College Education in *Title 135, Procedural Rule, Series 5, Guidelines for Governing Boards in Employing and Evaluating Presidents*. The committee consists of the current and past chairs, Linda Akers, Shelley Huffman, and George Kostas, and one Board member, James Sheatsley.

7. Adjournment:

There being no further business, the meeting adjourned at 8:30 p.m. upon a motion by William Grizzell, seconded by George Kostas.

_____	Chair
Linda Q. Akers	
_____	Vice Chair
Rory Perry	
_____	Secretary
Dennis Trader	
_____	Assistant Secretary
Emma L. Baisden	

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
MEETING OF NOVEMBER 29, 2005**

ITEM: Resident and Non-Resident Tuition and Fee Increases

RECOMMENDED RESOLUTION: *RESOLVED*, That the Southern West Virginia Community and Technical College Board of Governors approve the proposed resident tuition and fees increase of 4.28% and non-resident tuition and fees proposed increase of 5.18% for fiscal year 2006-2007 effective July 1, 2006 and that the special course-related fees remain at the current level for the next fiscal year.

STAFF MEMBER: Rory Perry
Fred Scott

BACKGROUND:

After review of relevant tuition and fee data, the Tuition and Fee Committee appointed by the Board of Governors of Southern West Virginia Community and Technical College recommends the Board submit to the West Virginia Council for Community and Technical College Education, a request for a 4.28% increase in the resident tuition and fees to be paid by all students. This request is less than the maximum tuition request level of 4.75% currently permitted under West Virginia State Code. The actual impact of this increase would be adding \$3 to the per credit hour tuition and fee rate and, at the current FTE enrollment level, would generate an additional \$133, 294 in tuition and fee revenue.

The Committee also recommends that the Board request a 5.18% increase in non-resident tuition and fees in order to maintain compliance with West Virginia Code, §18B-10-1 that requires non-resident students to pay the full cost of instruction. Because Southern rarely has any non-resident enrollment, no impact on enrollment or revenue is expected to result from this increase.

In addition, the Committee reviewed the special course-related fees approved by the Board of Governors and made effective for the current 2005-2006 academic year. In view of the fact that these special fees have been in place only one semester, additional time is needed to assess the effectiveness of these fees in supporting the specified courses. Therefore, the Tuition and Fees Committee recommends continuation of the existing course-related fees at the current level.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
MEETING OF NOVEMBER 29, 2005**

ITEM: Ratification of 2005-2006 Board Goals

RECOMMENDED RESOLUTION: *RESOLVED*, that the Southern West Virginia Community and Technical College Board of Governors approve the 2005-2006 Board Goals.

STAFF MEMBER: David R. Pierce

BACKGROUND:

At its October 20, 2005 meeting, Chair Linda Akers appointed a committee comprised of David Pierce, Dennis Trader, George Morrison, and Joanne Tomblin, ex-officio, to create goals for the Board of Governors to accomplish during the 2005-2006 fiscal year. The committee met November 3, 2005 and developed the five goals listed on the following page to present to the Board for review and consideration for adoption.

DRAFT Board of Governors Goals 2005-2006

1. One hundred percent Board participation in Major Gifts Campaign.
2. Increase Board participation at College activities and events. Each Board member will attend a minimum of three per year.
3. Establish Strategic Goals for the College. A workshop/planning session will be scheduled prior to one of the Board's regular Spring 2006 meeting dates.
4. Board members will participate in professional development sessions at the state and national levels. A minimum of 50% of the Board members will attend the annual state Board training sessions, and a minimum of three Board members will attend an ACCT convention. This will provide College and State visibility at the national level.
5. Establish College priorities.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
MEETING OF November 29, 2005**

ITEM: SCP-5050, Assessment, Payment, and Refund of Fees

RECOMMENDED RESOLUTION: *RESOLVED*, That the Southern West Virginia Community and Technical College Board of Governors approve the continuation of policy, SCP-5050, Assessment, Payment, and Refund of Fees.

STAFF MEMBER: Fred Scott

BACKGROUND:

This policy is related to the assessment, payment, and refund of fees. It applies to all students in matters related to payment of tuition and/or fees in credit and non-credit courses, training sessions, or other activities where tuition or fees are assessed.

This policy is subject to review on a three-year cycle by the President or the President's designee. Upon such review, the President or the President's designee may recommend to the Board that the policy be amended or repealed. The policy has been reviewed and is recommended that this policy be continued with no revisions.



Number:	SCP-5050
Origination:	January 15, 2002
Effective:	February 19, 2002
Reviewed:	November 29, 2005

SUBJECT: **Assessment, Payment, and Refund of Fees**

REFERENCE: **West Virginia Code §18B-1-3**
 Transferred from Higher Education Policy Commission to Governing Boards
 September 21, 2001
 Previous BOD Series 22, Title 131, *Assessment, Payment and Refund of Fees*

1. PURPOSE

To establish policy relating to the assessment, payment and refund of fees.

2. SCOPE AND APPLICABILITY

This policy applies to all students in matters related to payment of tuition and/or fees in credit and non-credit courses, training sessions, or other activities where tuition or fees are assessed.

3. DEFINITIONS

None.

4. POLICY

No financial credit of any type shall be extended to any individual, either student or other. The College shall operate on a strictly cash basis with all payments and obligations being collected prior to the start of classes except as provided in this rule.

5. BACKGROUND OR EXCLUSIONS

- A. Exceptions may be granted where a bona fide third-party agency has provided authorization in writing that payment will be made for the student.
- B. Exceptions may be granted for late financial aid disbursements for situations at no fault of the student.
- C. All exceptions to this policy must be approved by the Vice President for Student Affairs or such other College officer that may be designated by the President before a refund may be processed. Any decision to reduce or deny a refund may be appealed through the established process for appeals.

6. GENERAL PROVISIONS

A. FEE CHARGES

- 1. Students enrolled for twelve or more credit hours pay the maximum charges in each basic fee



category.

2. Students taking fewer than twelve credit hours in a regular term shall have their fees reduced pro rata based upon one-twelfth of the full-time rate per credit hour.
3. Fees for students enrolled in summer terms or other nontraditional time periods shall be prorated based upon the number of credit hours for which the student enrolls.
4. The College reserves the right to establish and collect certain special fees for designated purposes separate from and above those identified in the regular fee schedule.
5. All regular and special fees charged by the College shall be identified separately and published so as to be readily available to all students.
6. Fees shall be established and charged for all non-credit community service courses in an amount to insure that the offering is self-supporting, including indirect cost.

B. REFUND OF REGULAR FEES

1. The following schedule for calculating refunds shall be adhered to for those students who withdraw from the institution via the official withdrawal process and who are eligible to receive funds.

All Students:

1. Fall and Spring Semester
 1. 90% — First and second week of classes
 2. 70% — Third and fourth week of classes
 3. 50% — Fifth and sixth week of classes
2. Summer Term and Non-Traditional Periods
 1. 90% — First and second day of classes
 2. 70% — Third and fourth day of classes
 3. 50% — Fifth and sixth day of classes
2. Should the percentage calculation identify a partial day, the entire day should be included in the higher refund period.
3. All refunds will be calculated from the first day of classes of a given semester or non-traditional period.
4. Refunded fees must be returned in accordance with the requirements of the Higher Education Act whenever Title IV funds are involved.
5. A withdrawal fee may be charged by the institution not to exceed five percent (5%) of the total student fees charged for the term or one hundred dollars (\$100.00), whichever is less.



C. REGISTRATION PERIOD — LATE FEE

1. A formal registration period shall be established at the beginning of each semester or term at which time fees are due and payable in accordance with the provisions of this rule. In addition, a late registration period may be established. A late fee not to exceed thirty dollars (\$30) shall be imposed on all late registrants. The President or a designee shall have the authority to waive the fee in cases where evidence indicates the delay occurred through no fault of the student. An exception to the registration time period may be granted to an individual under rare circumstances and then only when there is evidence that the student has a reasonable opportunity to complete successfully all course work. The President or a designee must approve the exception with the evidence documented and held on file supporting the decision.
2. A formal registration period shall be established for registering into nontraditional courses such as evening, Saturday, off-campus, extension and other special classes. Due to the differing duration of these courses, the registration and late registration period should be considered and established on a case-by case basis. A late fee of not to exceed thirty dollars (\$30) shall be imposed on all late registrants.

D. INSTALLMENT PAYMENT PLANS

1. Student fee deferred payment plans will be offered for fall and spring terms. All available financial aid for the term must be credited to the student's account prior to determining the amount available for deferral. After all financial aid is applied to the student's account, sixty percent (60%) of the balance of student fees must be paid prior to the start of classes. The remaining balance, including interest, must be paid prior to the end of the sixth week of classes. Interest on the deferred amount may be charged at a rate not to exceed the legal limit.

E. USE OF CREDIT CARDS

1. The use of credit cards for payment of student fees is authorized under the statewide contract initiated by the State Board of Investments or under an alternate program that may be approved by the Board of Governors. To the extent allowed by law or policy of the credit card company, the College may impose a surcharge on credit card payments equal to any amount that may be imposed by the credit card company as a vendor discount or service fee.

7. RESPONSIBILITIES AND PROCEDURES

As outlined in Section 6, *General Provisions*.

8. CANCELLATION

This policy shall be reviewed on a three-year cycle by the President or the President's designee. Upon such review, the President or the President's designee may recommend to the Board that the policy be amended or repealed.



9. SIGNATURE

Board Chairman	Date
President	Date

Attachments: None

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Revision Note: November 29, 2005 (Three-year Review — Technical corrections made to comply with Federal and State Refund Regulations.)

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
MEETING OF NOVEMBER 29, 2005**

- ITEMS:**
1. SCP-3160, Course Syllabus and SCP-3160.A, Course Syllabus Format
 2. SCP-3188, College Level Examination Program (CLEP)
 3. SCP-3227, Credit Based on Experience and SCP-3227.A, Portfolio Evaluation Form
 4. SCP-3670, Public School Service Program and SCP-3670.A, Public School Form
 5. SCP-4398, Student Grades and Grade Point Average Requirements for Graduation
 6. SCP-4825, Transfer of Student Credit Hours from Another Institution

RECOMMENDED RESOLUTION: *RESOLVED*, That the Southern West Virginia Community and Technical College Board of Governors grant final approval of the above policies following the 30-day comment period.

STAFF MEMBER: Cathy Smith-Cox

BACKGROUND:

In 2004-2005, Mr. Merle Dempsey, Executive Vice President, charged the Academic Affairs Management Council (AAMC) with revision of the following academic policies:

1. SCP-3160, Course Syllabus with attachment SCP-3160.A (Course Syllabus Format)
2. SCP-3188, College Level Examination Program (CLEP)
3. SCP-3227, Credit Based on Experience with attachment SCP-3227.A (Portfolio Form)
4. SCP-4398, Student Grades and Grade Point Average Requirements for Graduation
5. SCP-4825, Transfer of Student Credit Hours from Another Institution

Also in 2004-2005, Mr. Dempsey charged the AAMC to comply with West Virginia Code 18B-2A-5 and author an institutional policy, *Credits Toward Graduation for Service in Public Schools*. The proposed Southern policy follows:

1. SCP-3670, Public School Service Program and SCP-3670.A, Public School Service Form

The committee began work in September of 2004, and continued work until the committee of the whole approved the policies in Spring Semester, 2005. Charged by the committee, the Vice President for Academic Affairs, Mrs. Cathy Smith-Cox, took the policies forward to the Academic Affairs Management Council. The body also approved the aforementioned policies in their Spring Semester meetings. Mrs. Smith-Cox then presented the policies to the President's Cabinet for review on September 6, 2005.

At its September 20, 2005 meeting, the Southern West Virginia Community and Technical College Board of Governors approved the proposed policies for advancement for a 30-day comment period that expired on October 21, 2005. No comments were offered. It is recommended, therefore, that the Board of Governors adopt the proposed policies as presented.



SUBJECT: Course Syllabus

REFERENCE: None

1. PURPOSE

To establish policy and procedure for writing, approval, and distribution of course syllabi.

2. SCOPE AND APPLICABILITY

This issuance applies to all full-time and adjunct faculty and instructional staff of Southern and for all courses taught for academic credit by Southern West Virginia Community and Technical College or any of its off campus sites.

3. DEFINITIONS

- A. *Course Goal* — A specific outcome of the course.
- B. *Set of Common Course Goals* — Each course must have 80% of its goals common for all offerings of the course regardless of instructor. This 80% represents the set of common course goals.
- C. *Approved Syllabus* — An official syllabus shall be one which contains the official catalog description, approved textbook listing, the approved set of common course goals, and the general education goals taught and assessed for the particular course.
- D. *Completed Syllabus* — A syllabus completed and ready for distribution which contains the required syllabus information along with the instructor's unique information for the particular section and adheres to the format in Attachment A.

4. POLICY

- A. Students enrolling in courses at Southern shall receive a syllabus for each course that clearly communicates to them the knowledge to be gained, skills to be attained, and feelings or beliefs to be instilled as a result of successful completion of each course.
- B. Each syllabus must follow the format as described in Attachment A.
- C. All sections of each course must use the approved set of common course goals and approved textbook.
- D. All course goals and approved syllabi must be maintained through the use of electronic medium.

5. BACKGROUND OR EXCLUSIONS

It is the intent of Southern to offer quality and consistent course offerings. To accomplish this each course must be offered using a common set of course goals. The format for course goals facilitates the writing of goals that are competency-based and measurable. Goals will be specific and clearly communicate to the



student what competencies must be demonstrated to meet the goal. Course goals written in a competency-based format will allow for assessment of satisfactory goal attainment by both the student and the instructor. The course goals developed will be product and not process in nature.

Accepted practice considers courses to be the same if 80% of the course content is common. Southern requires that each course meet this 80% match criteria. These identical goals shall constitute the set of common goals to be included in all syllabi for that course. The set of common goals will be developed by faculty and/or the academic unit responsible for the course through the College governance system.

There are NO exclusions to this policy.

6. GENERAL PROVISIONS

None.

7. RESPONSIBILITIES AND PROCEDURES

A. Approval of the set of common course goals/approved syllabi.

1. Faculty members or teams of faculty members may develop and suggest common course goals. Full-time faculty are strongly encouraged to seek and consider adjunct faculty input in the development of course goals.
2. The set of common course goals must be approved by the appropriate academic unit and submitted to the Chief Academic Officer.
3. Appropriate minutes indicating action taken at each level of the approval process must accompany the set of common course goals development/revision request to the next level.
4. The Chief Academic Officer will serve as custodian of approved syllabi and will notify all applicable parties of the approval of the syllabi and of any changes that may follow through proper channels.
5. Approved revisions will be implemented in the first full semester following approval.
6. The approved syllabi will be transferred to and maintained in an electronic database by the Chief Academic Officer.

B. Completion and distribution of syllabi

1. Each faculty member will be responsible for maintaining course goals electronically in an approved electronic format for each course taught.
2. Faculty members will complete the instructor unique areas of the syllabus adhering to the format in Attachment A.
3. All faculty must submit each completed course syllabus to their appropriate Division Chairperson prior to class distribution.
4. Copies of completed syllabi will be kept on file (either electronically or in a paper form) in the Office



of Academic Affairs, the offices of Division Chairpersons, and the library on each campus.

5. Faculty will distribute completed course guide (syllabi) to students and to the Chief Academic Officer at the start of each semester.

C. Syllabi Review

1. Approved syllabi will be reviewed at a minimum of every third year.
2. During the first review period, approximately one-third of the syllabi will be placed on a one-year review cycle, one-third on a two-year cycle, and the remaining third on a three-year cycle to get the review process started.
3. The next review cycle for one- and two-year reviews will be on the three-year cycle.

8. CANCELLATION

This policy supersedes any and all policies regarding academic course credit syllabi including but not limited to:

1. Chapter 29A-2 Series IF "Course Syllabus" effective 7/1/81.
2. References to course syllabi in SM 1275.1c, Faculty Handbook, effective 8/20/90, Revised 7/93.
3. Adjunct Faculty Handbook, Effective January 1997, Pages 13-14.

9. SIGNATURE

Board Chairman

Date

President

Date

Attachments: SCP-3160.A, Course Syllabus Format

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<http://www.southern.wvnet.edu>

Revision Note: Additions and deletions were made to this policy September 20, 2005.



Number: SCP-3160.A
Origination: June 1, 1984
Effective: July 1, 1984
Reviewed: September 20, 2005

SUBJECT: Course Syllabus Format
REFERENCE: SCP-3160, Course Syllabus

Instructor's Name
Campus / Room Number
Telephone Number and Extension

SAM101
Sample Syllabi Set-up

COURSE DESCRIPTION

This section will contain the same course description that is in the current catalog or an updated course description approved through proper channels.

Exactly the same for all common courses

COURSE FOCUS

This section will contain the approach the instructor will take in teaching this course. This section can and will differentiate this particular section of the course from other sections of the same course.

Individually generated for each course.

TEXT AND REFERENCES

The text(s) from the approved text list should be listed here. Any texts required beyond the approved texts should also be listed here.

Exactly the same for all common courses.

COURSE GOALS

The following list of course goals will be addressed in the course. These goals are directly related to the performance objectives. (*designates a CRUCIAL goal.)

**1. Use common division-generated, division-approved goals.*

STUDENT CONTRIBUTIONS

This section will contain comments from the instructor regarding what is expected from the student in the course. Class participation, attendance, etc. can be dealt with here.



Individually generated for each course.

COURSE EVALUATION

This section should clearly communicate to the student exactly how the course grade will be determined. The value of each test or assignment, the grading scale, and how participation figures into the grade should be here. If attendance is used in the calculation of the course grade, that should be stated here. Relevant General Education goals and their assessment should be specified here.

Individually generated for each course.

COURSE SCHEDULE

This section can address the course on a week by week basis. What will be covered, which course goal will be introduced on a class by class breakdown and so forth can be included here. If assignments are due on specified class dates, it can be communicated here. If tests are set for certain class periods, this is where that information should be.

Individually generated for each course.



SUBJECT: College Level Examination Program (CLEP)

REFERENCE: West Virginia Council for Community and Technical College Education Policy 135-16

1. PURPOSE

To communicate college policy and procedure regarding College Level Examination program (CLEP).

2. SCOPE AND APPLICABILITY

All employees and students.

3. DEFINITIONS

The College Level Examination Program (CLEP) provides students of any age with the opportunity to demonstrate college-level achievement through a program of exams in undergraduate college courses. CLEP examinations cover material that most students take as requirements in the first two years of college. CLEP examinations are College Board tests.

4. POLICY

Southern West Virginia Community and Technical College accepts/awards credit through participation in the College Level Examination Program (CLEP). CLEP allows for the awarding of credit hours to students who have acquired knowledge through correspondence and extension courses, educational television, adult education programs, on-the-job training, independent study, and/or other non-traditional experiences.

5. BACKGROUND OR EXCLUSIONS

Credit shall be awarded only once to recognize mastery of course content. Credit shall not be awarded for equivalent courses in which students have already earned such credit through course work, CLEP, institutional challenge examinations, life experience, or other mechanisms.

6. GENERAL PROVISIONS

A. CLEP Examinations:

1. CLEP Subject Area and General examinations are administered by the College's Student Services Unit.
2. A fee per exam is assessed by and payable to CLEP. A processing/proctoring fee will also be assessed and payable to Southern West Virginia Community and Technical College.
3. Subject Examinations — Students may be awarded credit for the successful completion of any or all



of te CLEP Subject Examinations presently offered or developed in the future. They must achieve a score equal to or above the recommended score of the Commission on Educational Credit and Credentials of the American Council on Education for CLEP Exams current at the time the exam was taken. Credit shall be awarded in an amount not exceeding the number of semesters for which the examination was designed. A grade shall not be assigned, and the credit will not be included in the computation of the student’s grade-point average. The institution shall equate the CLEP credit earned with existing course offerings. If no equivalent course is offered by the institution, the credit earned by CLEP examination shall be considered elective credit. Students shall not receive CLEP Subject Examination for credit equivalent courses in which they already earned credit.

- 4. General Examinations — Southern may award credits within the limits specified in West Virginia Higher Education Policy Commission Policy 135-16, College-Level Examination Program.
- 5. A research component is required for all English tests. This component will be graded by a senior member or other faculty member of the English Department as assigned by the Division Chairperson for approval or non-approval; authorization also will appear by the signature of the Chairperson of the Humanities Division.
- 6. With the exception of students enrolled in the Board of Governors Associate in Applied Science Adult Degree Completion Program, students may CLEP no more than 50% of the total credits needed for graduation.

7. RESPONSIBILITIES AND PROCEDURES

Students interested in the CLEP examinations should contact the College’s Student Services Unit.

8. CANCELLATION

None.

9. SIGNATURE

Board Chairman **Date**

President **Date**

Attachments: None



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Revision Note: Additions and deletions were made to this policy September 20, 2005.



Number:	SCP-3227
Origination:	December 19, 1984
Effective:	January 1, 1985
Reviewed:	September 20, 2005

SUBJECT: **Credit Based on Experience**

REFERENCE: **Board of Governors, Associate in Applied Science Degree Completion Program Guidelines (Revised December 2004)**
LEAP Credit Process

1. PURPOSE

To establish procedures for awarding of college credit based on life experience.

2. SCOPE AND APPLICABILITY

All employees and students.

3. DEFINITIONS

The term “life experience” is given only for those experiences that produce learning and skills comparable to the outcomes of courses or training at post-secondary levels. As a general principle, if colleges and universities award credits for the acquisition of certain kinds of knowledge and skills by standard course work, then comparable competence acquired in other ways will be credited through this experience assessment process. The basic intent of the program is to make college degree programs reasonably available to adults with work and family responsibilities.

4. POLICY

Under certain conditions a person may receive credit for past experiences, provided that those experiences are related to material content normally covered in a course or courses offered by Southern. An experience does not necessarily have to be work experience to be considered.

5. BACKGROUND OR EXCLUSIONS

Assessment of experience for credit is conducted only for students who have been admitted to Southern West Virginia Community and Technical College. Advisory assessments are not made. There is no manual or guide that may be consulted to obtain probable estimates about awards of credit.

6. GENERAL PROVISIONS

The evaluation of student competence is made by teaching faculty. College faculty make judgments about the quality and value of the work their students regularly submit. These same faculty members are asked to review the statements and documentation of a student seeking credit equivalency, and where appropriate, to interview the student, and then to make a recommendation for an award of credit only in those areas in which the faculty member has been trained and regularly teaches.

The quality of evaluation of a student’s work should be quite comparable to that of traditional or standard



programs, since the same academic personnel make the judgements in this program as in standard course and/or program offerings. The faculty making the evaluation may be as demanding or as lenient as they feel appropriate. The Division Chair responsible for the certificate or degree program, the faculty, and the Chief Academic Officer (CAO) share the general responsibility of seeing that academic standards are maintained and, at least as important, that the adult student receives a fair evaluation and an award of credit that does justice to the concept of college learning.

7. RESPONSIBILITIES AND PROCEDURES

A. The following steps are required for credit based on experience:

1. After admission to Southern, the student who wishes an assessment to be conducted prepares a detailed and documented portfolio of his or her adult learning experiences that are to be evaluated. (Board of Governors Associate in Applied Science Adult Degree Completion Program students must complete EL 201, Portfolio Development, as part of this process.) The student will also pay a \$300 portfolio review fee and complete form SCP-3227.A, *Credit Petition for Experiential Learning*, for each course petitioned upon submission of the portfolio to the Director of Adult Experiential Learning. Fees for evaluation of the portfolio must be paid prior to the assessment process.
2. The Director of Adult Experiential Learning will forward the portfolio submission to the appropriate Division Chair, who then submits the document to the faculty of the appropriate academic department or disciplines. The faculty member chosen to make a specific evaluation is instructed, where necessary, by the Division Chair about the procedures to be followed. Normally the teaching faculty of Southern West Virginia Community and Technical College will make these evaluations. If the student's experience being assessed lies outside the professional competence of Southern's faculty, the Director of Adult Experiential Learning will request a competent individual from another institution or another expert to make the evaluation.
3. The Director of Adult Experiential Learning's function is to provide general instructions to the student as a guide to preparing the portfolio and to assign credit petitions to appropriate divisions or recruit other experts to review the material submitted. It is also the Director of Adult Experiential Learning's role to advise division chairs of all previous and concurrent evaluation and recommendations of credit, so that faculty evaluators from similar or related areas do not recommend duplicate credit.
4. The Division Chair will assign a faculty member in each appropriate field in which the student is requesting credit to evaluate the student's experience as documented through the portfolio. The faculty member chosen to make a specific evaluation is instructed, where necessary, by the Division Chair about the procedures to be followed.
5. The faculty member may request an interview with the student. The purpose of an interview is to allow the faculty member making the evaluation the opportunity to verify, in an appropriate manner, the information in the portfolio and to secure additional information from the student or other sources about the experiences described in the portfolio. Also, if there are original works of art, voluminous published materials or other bulky materials to be presented as supporting evidence, these would normally be brought to an interview rather than submitted with the portfolio. The purpose of the interview is not to dispense with a well-prepared written



portfolio, since a written record of the evidence on which the award of credit is based is preserved in the student's permanent file in the Registrar's office.

6. The faculty member making the evaluation may seek additional information about the student's knowledge and abilities through the Director of Adult Experiential Learning, directly from the student, or from persons knowledgeable about the student's achievements. The faculty member is free to defer a credit recommendation until the student's written materials are completed to satisfaction. If the faculty evaluator requires additional information, the student will have 30 days in which to provide the additional information.
7. Although comparable in some ways to proficiency testing, the process of evaluation employed is performed through a review of the portfolio, rather than by testing. However, if the student prefers, he or she is free to demonstrate knowledge of specific academic fields by taking various standardized tests, such as those offered through CLEP and similar programs, or challenge exams for specific courses.
8. After the faculty member has completed the evaluation, he or she makes a recommendation for an award of credit on form SCP-3227.A, Credit Petition for Experiential Learning. The evaluator can award the full number of credit hours petitioned, partial credit, or no credit. The preferred method of recommendation is to equate the student's competencies with actual courses listed in the institution's curriculum. However, since this is not always possible, the recommendation may be made in terms of block credit in particular area.
9. After a faculty member's recommendation for credit is made, the Division Chair reviews it and makes a recommendation to the Chief Academic Officer (CAO) for approval or denial of the credit recommended by the faculty member. Form SCP-3227.A is returned to the Director of Adult Experiential Learning until the entire portfolio is evaluated, at which time all credit awards are submitted to the CAO.
10. The actual awarding of academic credit for life experience is made by the CAO. After the CAO's approval has been given, the Office of the Registrar is officially notified of the award of credit, and this award is entered into the student's permanent record. The Registrar's office will notify the student in writing of the outcome of this evaluation. A grade of "CR" (credit) is provided for any credit petition granted.
11. The appropriate posting fees must be processed and paid before the Registrar shall affix the awarded credit to the student's transcript.
12. The student has the right of appeal if the awarding of academic credit seems unreasonably low or is denied; however, the request for a second evaluation must be made in writing to the Director of Adult Experiential Learning within 10 working days of the date on the notification letter sent to the student. The Director of Adult Experiential Learning will forward this request and documentation to the Chief Academic Officer. A final decision will be made in consultation with the faculty evaluator division chair, and CAO. No portfolio may be submitted more than twice for consideration including the original submission. If submitting a portfolio for a second evaluation, the student may elect to submit additional information to strengthen the petition.



- 13. For a variety of reasons, no timetable for completing student evaluations can be set in advance. In some cases, individual evaluations may require as much as a whole semester to complete because a student may be requesting credit under the auspices of several academic divisions, his/her experiences fall into several disciplines or because experts from outside the institution must be contacted to make the evaluations. Although every reasonable effort will be made to proceed expeditiously, students should not assume that the evaluation can be completed in a few weeks or even a few months. Normally the final decision will be made in one semester, although in some complex cases, an evaluation may take more than one semester.

8. CANCELLATION

None.

9. SIGNATURE

Board Chairman	Date
President	Date

Attachments: SCP-3227.A, Portfolio Evaluation Form

Distribution: Board of Governors Members (12)
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<http://www.southern.wvnet.edu>

Revision Note: Additions and deletions were made to this policy September 20, 2005.



SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE

Number: SCP-3227.A
Origination: December 19, 1984
Effective: January 1, 1985
Revised: September 20, 2005

SUBJECT: Portfolio Evaluation Form
REFERENCE: SCP-3227, Credit Based on Experience

Student Name _____ SSN: _____

Portfolio Received _____ Date _____

Director of Adult Experiential Learning

<u>Course Requested for Credit</u>	<u>Credit Hours Requested</u>	<u>Credit Hours Recommended</u>	<u>Credit Hours Awarded by CAO</u>
------------------------------------	-------------------------------	---------------------------------	------------------------------------

Evaluated by: _____ Date _____

Rationale: _____

This form must accompany each credit petition included in the student's portfolio.

Supervised by: _____ Date _____
Division Chair

Awarded by: _____ Date _____
Chief Academic Officer

*Recorded by: _____ Date _____
Registrar

Note:

1. No student may request credit based on experience for a course in which he/she has received a grade other than W or AU.
2. The grade assigned for the course will be CR for credit allowed.
3. A non-refundable portfolio evaluation fee of \$300 is assessed for this service and must be remitted to the College prior to the assessment of the applicant's portfolio. A paid receipt must be attached to this form. A posting fee of \$10 per credit hour is payable upon award of credit and must be paid before the Registrar shall affix the reward to the student transcript.
4. Credit based upon experience is not included in the calculation of a student's instructional load as applied to financial aid programs at the college.
5. Credit allowed by experience at Southern West Virginia Community and Technical College may not be accepted into particular programs of study at other institutions. The student should contact the institution prior to applying to determine if a CR grade is acceptable.
6. Credit based upon experience is subject to the institutional policy on non-traditional credit.

*This form is filed in the student's file in the records office along with assessment and portfolio materials.



SUBJECT: Public School Service Program

REFERENCE: West Virginia Code §18B-2A-5

1. PURPOSE

This policy provides for students who volunteer in public schools in certain capacities to earn college credit at Southern West Virginia Community and Technical College.

2. SCOPE AND APPLICABILITY

This policy applies to students who are enrolled at Southern West Virginia Community and Technical College.

3. DEFINITIONS

Public schools are defined as tuition free schools in the United States supported by taxes and controlled by a school board.

4. POLICY

Southern West Virginia Community and Technical College will grant college credit toward graduation for service to public school students in the capacity of tutor, mentor or student advisor. Credit will be granted for service in public preschool, elementary, middle and secondary schools.

5. BACKGROUND OR EXCLUSIONS

Service must have been performed in the last 24 months and documentation provided by the school district.

6. GENERAL PROVISIONS

Students will be granted one hour of credit for each 30 hours of documented service up to a maximum of three (3) credit hours.

7. RESPONSIBILITIES AND PROCEDURES

A. Credit will be granted by:

1. The Humanities and Social Sciences division will be responsible for evaluating documentation and recommending to the Chief Academic Officer the number of credits to be awarded.
2. Students will complete a Public School Service Form (SCP-3670.A), and submit the form to the Division Chair for Humanities and Social Sciences. The Chair or his/her designee will evaluate the documentation and make a recommendation for credit. The completed form is then sent for the approval of the Vice President for Academic Affairs. If the credit is approved, then the form will be sent to the Registrar's Office, transcribed and placed in the student's file.
3. Credit will be transcribed for EL 101 as "CR" and a transcribing fee will be charged.



8. CANCELLATION

None.

9. SIGNATURE

Board Chairman

Date

President

Date

Attachments: SCP-3670.A, Public School Program Form

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Office of the Campus Directors (Boone/Lincoln and Wyoming/McDowell)
<http://www.southern.wvnet.edu>

Revision Note: New Policy



SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE

Number: SCP-3670.A
Origination: September 20, 2005
Effective: DRAFT
Reviewed:

SUBJECT: Public School Service Form
REFERENCE: SCP-3670, Public School Service Program

Request for Credit, EL 101

Student Name _____ **Student Number** _____

Number of Credits Requested _____

Name of Elementary or High School _____

Types of Volunteer Activities (Examples include tutoring, mentoring, advising)

Number of Hours Spent in Public School Service ____ **Dates of Service** _____

Grade Level _____ **Supervisor's Signature** _____

Supervisor's Recommendation

Credit Hours Granted: _____ **Recommended by:** _____
Chair, Humanities and Social Sciences **Date**

Approved by: _____
Vice President for Academic Affairs **Date**

Fee paid: _____ **Received by:** _____

Recorded by: _____
Registrar **Date**



Number: SCP-4398
Origination: November 20, 2002
Effective: January 21, 2003
Reviewed: September 20, 2005

SUBJECT: Student Grades and Grade Point Average Requirements for Graduation

REFERENCE: West Virginia Code §18B-1-1a; §18B-1-3; West Virginia Council for Community and Technical College Education, Title 135, Procedural Rule, Series 22, Grade Point Average for Associate and Baccalaureate Degrees

1. PURPOSE

The purpose of this policy is to establish and communicate the grading system used by Southern West Virginia Community and Technical College, as well as the grade point average required for graduation with an associate degree or certificate of completion.

2. SCOPE AND APPLICABILITY

This policy is applicable to all students and employees of the college.

3. DEFINITIONS

None.

4. POLICY

All faculty will assign and submit grades in accordance with this policy. All students must meet the minimum grade point average requirements in order to earn a certificate and/or an associate degree.

5. BACKGROUND OR EXCLUSIONS

Further information pertaining to grades, degrees and graduation is provided in the college catalog. To the extent that information in the catalog may conflict with this policy, this policy supersedes that information.

6. GENERAL PROVISIONS

A. The following grades are used by the College:

Table with 3 columns: Letter Grade, Description, Quality Points Per Credit Hour. Rows include A (Superior, 4.0), B (Good, 3.0), C (Average, 2.0), D (Below Average, 1.0), F (Failing, 0.0), and W (Withdrawal, None).



I	Incomplete	None
CR	Credit	None
NC	No Credit	None
AU	Audit	None

1. **Withdrawal:** A student withdrawing from a course by the established deadline for withdrawal will receive a grade of “W.” After the last day to withdraw, a student will not be permitted to drop the course and will receive the final grade the student earned.
 2. **Incomplete:** An incomplete is given when a student is absent from several sessions of, or the final exam of, a course because of illness or other reasons considered beyond the student’s control. Approval by the Division Chair must be secured by the instructor before a grade of “I” may be given. When the work missed is satisfactorily completed, the final grade must be approved by the Division Chair and subsequently forwarded to the Registrar. A student must complete the requirements for the course in which the “I” grade was received within the next full semester or the “I” grade will automatically be changed to a grade of “F.”
- B. The grades earned by a student are determined by the instructor of the course and can be changed only upon the latter’s recommendation with final approval by the Chief Academic Officer, except as follows:
1. As set forth above, the Division Chair must approve a grade of “I” and must approve the final grade once the work missed is satisfactorily completed.
 2. The Chief Academic Officer may, only upon recommendation of the Grievance Committee, change a grade determined to have been awarded in an unfair manner.
- C. At the close of each semester, the instructor shall evaluate each student enrolled in his or her assigned class.
1. The Registrar shall provide notice to each faculty member regarding deadlines when final grades must be submitted. Deadlines must be met to facilitate decisions with regard to registration, probation, sequence of classes, prerequisites and graduation requirements.
 2. Each faculty member shall:
 - a. Full-time faculty submit grades through entry in the BANNER System; and
 - b. Adjunct faculty will submit a signed grade report on or prior to the deadline to the appropriate Campus Records Office with a copy sent concurrently to the Division Chair; and
 - c. both Full-time and Adjunct faculty must make available, if requested by the Division Chair or Chief Academic Officer, documented evidence of class attendance and performance records. This is necessary and valuable in the event of student grade appeals. All examinations or other graded assignments not returned to students must be maintained by the faculty member for one succeeding semester.



3. If a grade of “I” has been given, the instructor must file the specific forms for a final grade signed by the Division Chair with the Campus Records Office once the missed work is satisfactorily completed.
- D. In calculating a student’s grade point average, all assigned letter grades “A” through “F” will be used. The grade point average is calculated on all work for which the student has registered with the exception of courses with grades of “W,” “I,” “CR,” “NC” and “AU” and courses repeated (see “D” and “F” Repeat Provision and Academic Forgiveness Provision). The grade point average is the ratio of the number of quality points gained to the number of credit hours attempted.
- E. Those students who successfully complete the requirements for a degree or certificate with a grade point average of 2.00 or better are eligible to graduate. Some programs require that students earn a minimum grade of a “C” in certain courses taken in order to graduate with a degree or certificate in that program area.
- F. The grade point average to be computed for graduation purposes (not necessarily each semester) shall be based upon all work for which the student has registered with the following exceptions:
1. Courses from which the student has withdrawn.
 2. Courses in remedial/developmental (transitional studies) education.
 3. Courses taken on a credit/no credit basis where credit is earned.
 4. Courses taken on an audit basis.
 5. Courses which have been repeated under the “D/F Repeat Provision” of this policy.
 6. Courses which are covered under the “Academic Forgiveness Provision” of this policy.
- G. **“D” and “F” Repeat Provision:** If a student earns a grade of “D” or “F” on any course taken no later than the semester or summer term during which the student attempts the sixtieth (60th) semester hour, and if that student repeats this course prior to the receipt of a degree or certificate, the original grade shall be disregarded and the grade or grades earned when the course is repeated shall be used in determining the student’s grade point average. The original grade shall not be deleted from the student’s permanent record.
- H. **Discretionary Academic Forgiveness Provision:** This provision is designed to assist students who previously left college with low grades and may be implemented, provided certain conditions are satisfied, where the “D” and “F” provision is not applicable. The conditions for academic forgiveness are as follows:
1. The student seeking academic forgiveness must not have been enrolled on a full or part-time basis for more than twelve (12) hours during any semester or term at any higher education institution for a period of four consecutive calendar years prior to the request for academic forgiveness. Only “D” and “F” grades received prior to the four-year, non-enrollment period



may be disregarded for grade point average calculation.

2. In order to receive a degree or certificate the student must complete at least fifteen (15) additional credit hours through actual coursework at Southern after the non-enrollment period, earn at least a 2.00 grade point average after the non-enrollment period and satisfy all degree or certificate requirements. Grades disregarded for grade point average computation will remain on the student's permanent record.
3. This policy pertains only to the grade point average required for graduation and does not pertain to the grade point average calculated for special academic recognition, graduation with honors, admission requirements for particular programs or any other academic related standards.
4. To implement this policy, the student must submit a written request to the Chief Academic Officer. The request must identify the non-enrollment period and the specific courses and grades the student wishes to be exempted from grade point average calculation. The Chief Academic Officer may accept, modify or reject the student's request.
5. In instances where a student requests and gains academic forgiveness from another higher education institution and then transfers to Southern, Southern is not bound by the prior institution's decision to disregard grades for grade point average calculation.
6. The academic forgiveness policy for the Board of Governors Associate in Applied Science Adult Completion Program differs from that specified above. Per the West Virginia Council for Community and Technical College Education Administrative Guidelines for this program, all F's earned in College courses earned four or more years before admission to program are disregarded from the computation of the graduation grade point average. The "F" grades will not be deleted from the transcript. The "D" and "F" Repeat Provision shall also apply if applicable.

7. RESPONSIBILITIES AND PROCEDURES

The Chief Academic Officer shall cause the terms of this policy to be observed.

8. CANCELLATION

SCP-4397, Student Grades and Related Concerns, September 1, 2000

SCP-4520, Submitting Student Grades by the Faculty to the College's Student Records Office and Authority for Changing Student Grades, September 1, 2000

SCP-4520.A, Final Grade Report Form, September 1, 2000

This policy shall be reviewed on a three-year cycle by the President or the President's designee. Upon such review, the President or the President's designee may recommend to the Board that the policy be amended or repealed.

9. SIGNATURE



Board Chairman	Date

President	Date

Attachments: None

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<http://www.southern.wvnet.edu>

Revision Note: Additions and deletions were made to this policy September 20, 2005.



SUBJECT: **Transfer of Student Credit Hours From Another Institution**

REFERENCE: **None**

1. PURPOSE

To enable students to transfer appropriate credit hours from any full accredited college or university.

2. SCOPE AND APPLICABILITY

This policy is applicable to all students and employees of the College.

1. DEFINITIONS

Transfer—credit granted for courses taken at other institutions toward credentialing at Southern West Virginia Community and Technical College.

2. POLICY

A transfer student who has been officially admitted to Southern West Virginia Community and Technical College, and who seeks an Associate Degree, may transfer appropriate credit hours from any full accredited college or university.

3. BACKGROUND OR EXCLUSIONS

Acceptance of Non-Traditional Credits

Credits not accepted under this policy may be accepted and evaluated under another policy which addresses non-traditional learning such as proprietary credit, life experiences, and/or armed forces service.

Students in the Board of Governors Associate in Applied Science Adult Degree Completion Program are an exception to this policy. Per West Virginia Council for Community and Technical College Board of Governors Associate in Applied Science Adult Degree Completion Program Administrative Guidelines, students transferring into this program must complete 12 hours at a regionally accredited higher education institution, including a total of 3 hours credit at Southern West Virginia Community and Technical College.

6. GENERAL PROVISIONS

The Core Coursework Transfer Agreement between the Higher Education Policy Commission and the West Virginia Community and Technical College System is an integral part of transfer at West Virginia universities and colleges. The Core Coursework Transfer Agreement lists the general studies courses at each institution which have been approved for inclusion in the agreement and is updated annually. Under



the terms of the agreement, a student may transfer up to thirty-two credit hours of undergraduate coursework in the areas of English composition, communications and literature, mathematics, natural science, and social science as general studies credits. The agreement establishes hours of coursework acceptable for transfer that will count toward fulfillment of general studies requirements. Since coursework is generally transferable among institutions in the state colleges and universities, a student could conceivably transfer more than thirty-two hours of general studies credit from one institution to another that are provided for in this agreement. The agreement is not designed to limit the number of credits that are transferred. Its purpose is to assure that students will be able to transfer credits in accordance with the terms of the agreement.

7. RESPONSIBILITIES AND PROCEDURES

A. Student

1. A student transferring into a program of studies at Southern West Virginia Community and Technical College and who plans to complete the Associate Degree, must complete the specified course requirements and must complete 15 of the last 23 hours work at Southern.

B. Division of Student Services, Chairperson of Program Division, Vice President for Academic Affairs.

1. Credit hours earned at other accredited colleges and universities shall be evaluated in sequence by the Registrar.
2. The Registrar shall certify all acceptable transfer credits and notify the student by letter.

8. CANCELLATION

None.

9. SIGNATURE

Board Chairman	Date
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President	Date
------------------	-------------

Attachments: None



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Revision Note: Language added to Sections 3 and 6 of this policy September 20, 2005.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
MEETING OF NOVEMBER 29, 2005**

ITEM: Approval of Policy SCP-5065, *Awarding of Fee Waivers*, for 30-day Comment

RECOMMENDED RESOLUTION: *RESOLVED*, That the Southern West Virginia Community and Technical College Board of Governors grant approval for the distribution of the aforementioned revised policy to Southern's constituencies and the Chancellor for Community and Technical College Education for a 30-day comment period.

STAFF MEMBER: Fred J. Scott

BACKGROUND:

West Virginia Code §18B-10-7b, titled "Tuition waivers for high school graduates in foster care" requires governing boards of state institutions of higher education to make provisions to award tuition and fee waivers for undergraduate courses for any student, beginning with incoming freshmen in the fall, two thousand, semester, who graduate from high school or pass the GED examination while in the legal custody of the state department of health and human resources. Southern implemented a policy for awarding fee waivers on February 19, 2002 that included an *Undergraduate Fee Waiver* and a *Family of Officers and Firefighters Fee Waiver*. Southern has honored fee waivers for students who presented documents from the West Virginia Department of Health and Human Resources which, stated that the student was eligible for this fee waiver. In order to be in conformity with the West Virginia Code, these revisions to SCP-5065 are required.

During its 2004 Session, the West Virginia Legislature passed House Bill 101 (*Fee Simplification*), eliminating the registration fee, higher education resource fee, operations fee, and the faculty improvement fee. These fees were consolidated into tuition. Accordingly, reference to these fees is deleted from SCP-5065.

It is recommended that the aforementioned revised policy be advanced for a thirty-day comment period.



Number:	SCP-5065
Origination:	January 15, 2002
Effective:	February 19, 2002
Reviewed:	November 29, 2005

SUBJECT: Awarding of Fee Waivers

REFERENCE: West Virginia Code §18B-10-5, -7, 7b
Transferred from Higher Education Policy Commission to Governing
Boards September 21, 2001
Previous BOD Series 49, Title 131, *Awarding of Undergraduate and Graduate
Fee Waivers*

1. PURPOSE

To establish policy relating to the awarding of undergraduate fee waivers (Southern Scholarships), Law Enforcement Officers and Firefighters, and Students in Foster Care.

2. SCOPE AND APPLICABILITY

This policy applies to the awarding of Undergraduate Fee Waivers and Family of Officers and Firefighters Fee Waivers at Southern West Virginia Community and Technical College (College).

3. DEFINITIONS

Undergraduate Fee Waiver – All tuition and fee waivers authorized by West Virginia Code §18B-10-5. These awards shall be identified by using the name Southern Scholarships.

Family of Officers and Firefighters Fee Waiver – All tuition and fee waivers authorized by West Virginia Code §18B-10-7. These awards are available to the child or spouse of a law-enforcement officer as defined in West Virginia Code §30-29-1, a correctional officer at a state penal institution, a conservation officer, or a registered firefighter where such officer or firefighter was killed in the line of duty while employed by the state or any political subdivision thereof, or such firefighter was killed in the line of duty while acting as a member of a volunteer fire department serving a political subdivision of this state.

Students in Foster Care – All tuition and fee waivers authorized by West Virginia Code §18B-10-7b. These awards are available to any high school graduates or student who passes the GED Examination while in the custody of the state department of health and human resources. The student must be in foster care or other residential care for at least one year prior to the waiver award. If the foster care or other residential care is provided in another state, the student must first be returned to West Virginia for waiver award eligibility. To be eligible for a waiver award, a student must first: (1) Apply to and be accepted to the College; and (2) apply for other financial assistance, other than student loans, in compliance with federal financial aid rules, including the federal Pell grant.



4. POLICY

It is the policy of this institution to award Undergraduate Fee Waivers to the Family of Officers and Firefighters and Students in Foster Care, as authorized by, and in compliance with, the above-stated sections of the West Virginia Code.

5. BACKGROUND OR EXCLUSIONS

- A. Pursuant to statute, the maximum number of authorized Undergraduate Fee Waivers at this institution shall be equal to five percent (5%) of the full-time equivalent undergraduate enrollment of the institution for the fall term of the immediately preceding academic year.
- B. Pursuant to statute, no student may hold an Undergraduate Fee Waiver for more than eight (8) semesters. Twelve (12) or more semester hours attempted during a regular semester or a summer term shall be considered as one (1) semester for purposes of awarding the Undergraduate Fee Waivers. An initial award to a Student in Foster Care must be granted within two years of graduation from high school or passing the GED examination.
- C. The maximum number of semester hours for each waiver that is divided for less than full-time awards is thirty (30) for the full year, or fifteen (15) per semester. Some full-time waiver recipients may elect to take only twelve (12) semester hours during a semester, rather than the fifteen (15) or more they might pursue with a waiver. "Unused hours" from full-time recipients may be used for the purpose of making additional awards until all available hours for each full waiver are utilized. However, this institution may not award portions of hours (e.g., if a student withdraws from school after using 1.6 hours of her waiver award, this institution must consider it as having used two (2) hours of the waiver award unless the student pays the tuition and fees originally covered by the waiver).
- D. Recipients of the Family of Officers and Firefighters Fee Waiver and Students in Foster Care must possess the minimum qualifications for attendance required of all other students.
- E. Awards of the Family of Officers and Firefighters Fee Waivers will count toward the maximum number of authorized Undergraduate Fee Waivers. Award of Fee Waivers for Students in Foster Care does not count toward the 5% limit as provided as provided in West Virginia Code §18B-10-7b.

6. GENERAL PROVISIONS

- A. Awards made under the Undergraduate Fee Waiver program shall provide for the waiver of tuition, ~~registration fee, higher education resource fee, operations fee, and faculty improvement fee.~~ This institution shall have discretionary authority to waive one or more of the other component parts of the college fees such as the activity and/or special fees assessed to students in designated academic fields.



- B. This institution shall give priority consideration in the awarding of the Undergraduate Fee Waivers to students who are West Virginia residents.
- C. This institution shall provide reasonable opportunities for employees of the institution to utilize the Undergraduate Fee Waiver program.
- D. This institution may choose to award a substantial portion of its Undergraduate Fee Waivers to students who possess various kinds of special abilities and aptitudes, including general academic ability and academic ability in a specific field. However, in instances where there are more financially needy applicants than can be assisted through the available need-based student aid programs, the institution shall give strong consideration in the awarding of the Undergraduate Fee Waivers to students with demonstrated financial need.
- E. Under the Family of Officers and Firefighters Fee Waiver program and the Students in Foster Care Waiver, qualified students may attend undergraduate courses and classes, pending the availability of classroom space, without charge for tuition ~~or fees, including the higher education resource fee and faculty improvement fee~~. This institution may require the recipient of a Family of Officers and Firefighters Fee Waiver or the Students in Foster Care Waiver to pay special fees, including any laboratory fees, if such fees are required of all other students taking a single or the particular course, and may also require such person to pay for parking.

7. RESPONSIBILITIES AND PROCEDURES

- A. The award of the Undergraduate Fee Waivers, ~~and~~ Family of Officers and Firefighters Fee Waivers, and Students in Foster Care Waiver shall be determined by this institution's Financial Aid Office.
- B. The Financial Aid Office shall submit a summary report to the Board of Governors by June 15 of each year. This report will include all waiver recipients awarded from July 1 through June 30 of the reporting year and will cover fall semester, spring semester and summer session(s) as appropriate.
- C. Each award recipient shall be listed and a permanent hometown address provided. The number of semesters or semester hours the award is covering in the current year should be listed. Both new and renewal recipients must be included.
- D. A number shall be assigned to each full waiver granted. In instances where two or more students receive help through a single waiver, only one number should be assigned to the waiver with the individual students being designated as A, B, C, etc.
- E. Each waiver recipient should be listed within the single category which reflects the primary reason that a Southern Scholarship was awarded to that student. All recipients should be



listed within one of the following categories (including all full and partial waivers awarded in each category):

1. “Demonstrated Financial Need” requires establishment through a recognized needs analysis process that a student’s and the family’s resources are insufficient to meet college expenses.
2. General Academic Ability
3. Academic Ability in a Specific Field
4. Other (specify): Among those listed in this category would be institutional employees and recipients of Family of Officers and Firefighters Fee Waivers and the Students in Foster Care Waivers.

F. An “Inventory of Institutional Undergraduate Fee Waivers” must accompany each fee waiver report. This inventory is a cumulative summary of the report and must agree with the total number of waiver equivalents awarded.

G. Pursuant to statute, the awarding of Undergraduate Fee Waivers shall be entered in the minutes of the meetings of the Board, and the Board shall file with the legislative auditors a copy of the rules governing the award of the Undergraduate Fee Waivers and a list of the names of the recipients thereof.

8. CANCELLATION

This policy shall be reviewed on a three-year cycle by ~~the Financial Aid Office.~~ the President or the President’s designee. ~~Upon such review, the President or the President’s designee may recommend to the Board that the policy be amended or repealed.~~ Upon such review, the office may recommend that the policy be amended or repealed.

9. SIGNATURE

Board Chairman **Date**

President **Date**



Attachments: None

Distribution: Board of Governors Members (12)
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Faculty Senate Chair
Classified Staff Council Chair
Libraries (Harless and Williamson Campus)
Office of the Campus Directors (Boone/Lincoln and Wyoming/McDowell)

Revision Note: November 29, 2005 – Three-year Review; Amendments have been made to this policy.

**Southern West Virginia Community and Technical College
Board of Governors
Meeting of November 29, 2005
Agenda Items for Information**

1. Calendar of Events Page 118
2. CCSSE, 2005 Findings, Executive Summary Page 120

**Southern West Virginia Community and Technical College
Calendar of Events for 2005-2006
as of November 29, 2005**

November 2005

November 30 President's Visit to Burch High School, 12:15 p.m.

December 2005

December 2 Employee Holiday Luncheon, 12:00 p.m., Logan Campus
 December 6 President's Visit to Logan High School, 8:30 a.m.
 December 6 President's Visit to Tug Valley High School, 12:00 noon
 December 16 President's Visit to Chapmanville High School, 1:30 p.m.
 TBA Financial Aid Workshops at Various High Schools

January 2006

January 9 All College Day, 8:00 a.m., Logan Campus
 TBA Financial Aid Workshops at Various High Schools

February 2006

TBA Cosmetology Advisory Board Meeting
 TBA Financial Aid Workshops at Various High Schools
 February 9 Nurses Unity Day, Capitol Complex, Time TBA

Black History Month and Harmony Week Events:

February 6 Program TBA, Williamson Public Library, 5:00 p.m.
 February 13 Carter G. Woodson, Williamson Public Library, 5:00 p.m.
 February 14 Carter G. Woodson, Logan Middle School, 1:00 p.m.
 February 14 Carter G. Woodson, Logan Elementary School, 2:00 p.m.
 February 19 Harmony Week Candle Light Vigil, Logan Street Baptist Church,
 Williamson, 3:00 p.m.
 February 20 Harriet Tubman, Williamson Public Library, 5:00 p.m.
 February 21 Harriet Tubman, Man Middle School, 1:00 p.m.
 February 21 Harriet Tubman, Man Central School, 2:00 p.m.
 February 23 Displays at McDowell County National Guard Armory, Welch, 10:30
 a.m.
 February 23 Circuit Judge Booker Stephens, Wyoming Campus, 5:30 p.m.
 February 27 Open Program, Williamson Public Library
 February 27 Memphis T. Garrison, Williamson Public Library, 5:00 p.m.
 February 27 Candle Light Vigil, Logan Church of the Nazarene, Logan, 6:00 p.m.
 February 28 Youth Day, Memphis T. Garrison, Williamson Campus, 11:00 a.m.
 February 28 Memphis T. Garrison, Riverside Elementary School, 2:00 p.m.

March 2006

TBA Financial Aid Workshops at Various High Schools

Black History Month and Harmony Week Events:

March 1 Youth Day, Booker T. Washington, Williamson Campus, 10:00 a.m.
March 1 Youth Day, Ostinato, Williamson Campus, 11:00 a.m.
March 1 Booker T. Washington, Burch High School, 1:00 p.m.
March 1 Ostinato, Burch High School, 2:00 p.m.
March 2 Youth Day, Memphis T. Garrison, Savas-Kostas Theater, Logan Campus, 9:00 a.m.
March 3 Harmony Week Multi-Cultural Luncheon, "The Drum Café," Earl Ray Tomblin Convention Center, 11:00 a.m.

April 2006

TBA Spring Round-Up at Boone, Logan, Williamson, Wyoming Campuses
April 7 Allied Health Spring Advisory Meeting, Earl Ray Tomblin Convention Center, 11:00 a.m.

May 2006

TBA Cosmetology Advisory Board Meeting
May 5 Employee Recognition, Logan Campus, 11:00 a.m. - 2:00 p.m.
May 12 Allied Health Pinning Ceremony, Earl Ray Tomblin Convention Center, 6:00 p.m.
May 13 President's Commencement Breakfast, Earl Ray Tomblin Convention Center, 8:30 a.m.
May 13 Commencement, Earl Ray Tomblin Convention Center, 10:00 a.m.
May 19 Classified Employee Annual Development Outing, Location/Time TBA



ENGAGING STUDENTS, CHALLENGING THE ODDS



Carolina Villamar (left) and classmate Luisa Castano.

Carolina Villamar LaGuardia Community College (NY)

Carolina Villamar is a 26-year-old single mother of two (a 6-year-old son and a 4-year-old daughter). She is a full-time student and works 20 hours per week babysitting.

Villamar says her college is like a home. “The teachers care for the students and help us individually. They push me to become better, to learn more.”

This level of personal attention is critical for Villamar, who spends most of her time caring for others. “I wake up at 5:30 a.m., get my kids’ breakfast and lunch, drop them off at school, and then go to class from 9:15 a.m. until 2:15 p.m. I pick up my kids and the kids I babysit at 3:15 p.m. and spend time with them until 7 p.m. Then I study until 2 a.m. Every other Saturday, my mom watches my kids and lets me rest and be alone.”

When she first started at LaGuardia, Villamar thought about quitting, but her teachers encouraged her, and she stayed. “I’m a divorced, single mother. I can and need to do this,” she says. “If I fall down, my kids are going to fall down. If I’m standing, they will be there, right beside me.”

Each year, the Community College Survey of Student Engagement (*CCSSE*) presents the results of its annual survey. These results give community colleges objective and relevant data about students’ experiences at their colleges so they can better understand how effectively they are engaging their students and identify areas for improvement. This 2005 report reflects responses from 133,281 students from 257 colleges in 38 states.

This year, the *CCSSE* report, *Engaging Students, Challenging the Odds*, also includes results of the first administration of the Community College Faculty Survey of Student Engagement (*CCFSSE*), which provides insights into faculty perceptions and practices. Because many items on *CCSSE* and *CCFSSE* are aligned, the report includes side-by-side views of faculty members’ and students’ responses.

As the results of both surveys demonstrate, using data to assess the student experience provides powerful, and sometimes surprising, results. After all, our personal data — each person’s observations and individual experiences — provide anecdotal information that does not necessarily reflect the experience of all, or even most, students. Only systematically collected data can help us understand the typical student experience, and that understanding is essential for any institution seeking improvement in student learning, persistence, and completion of academic goals.

Students Who Challenge the Odds

This year's *CCSSE* report gives a voice to community college students, particularly those who have to overcome the greatest odds to complete their education. There are consistent, unacceptable gaps between outcomes for high-risk students and their peers. To better understand these gaps — and, even more important, to give colleges tools to address them — *CCSSE* has looked at findings for academically underprepared students, students of color, first-generation students, adult learners, and part-time students.

The 2005 *CCSSE* data show that when there are differences in engagement between low- and high-risk students, the students typically described as high-risk — including academically underprepared students, students of color, first-generation students, and nontraditional-age learners — are more engaged in their college experience than their peers. For example, they are less likely to come to class unprepared, they interact more frequently with instructors outside the classroom, and they use support services more often. On the other hand, many of these students have lower aspirations and — especially in the case of academically underprepared students, students of color, and low-income students — show less successful outcomes in terms of lower grades and lower persistence rates. In other words, they are working harder, but achieving lower results.

At first glance, these findings may be unexpected. After all, a large and growing body of evidence shows a positive correlation between student engagement and student outcomes.

But a closer look suggests that the *CCSSE* data are more provocative than surprising. Consider these points:

1. Only about one-half of community college students return to college for their second year of study, and far too many leave before completing their first semester. High-risk students, moreover, drop out at a higher rate than their peers. Underprepared students (those who require developmental education), for example, are more likely to drop out in the first semester and less likely to return for their second semester. Drop-out rates, moreover, grow in proportion to the number of developmental courses the students need.
2. It is very likely that for some high-risk students, even the most engaging educational experience will not be powerful enough to offset the combination of financial, academic, personal, and work-related challenges they face.
3. Given the positive, well-documented relationship between engagement and outcomes, we might speculate that among high-risk students, the most engaged are more likely, in general, to stay in college, whereas the least engaged are more likely to be among those who drop out in the first semester. If this is the case, the *CCSSE* results reflect the views of the generally more engaged high-risk students. Alternatively, we might speculate that high-risk students are less prepared for college and therefore must be more engaged to persist in their studies — and to achieve goals that lower-risk students can reach with less effort and engagement.

Why Student Engagement Matters

Research shows that the more actively engaged students are — with college faculty and staff, with other students, and with the subject matter they study — the more likely they are to learn and to stay in college until they achieve their academic goals.* Student engagement, therefore, is a valuable yardstick for assessing whether, and to what extent, an institution's educational practices are likely to produce successful results — more students across all groups learning at higher levels and achieving their academic goals.

A growing body of research has identified institutional practices and student behaviors that promote student engagement, and the *CCSSE* survey focuses on these elements of students' experiences. *CCSSE* works with participating colleges to administer the survey, which measures students' levels of engagement in a variety of areas. The colleges then receive their survey results, along with guidance and analysis they can use to improve their programs and services for students.

*Kuh, G.D., *The National Survey of Student Engagement: Conceptual Framework and Overview of Psychometric Properties*. Bloomington, IN: Indiana University Center for Postsecondary Research and Planning, 2001.

Pascarella, E., and P. Terenzini, *How College Affects Students: A Third Decade of Research*. San Francisco, CA: Jossey-Bass, 2005.

Whether these speculations are accurate is an issue for continuing study and analysis.

The inescapable conclusion from the data, however, is that where there are differences in engagement levels between low- and high-risk students, the community college students we normally describe as high-risk generally are more engaged than their peers. This point has significant implications for community colleges and their students. These results provide insight into how community colleges can help more students — high-risk, low-risk, and everyone in between — stick with their studies until they achieve their educational goals.



A Closer Look at High-Risk Students

It is impossible to get a clear picture of engagement for all students without comparing engagement and outcomes for various student groups, particularly high-risk student groups. This type of analysis is critical for community colleges that want to improve outcomes for those who bring the greatest challenges to college with them — and who stand to gain the most from their community college experience.

Students are considered high risk if they exhibit several factors that are shown to jeopardize educational persistence and attainment. Students attending community colleges are three to four times more likely than their counterparts in four-year colleges and universities to reflect four or more of the key risk factors. The risk factors are:

- ★ being academically underprepared for college-level work;
- ★ not entering college directly after high school;
- ★ attending college part-time;
- ★ being a single parent;
- ★ being financially independent (i.e., students who rely on their own income or savings and whose parents are not sources of income for meeting college costs);
- ★ caring for children at home;
- ★ working more than 30 hours per week; and
- ★ being a first-generation college student.

The analyses reported here show intriguing patterns of engagement for selected groups of at-risk students. It is important to note, however, that although this report considers the risk factors one at a time, students often experience them in combinations, which multiplies the students' risks of not achieving their educational goals. Finally, additional insight into these findings will be gained from further study, including the use of statistical controls.

Academically Underprepared Students: Investments with High Dividends

More than half (53%) of *CCSSE* respondents report that they have taken or plan to take a developmental math, reading, or writing course, which indicates that they are not academically prepared for college-level work. By several measures, these students are more engaged with their education than their academically prepared peers. Academically underprepared students are more likely to:

- ★ **Talk about career plans with an instructor or advisor** often or very often (27% vs. 21% of academically prepared students).
- ★ **Work harder than they thought they could** to meet an instructor's expectations often or very often (53% vs. 43% of academically prepared students).
- ★ **Write more papers or reports** (29% vs. 23% of academically prepared students report writing 11 or more papers during the school year).

In addition, academically underprepared students more frequently report that

their colleges help them develop the skills and abilities they need to succeed, including writing more clearly and effectively, speaking more clearly and effectively, thinking critically and analytically, and solving numerical problems.

Reflections on Results

These results indicate that academically underprepared students are connecting with their colleges in ways that may help compensate for the gaps in their previous educational experiences.

Colleges that design strategies to retain these students find that effective remediation pays high dividends. Students who benefit from effective developmental education have the opportunity to be successful in subsequent college-level studies — an opportunity that would not exist without developmental education. In addition, at its best, developmental education levels the playing field so that students who begin in developmental courses have at least the same chances of completing a degree or transferring as their peers who began their studies in college-level courses.*

Students of Color: The Women and the Men

A comparison of students of color (black, Hispanic, and Native American students) and white students shows little difference in engagement on survey items related to active and collaborative learning, student-faculty interaction, or student effort. Students of color, however, report more academic gain in several areas during their college experience and were more likely to credit their college for helping them achieve that gain.

* Roueche, J.E., E. Ely, and S.D. Roueche, In Pursuit of Excellence. Washington, DC: Community College Press, 2001.

The crisis in black men’s educational success — in terms of the relatively low numbers of black men who enroll in and complete college — is well documented. The *CCSSE* data reveal intriguing engagement differences for black men, who, although increasingly underrepresented among the ranks of college students, are more engaged in several areas than either black women or students who are not black. For example, black men are more likely to:

- ★ **Work with instructors on activities other than coursework** often or very often (14% of black men vs. 10% of black women).
- ★ **Participate in college-sponsored activities** (28% of black men vs. 16% of black women report spending between one and 20 hours per week on these activities).

Black men also are more engaged than nonblack students in these areas.

In addition, black men are more likely than either black women or nonblack students to report that their college helps them cope with nonacademic responsibilities and provides the support they need to thrive socially.

Black women, however, are more engaged than black men in several areas. Black women are more likely to:

- ★ **Discuss ideas from readings or classes** with others outside of class often or very often (57% of black women vs. 45% of black men).
- ★ **Use the Internet or instant messaging** to work on an assignment often or very often (60% of black women vs. 52% of black men).

- ★ **Have plans to continue their studies** (when asked when they plan to take classes at their college again, 24% of black women vs. 31% of black men had no plan to return to their college or were uncertain about their future plans).

Black women are more likely to spend 30 hours or more per week caring for dependents (42% of black women vs. 18% of black men) and to spend slightly more time working for pay.

Black women also spend more time caring for dependents and working — and are more engaged in the areas described above — than nonblack students.

Reflections on Results

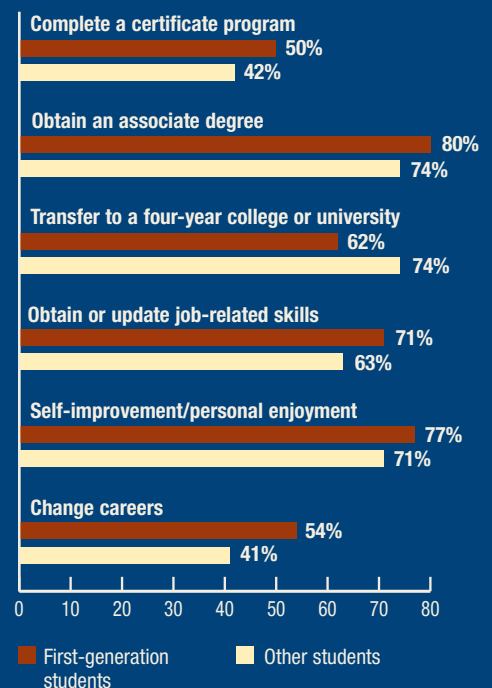
Worthy of note is the distinction between the forms of engagement for black women and black men. The women’s experiences appear to be more academically oriented, whereas the men’s connections emphasize out-of-class and social activities. While black women’s time spent caring for family and working may partially explain why they are not involved in more on-campus activities, additional research would be needed to explore the reasons for the differences between black women and men.

In the meantime, community colleges may do well to build on black men’s out-of-class interests, connect those interests to the classroom, and engage them more effectively in the earliest weeks of their college experience to increase the numbers of black men who persist and succeed.

First-Generation Students: An Opportunity To Raise Aspirations

More than one-third (37%) of 2005 *CCSSE* respondents are first-generation students — students whose parents had no college experience. When compared with students who had at least one parent who attended college, first-generation students spend comparable hours working and preparing for class. They spend significantly more time, however, caring for dependents (33% of first-generation students vs. 22% of other students spend more than 30 hours a week caring for dependents). They are significantly less likely to aspire to transfer to a four-year college or university, and they are more likely to aspire to earn an associate degree or certificate and improve job skills.

First Generation Students’ Goals (Primary or Secondary)



Source: *CCSSE* 2005 data.



First-generation students, however, are more likely than their peers to:

- ★ **Come to class prepared** (36% of first-generation students vs. 28% of other students say they never come to class unprepared).
- ★ **Attend class** (58% of first-generation students vs. 44% of other students say they never skip class).

Reflections on Results

There is not a notable difference between first-generation students’ and other students’ use of career counseling, but overall use of this service is low. Engagement strategies that encourage students to set and pursue goals, such as academic and career advising, can positively affect student retention and, ultimately, student success. These services also can serve to increase students’ aspirations. Colleges that seek to improve outcomes for first-generation students might consider making academic and career counseling mandatory or building these services into classroom activities so that they become inescapable elements of students’ college experience.

Students 25 and Older: More Focus and Engagement, Particularly for Women

More than one-third (37%) of CCSSE respondents are over age 24, and there are dramatic engagement differences between these nontraditional-age students and their traditional-age (18- to 24-year-old) peers. Nontraditional-age

students are more likely to ask questions in class and contribute to class discussions, attend class, and come to class prepared. They also report more favorable relationships with both instructors and administrative personnel.

Results for one particular group of nontraditional-age learners — women who are 25 and older — are noteworthy. Almost a quarter (23%) of CCSSE respondents are nontraditional-age women, and their survey responses reflect the differences for all nontraditional-age students. In addition, nontraditional-age women are significantly more likely than other students to report that their college experience helped them “quite a bit” or “very much” to think critically and analytically (72% vs. 64%), acquire job or work-related skills (57% vs. 48%), and learn more effectively on their own (74% vs. 66%).

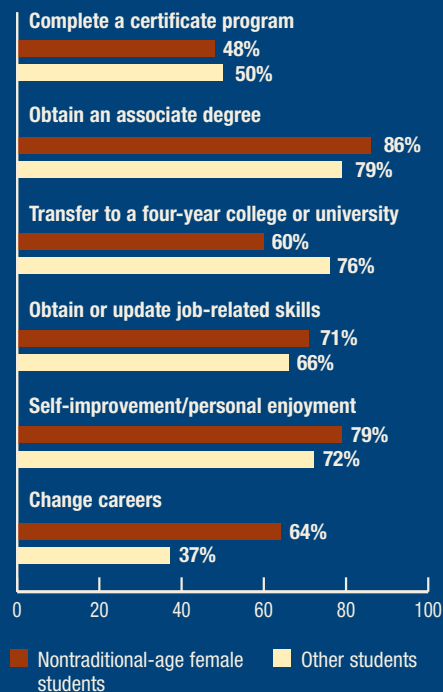
Nontraditional-age women also are more likely to have plans to return to college the following semester (17% of nontraditional-age women vs. 25% of other students say they have no plan to return to college the next semester or are uncertain of their plans), a key indicator for retention.

But nontraditional-age women are significantly less likely to aspire to transfer to a four-year college or university, and they are more likely to state changing careers as a goal.

Reflections on Results

With age comes focus. Students who are 25 and older — women in particular — appear to have more clearly defined goals and better-developed study habits than

Nontraditional-Age Female Students’ Goals (Primary or Secondary)



Source: CCSSE 2005 data.

their peers. They tend to spend more time on task and to be more active in classrooms — characteristics that add to their value as peer mentors and members of study groups or project teams.

These nontraditional-age women students, however, would benefit from services that seek to raise their aspirations so they get more out of the intensive effort they devote to their studies. Other students might benefit from engagement strategies such as academic advising and skill labs that would instill the focus and goals that nontraditional-age female students bring to their college experience. As with all engagement efforts, more community college students are likely to benefit from these strategies if they are, at least in part, integrated into course design.

Note: This analysis of nontraditional-age women and other students excludes students who already hold an associate degree or higher (10% of the 2005 survey respondents) to focus the findings on students working toward a degree or certificate.



CCFSSE: A First Look

In the Eye of the Beholder

The Community College Faculty Survey of Student Engagement (CCFSSE), which is aligned with CCSSE, elicits information from faculty about their teaching practices, the ways they spend their professional time both in and out of class, and their perceptions regarding students' educational experiences. In 2005, 3,561 faculty members from 39 colleges participated in the first administration of the survey.

It is important to note that there are differences in the student and faculty surveys — for example, students report their experiences throughout the current academic year, while faculty members are

asked to describe their practices in a specific, selected course. The student and faculty responses nonetheless provide a useful prompt for discussion, particularly where faculty and students have differing perceptions.

Overall, faculty members perceive higher levels of student engagement than students report. For example, with regard to active and collaborative learning items, faculty members report that students are asking more questions in class, collaborating more with others, and working on community-based projects more than students report doing any of these activities. Faculty also consistently report higher levels of student-faculty interaction, including more frequent conversations about coursework and career plans.

The divergence between student and faculty views is not unexpected. In part, it shows the difference between personal and systematically collected data. For example, an instructor might talk with five or six students after each class and personally experience a high level of student-faculty interaction. But if generally it is *the same* five or six students that linger after each class, then the instructor is interacting with only a fraction of his or her students.

CCFSSE data are based on results from 39 colleges. When student (CCSSE) and faculty (CCFSSE) views are presented side-by-side in this report, the student responses include data only from colleges that participated in the faculty survey.

Making the Most of All Faculty Members' Time

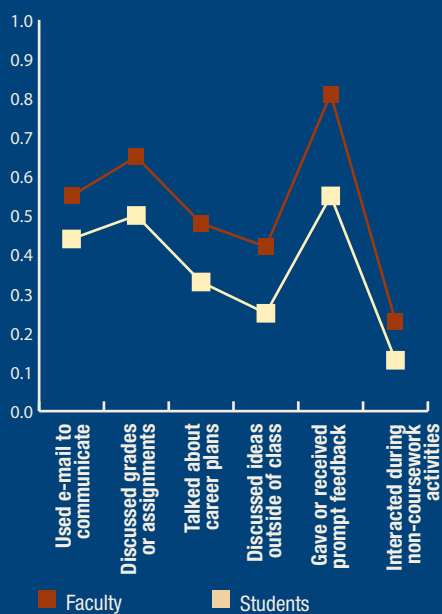
Given the number of both part-time students and part-time instructors, opportunities for engagement occur primarily in the classroom. CCFSSE responses show that:

- ★ 75% of full-time faculty and 9% of part-time faculty consider academic advising part of their teaching role.
- ★ 80% of part-time faculty and 47% of full-time faculty spend zero hours per week working with students on activities other than coursework.
- ★ Only 12% of part-time faculty and 23% of full-time faculty often incorporate academic advising into their courses.

Reflections on Results

Academic advising and career counseling — engagement efforts that encourage students to set and meet goals — can significantly affect student retention and success. Although 89% of CCSSE student respondents cite academic advising/planning as important, 35% report that they rarely or never use these services. Half of students (50%) say they rarely or never use career counseling services. Instructors who build these activities into their class requirements, therefore, have the potential to reach students who otherwise would not get this counseling.

**Student-Faculty Interaction:
Students' Experiences/Faculty Perceptions**



Source: CCSSE 2005 data.

Note: To create this chart of student and faculty views, responses to CCSSE and CCFSSE items were rescaled. All scores were converted to proportions of their totals so that the low end of the scale was always zero and the high end was always one. For example, a four on a seven-point scale and a three on a five-point scale both equal 0.5. Don't Know/Not Applicable responses on items measuring frequency of use were not included in the computation of these scores.

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