



Southern

SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE

BOARD OF GOVERNORS

DECEMBER 8, 2009
MEETING AGENDA

Members

Kevin N. Fowler, Chair
Terry R. Sammons, Vice Chair
Thomas A. Heywood, Secretary
Linda Q. Akers
Shelley T. Huffman
Jada C. Hunter

George Kostas
Glenn T. Yost
Wilma J. Zigmund
Debbie Dingess
Kimberly Irick
George Morrison

Joanne Jaeger Tomblin
President

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE BOARD OF GOVERNORS
ROOM 429 — CENTER FOR ALLIED HEALTH AND TECHNOLOGY
BOARD OF GOVERNORS MEETING OF DECEMBER 8, 2009

AGENDA

1. Call to Order Mr. Kevin Fowler
Board Chair
2. Faculty Senate Presentation Ms. Martha Maynard
Faculty Senate Chair
3. Appalachian Leadership Academy Presentation Ms. Pauline Sturgill
Director of Community and Leadership Development
4. Board of Governors Committee on Tuition and Fees Update Mr. Tom Heywood
Committee Chair
5. President's Report Ms. Joanne Jaeger Tomblin
President
6. Data-driven Decision Making Presentation Mr. Ronald Hamilton
Chief Technology Officer
7. Financial Report Mr. Sam Litteral
Chief Financial Officer
8. Financial Audit Presentation Mr. Chris Deweese
Suttle and Stalnaker PLLC
9. Action Items pp. 2-172
 1. Approval of Audited Financial Report pp. 2-86
 2. Approval of October 2009 Minutes pp. 87-91
 3. Approval of Vision 2020 Priorities pp. 92-96
 4. Institutional Policies for Final Approval pp. 97-120
 1. SCP-2234, Flex Work Schedule pp. 97-100
 2. SCP-4110, Institutional Policy Regarding ACT Requirements pp. 101-103
 3. SCP-4672, Student Class Attendance pp. 104-106
 4. SCP-4748, Southern West Virginia Community and Technical
College Student Government Constitution pp. 107-116
 5. SCP-4825, Transfer of Student Credit Hours from Another Institution pp. 117-120
 5. Approval of Institutional Policies for 30-day Public Comment pp. 121-172
 1. SCP-2005, Catastrophic Leave and Forms pp. 121-127
 2. SCP-2406, Illness of Faculty Member, Responsibilities for Meeting
Affected Classes, and Requests for Leave Due to Illness pp. 128-131
 3. SCP-2484, Medical Leave of Absence and Forms pp. 131-142
 4. SCP-2006, Employee Leave pp. 143-155
 5. SCP-2875, Workload Requirement for Full-time Faculty pp. 156-160
 6. SCP-3479, Mid-term Grade Reports pp. 161-164
 7. SCP-3780, Textbook Selection Policy pp. 165-168
 8. SCP-5075, Bookstore Textbook Procedures pp. 169-172
10. Executive Session Pursuant to West Virginia Code §6-9A-4(2)(A)
to discuss personnel and management issues Chair Fowler
11. Adjournment Chair Fowler

**SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE**

REPORT TO THE GOVERNING BOARD

OCTOBER 26, 2009




October 26, 2009

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

We are pleased to present this report related to our audit of the combined financial statements of Southern West Virginia Community and Technical College (the College) for the year ended June 30, 2009. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the College's financial reporting processes.

This report is intended solely for the information and use of the Governing Board and management and Federal and State oversight agencies and is not intended to be and should not be used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have regarding this report. We appreciate the opportunity to continue to be of service to the College.


Suttle & Stalnaker, PLLC
Charleston, West Virginia

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Required Communications

Statement on Auditing Standards No. 114 requires the auditor to communicate certain matters to keep those charged with governance adequately informed about matters related to the financial statement audit that are, in our professional judgment, significant and relevant to the responsibilities of those charged with governance in overseeing the financial reporting process. The following summarizes these communications.

Area	Comments
Auditor's Responsibility Under Professional Standards	Our responsibility under auditing standards generally accepted in the United States of America and <i>Government Auditing Standards</i> issued by the Comptroller General of the United States of America has been described to you in our arrangement letter dated April 3, 2009. We did not audit the discretely presented financial statements of the Southern West Virginia Community College Foundation, Inc. (a component unit of the College). Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the discretely presented financial statements is based solely on the report of the other auditors.
Accounting Practices	<p>Adoption of, or Change in, Accounting Policies</p> <p>Management has the ultimate responsibility for the appropriateness of the accounting policies used by the College. The College did not adopt any additional significant new accounting policies nor have there been any changes in existing significant accounting policies during the current period.</p> <p>Significant or Unusual Transactions</p> <p>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.</p>

Area	Comments
	Alternative Treatments Discussed with Management
	We did not discuss with management any alternative treatments within accounting principles generally accepted in the United States of America for accounting policies and practices related to material items during the current audit period.
Management’s Judgments and Accounting Estimates	Summary information about the process used by management in formulating particularly sensitive accounting estimates and about our conclusions regarding the reasonableness of those estimates is in the attached “Summary of Accounting Estimates”.
Financial Statement Disclosures	In our entrance and exit meetings, we discussed with you the audit process and any issues that we feel need to be brought to the attention of management, the board, and the audit committee. Specifically, we discussed the financial statements and required disclosures.
Audit Adjustments	Audit adjustments recorded by the College are shown on the attached “Summary of Recorded Audit Adjustments.”
Uncorrected Misstatements	Uncorrected misstatements are summarized in the attached “Summary of Passed Journal Entries.”
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 audits, 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.
Significant Issues Discussed with Management	No significant issues arising from the audits were discussed or were the subject of correspondence with management.

Area	Comments
Difficulties Encountered in Performing the Audit	We did not encounter any difficulties in dealing with management during the audits.
Letter Communicating Significant Deficiencies and Material Weaknesses	No material weaknesses were noted; however, we have communicated certain other comments included in the attached management comment letter.
Certain Written Communications Between Management and Our Firm	Copies of certain written communications between our firm and the management of the College are attached as Exhibits.

Southern West Virginia Community and Technical College
Summary of Accounting Estimates
Year Ended June 30, 2009

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. You may wish to monitor throughout the year the process used to compute and record these accounting estimates. The following describes the significant accounting estimates reflected in the College's June 30, 2009 financial statements:

<u>Area</u>	<u>Accounting Policy</u>	<u>Estimation Process</u>	<u>Comments</u>
Depreciation of capital assets	Straight - line method	Based on cost, or if contributed, at fair value of the asset. Depreciation is calculated using the straight-line method over the estimated useful life. Annually, management reviews capital assets for impairment.	We concur with this process.
Valuation of receivables	Net realizable value	Review of net amounts of anticipated collections, established grants, contracts, and loans and historical collection information.	We concur with this process.
Compensated absences	Estimated	Based upon management's calculation of the ultimate liability to be paid.	We concur with this process.

Southern West Virginia Community and Technical College
Summary of Recorded Audit Adjustments
Year Ended June 30, 2009

During the course of our audit, we accumulated adjustments that were determined by management to be material to the statements of net assets, revenues, expenses, and changes in net assets, and cash flows and to the related financial statement disclosures, or management otherwise determined were appropriate to make. Following is a summary of the adjustments made to the original trial balance we received.

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
Adjusting Journal Entries JE # 2			
To correct PBC entry JYE09086			
574000-P000-605717	Capital Expenditures	137,633.00	
190400-0000-915800	Year End Plant		137,633.00
Total		<u>137,633.00</u>	<u>137,633.00</u>
Adjusting Journal Entries JE # 3			
To properly reclassify R&M items to fixed assets			
190400-0000-915800	Year End Plant	34,673.09	
563000-P003-468000	Tuition & Required E & G Fees		12,569.34
563000-P003-468000	Tuition & Required E & G Fees		13,303.75
564000-P003-825705	Capital Improvement Fee		8,800.00
Total		<u>34,673.09</u>	<u>34,673.09</u>
Adjusting Journal Entries JE # 4			
To reclass capital lease payments from expense to a reduction of the liability.			
250001-0000-915800	Year End Plant	16,167.22	
515300-E073-468000	Tuition & Required E & G Fees		16,167.22
Total		<u>16,167.22</u>	<u>16,167.22</u>
Adjusting Journal Entries JE # 7			
To adjust a/r to actual at year end			
400000-E051-175800	Year End Unrestricted	130,191.94	
12000-0000-175800	Year End Unrestricted		79,763.58
12100-0000-175800	Year End Unrestricted		50,428.36
Total		<u>130,191.94</u>	<u>130,191.94</u>

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
Adjusting Journal Entries JE # 8			
To adjust HEPC AR to actual at year end			
433000-E062-275800	Year End Restricted	220,000.00	
13500-0000-175800	Year End Unrestricted		220,000.00
Total		220,000.00	220,000.00
Adjusting Journal Entries JE # 10			
To book the prior year portion of OPEB.			
512310-E051-175800	Year End Unrestricted	111,232.57	
262000-0000-175800	Year End Unrestricted		111,232.57
Total		111,232.57	111,232.57
Adjusting Journal Entries JE # 11			
To adjust the scholarship allowance to actual.			
400000-E062-175800	Tuition and Fees	43,352.00	
583000-E062-175800	Year End Unrestricted		43,352.00
Total		43,352.00	43,352.00

Southern West Virginia Community and Technical College
Summary of Passed Journal Entries
Year Ended June 30, 2009

During the course of our audit, we accumulated uncorrected misstatements that were determined by management to be immaterial, both individually and in the aggregate; to the statements of net assets, revenues, expenses, and changes in net assets, the statements of cash flows and to the related financial statement disclosures. Following is a summary of those differences.

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
Proposed JE # 5			
To adjust Depreciation to actual			
190400-0000-915800	Year End Plant	34,029.42	
764000-P003-915800	Year End Plant		34,029.42
Total		<u><u>34,029.42</u></u>	<u><u>34,029.42</u></u>
Proposed JE # 6			
To adjust allowance for doubtful accounts to actual at year end			
12010-0000-175800	Year End Unrestricted	38,342.51	
589100-E000-175800	Bad Debt Expense		38,342.51
Total		<u><u>38,342.51</u></u>	<u><u>38,342.51</u></u>

Certain Written Communications Between Management and Our Firm

Arrangement Letter

Management Representations Letter

Management Comment Letter

ARRANGEMENT LETTER



April 3, 2009

Samuel Litteral, Chief Financial Officer
Southern West Virginia Community and Technical College
PO Box 2900
Dempsey Branch Road
Mount Gay, WV 25637

Dear Mr. Litteral:

This letter is to explain our understanding of the arrangements for the services we are to perform for Southern West Virginia Community and Technical College (the College) for the year ending June 30, 2009. We ask that you either confirm or amend this understanding.

Audit Services

We will perform an audit of the College's basic financial statements which include the Statement of Net Assets, Statement of Revenues, Expenses, and Changes in Net Assets, and the Statement of Cash Flows as of and for the year ending June 30, 2009 which collectively comprise the basic financial statements. We understand that these financial statements will be prepared in accordance with accounting principles generally accepted in the United States of America. The objective of an audit of financial statements is to express an opinion on those statements.

We understand that you intend to furnish a copy of the College's financial statements, including our report thereon, to the West Virginia Higher Education Policy Commission and such party shall, upon your confirmation, utilize this report for preparation of the combined Higher Education Policy Commission financial statements to be reported upon by Deloitte & Touche, LLP. In addition, we understand that you will provide a copy of our report to the State of West Virginia for preparation of the combined State of West Virginia financial statements to be reported upon by Ernst & Young LLP.

We will conduct the audit 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 that we plan and perform the audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement whether caused by error or fraud. Accordingly, a material misstatement may remain undetected. Also, an audit is not designed to detect errors or frauds that are immaterial to the financial statements. The determination of abuse is subjective; therefore, *Government Auditing Standards* do not expect us to provide reasonable assurance of detecting abuse.

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An audit of financial statements also includes obtaining an understanding of internal control sufficient to plan the audit and to determine the nature, timing and extent of audit procedures to be performed. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, we will communicate to you and to management any significant deficiencies or material weaknesses that become known to us during the course of the audit.

We will also communicate to the board of directors (a) any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements, (b) any fraud, illegal acts, violations of provisions of contracts or grant agreements and abuse that come to our attention (unless they are clearly inconsequential), (c) any disagreements with management and other serious difficulties encountered in performing the audit, and (d) various matters related to the entity's accounting policies and financial statements.

In addition to our report on the College's financial statements, we will also issue the following reports or types of reports:

- Report on internal control related to the financial statements. This report will describe the scope of testing of internal control and the results of our tests of internal controls.
- Report on compliance with laws, regulations, and the provision of contracts or grant agreements. We will report on any noncompliance which could have a material effect on the financial statements.

The Southern West Virginia Community College Foundation, Inc. is a component unit of the College as defined by GASB Statement Number 39 and you have informed us that it is will be required to be included in your basic financial statements for the year ended December 31, 2008. We understand that the audit of the Southern West Virginia Community College Foundation will be conducted by other auditors whose report will be made available to us by September 15, 2009.

Our report on internal control will include any significant deficiencies and material weaknesses in the system of which we become aware as a result of obtaining an understanding of internal control and performing tests of internal control consistent with requirements of the standards and circular identified above. Our report on compliance will address material errors, fraud, abuse, violations of compliance requirements, and other responsibilities imposed by state and federal statutes and regulations and assumed by contracts; and any state or federal grant, entitlement of loan program questioned costs of which we become aware, consistent with requirements of the standards identified above.

Southern West Virginia Community and Technical College's Responsibilities

Management is responsible for the financial statements, including adjusting the financial statements to correct material misstatements, and for making all financial records and related information available to us. Management is responsible for providing us with a written management representation letter confirming certain representations made during the course of our audit of the financial statements and affirming to us that it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole and to the opinion units of the financial statements.

Management is responsible for establishing and maintaining effective internal control over financial reporting and for informing us of all significant deficiencies and material weaknesses in the design or operation of such controls of which it has knowledge.

Management is responsible for identifying and ensuring that the entity complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations. In addition, management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the entity involving management employees who have significant roles in internal control and others where the fraud could have a material effect on the financial statements. Management is also responsible for informing us of its knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, short sellers, or others.

Management is also responsible for 1) making us aware of significant vendor relationships where the vendor is responsible for program compliance, 2) following up and taking corrective action on audit findings, including the preparation of a summary schedule of prior audit findings, and a corrective action plan, and 3) report distribution including submitting the reporting package(s).

The board of directors is responsible for informing us of its views about the risks of fraud within the entity, and its knowledge of any fraud or suspected fraud affecting the entity.

The College agrees that our report on the financial statements will not to be included in an official statement or other document involved with the sale of debt instruments without our prior consent. Additionally, if the College intends to publish or otherwise reproduce the financial statements and/or make reference to us or our audit, you agree to provide us with printer's proofs or a master for our review and consent before reproduction and/or release occurs. You also agree to provide us with a copy of the final reproduced material for our consent before it is distributed or released. Our fees for any additional services that may be required under our quality assurance system as a result of the above will be established with you at the time such services are determined to be necessary. In the event our auditor/client relationship has been terminated when the Organization seeks such consent, we will be under no obligation to grant such consent or approval.

During the course of our engagement, we may accumulate records containing data which should be reflected in your books and records. You will determine that all such data, if necessary, will be so reflected. Accordingly, you will not expect us to maintain copies of such records in our possession.

The assistance to be supplied by organization personnel, including the preparation of schedules and analyses of accounts, will be discussed and coordinated with management. Specific information related to timelines, adjusting journal entries, draft financial statements and additional billings that are part of this contract are included in the master contract on file with the West Virginia Higher Education Policy Commission. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

Other Terms of our Engagement

The working papers for this engagement are the property of Suttle & Stalnaker, PLLC. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit working papers upon their request; and that we shall maintain the working papers for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency. Access to requested workpapers will be provided under the supervision of Suttle & Stalnaker, PLLC audit personnel and at a location designated by our Firm.

If circumstances arise relating to the conditions of your records, the availability of sufficient, competent evidential matter, or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting, misappropriation of assets, or noncompliance which in our professional judgment prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawal from the engagement.

In the event we are requested or authorized by the College or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagements for the College, the College will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

Professional standards and our Firm policies require that we perform certain additional procedures whenever our reports are included, or we are named as accountants, auditors, or "experts" in a document used in a public offering of debt securities. Our report on the financial statements is not to be included in an official statement or other document involved with the sale of debt instruments without our prior consent. Additionally, if you intend to publish or otherwise reproduce the financial statements and/or make reference to us or our audit, you agree to provide us with printer's proofs or master for our review and consent before reproduction and/or release occurs. You also agree to provide us with a copy of the final reproduced material for our consent before it is distributed or released. Our fees for any additional services that may be required under our quality assurance system as a result of the above will be established with you at the time such services are determined to be necessary.

Other Services

The two overarching principles of the independence standards of the *Government Auditing Standards* issued by the Comptroller General of the United States provide that management is responsible for the substantive outcomes of the works, and therefore, has a responsibility and is able to make any informed judgment on the results of the services described above. Accordingly, the College agrees to the following:

The Vice President of Finance will be accountable and responsible for overseeing the preparation of the financial statements.

The College will establish and monitor the performance of the preparation of the financial statements to ensure that they meet management's objectives.

The College will make any decisions that involve management functions related to the preparation of the financial statements and accepts full responsibility for such decisions.

The College will evaluate the adequacy of services performed and any findings that result.

Fees

We generally base our fees on the time required at our regular rates for the services and personnel assigned plus out-of-pocket costs and relevant computer charges. Our charges also include other appropriate factors, including the difficulty of the assignment, the degree of skill required, time limitations imposed on us by others, the experience and ability of the personnel assigned, and the value of the services to the client. Our fee for the services described in this letter including any fees for additional billings will be included in the master contract on file with the West Virginia Higher Education Policy Commission. You may request that we perform additional services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

In accordance with our firm policies, work may be suspended if your account balance becomes 90 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written termination even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

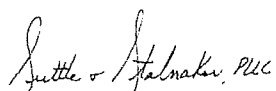
Closing

This letter constitutes the complete and exclusive statement of agreement between Suttle & Stalnaker, PLLC and the College, superseding all proposals oral or written and all other communication, with respect to the terms of the engagement between the parties.

In accordance with *Government Auditing Standards*, a copy of our most recent peer review report accompanies this letter. There was no letter of comments received for our peer review.

If this letter defines the arrangements as you understand them, please sign and date the enclosed copy, and return it to us. We appreciate your business.

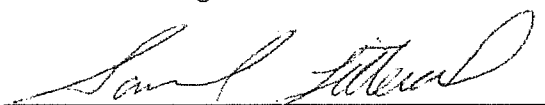
Very truly yours,



Suttle & Stalnaker, PLLC

RESPONSE:

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



Chief Financial Officer

cc: Joanne Jaeger Tomblin, President
Kevin N. Fowler, Board of Governors, Chair
Merle Dempsey, Executive Vice President



CERTIFIED PUBLIC ACCOUNTANTS

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Member of the Center for Public Company Audit Firms, the Private Companies Practice Section of the American Institute of Certified Public Accountants and PKF North American Network

December 31, 2008

To the Members
Suttle & Stalnaker, PLLC

We have reviewed the system of quality control for the accounting and auditing practice of Suttle & Stalnaker, PLLC (the firm) in effect for the year ended May 31, 2008. A system of quality control encompasses the firm's organizational structure, the policies adopted and the procedures established to provide it with reasonable assurance of conforming with professional standards. The elements of quality control are described in the Statements on Quality Control Standards issued by the American Institute of CPAs (AICPA). The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of conforming with professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance with its system of quality control based on our review.

Our review was conducted in accordance with standards established by the Peer Review Board of the AICPA. During our review, we read required representations from the firm, interviewed firm personnel and obtained an understanding of the nature of the firm's accounting and auditing practice, and the design of the firm's system of quality control sufficient to assess the risks implicit in its practice. Based on our assessments, we selected engagements and administrative files to test for conformity with professional standards and compliance with the firm's system of quality control. The engagements selected represented a reasonable cross-section of the firm's accounting and auditing practice with emphasis on higher-risk engagements. The engagements selected included among others, audits of Employee Benefit Plans and engagements performed under *Government Auditing Standards*. Prior to concluding the review, we reassessed the adequacy of the scope of the peer review procedures and met with firm management to discuss the results of our review. We believe that the procedures we performed provide a reasonable basis for our opinion.

In performing our review, we obtained an understanding of the system of quality control for the firm's accounting and auditing practice. In addition, we tested compliance with the firm's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of the firm's policies and procedures on selected engagements. Our review was based on selected tests; therefore it would not necessarily detect all weaknesses in the system of quality control or all instances of noncompliance with it. There are inherent limitations in the effectiveness of any system of quality

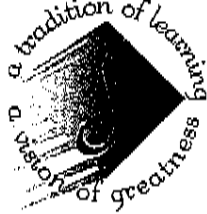
control and therefore noncompliance with the system of quality control may occur and not be detected. Projection of any evaluation of a system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control for the accounting and auditing practice of Suttle & Stalnaker, PLLC in effect for the year ended May 31, 2008, has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

Kelley, Galloway & Company, PSC

Kelley, Galloway & Company, PSC
Ashland, Kentucky

MANAGEMENT REPRESENTATIONS LETTER



Southern West Virginia Community and Technical College

October 26, 2009

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

In connection with your audit of the basic financial statements of the Southern West Virginia Community and Technical College (SWVCTC) an operating unit of the West Virginia Higher Education Fund of the State of West Virginia, as of and for the years ended June 30, 2009 and June 30, 2008, we confirm that we are responsible for the fair presentation in the financial statements of financial position, changes in financial position, and cash flows in conformity with accounting principles generally accepted in the United States of America.

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

1. The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America.
2. We have identified for you all organizations that are a part of this reporting entity or with which we have a relationship, as these organizations are defined in Section 2100 of the Governmental Accounting Standards Board's Codification of Governmental Accounting and Financial Reporting Standards, that are:
 - a. Component units.
 - b. Other organizations for which the nature and significance of their relationship with SWVCTC are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.
 - c. Jointly governed organizations in which we participated.
3. We are an operating unit of the West Virginia Higher Education Fund which is a separate fund of the State of West Virginia and are consolidated in the State of West Virginia's annual financial report in accordance with Section 2100 of the Governmental Accounting Standards Board's Codification of Governmental Accounting and Financial Reporting Standards.

www.southern.wvnet.edu

"Southern is an EOE, ADA, AA Institution"

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Fax: 304-235-6042

BOONE/LINCOLN CAMPUS
3505 Daniel Boone Parkway
Danville, WV 25053
Phone: 304-369-2952
Fax: 304-369-2954

LINCOLN SITE
81 Lincoln Panther
Hamlin, WV 25523
Phone: 304-824-2326
Fax: 304-824-2326

WYOMING/McDOWELL CAMPUS
PO Box 638
Pineville, WV 24874
Phone: 304-294-8346
Fax: 304-294-8346

2 P. No. 1185 28
OCT. 27. 2009 1:54 PM

4. We have identified for you all of our funds of the organization.
5. We have properly classified all funds and activities.
6. We have properly determined and reported the enterprise fund based on the required quantitative criteria.
7. We are responsible for compliance with laws and regulations applicable to SWVCTC including adopting, approving, and amending budgets.
8. We have identified and disclosed to you all laws and regulations that have a direct and material effect on the determination of financial statement amounts.
9. We have made available to you:
 - a. All financial records and related data of all funds and activities, including those of all special funds, programs, departments, projects, activities, etc., in existence at any time during the period covered by your audit.
 - b. All minutes of the meetings of the governing board and committees of board members or summaries of actions of recent meetings for which minutes have not yet been prepared.
 - c. All communications from grantors, lenders, other funding sources or regulatory agencies concerning noncompliance with:
 - 1) Statutory, regulatory or contractual provisions or requirements.
 - 2) Financial reporting practices that could have a material effect on the financial statements.
10. We have no knowledge of fraud or suspected fraud affecting the entity involving:
 - a. Management or employees who have significant roles in the internal control.
 - b. Others where the fraud could have a material effect on the financial statements.
11. We acknowledge our responsibility for the design and implementation of programs and controls to provide reasonable assurance that fraud is prevented and detected.
12. We are aware of no significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the entity's ability to record, process, summarize, and report financial data, except as disclosed to you.
13. We have no knowledge of any allegations of fraud or suspected fraud affecting SWVCTC received in communications from employees, former employees, analysts, regulators, short sellers, or others.
14. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statements.
15. We know of no violations of state or Federal statutory or regulatory provisions, grant or other contractual provisions, or of provisions of local ordinances (except for those which have been communicated to you or which are disclosed in the financial statements and/or your reports).

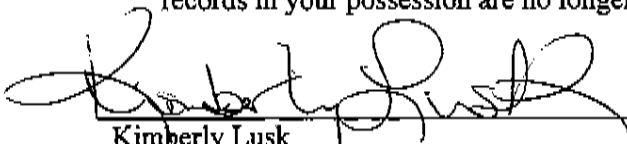
16. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
17. The following have been properly recorded and/or disclosed in the financial statements:
- a. Related party transactions, including those with the Southern West Virginia Community College Foundation, the State of West Virginia and the West Virginia Council for Community and Technical College Education (the primary governments having accountability for SWVCTC), as defined in Section 2100 of the Governmental Accounting Standards Board's Codification of Governmental Accounting and Financial Reporting Standards, and interfund transactions, including interfund accounts and advances receivable and payable, sale and purchase transactions, interfund transfers, long-term loans, leasing arrangements and guarantees, all of which have been recorded in accordance with the economic substance of the transaction and appropriately classified and reported.
 - b. Guarantees, whether written or oral, under which the Government is contingently liable.
 - c. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances.
 - d. Line of credit or similar arrangements.
 - e. Agreements to repurchase assets previously sold.
 - f. Security agreements in effect under the Uniform Commercial Code.
 - g. Any other liens or encumbrances on assets or revenues or any assets or revenues which were pledged as collateral for any liability or which were subordinated in any way.
 - h. The fair value of investments.
 - i. Amounts of contractual obligations for construction and purchase of real property or equipment not included in the liabilities or encumbrances recorded on the books.
 - j. Any liabilities which are subordinated in any way to any other actual or possible liabilities.
 - k. Debt issue repurchase options or agreements, or sinking fund debt repurchase ordinance requirements.
 - l. Debt issue provisions.
 - m. All leases and material amounts of rental obligations under long-term leases.
 - n. All significant estimates and material concentrations known to management which are required to be disclosed in accordance with the AICPA's Statement of Position 94-6, *Disclosure of Certain Significant Risks and Uncertainties*. Significant estimates are estimates at the balance sheet date which could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets for which events could occur which would significantly disrupt normal finances within the next year.
 - o. Authorized but unissued bonds and/or notes.

- p. Risk financing activities.
 - q. Derivative financial instruments.
 - r. Special and extraordinary items.
 - s. Deposits and investment securities category of custodial credit risk.
 - t. Component units which are required to be disclosed in accordance with GASB Statement No. 39, *Determining Whether Certain Organizations Are Component Units*, or GASB Statement No. 14, *The Financial Reporting Entity*.
18. We are responsible for making the accounting estimates included in the financial statements. Those estimates reflect our judgment based on our knowledge and experience about past and current events and our assumptions about conditions we expect to exist and courses of action we expect to take. In that regard, adequate provisions have been made.
- a. To reduce receivables to their estimated net collectable amounts.
 - b. To reduce obsolete, damaged, or excess inventories to their estimated net realizable values.
 - c. To reduce investments, intangibles, and other assets which have permanently declined in value to their realizable values.
 - d. For risk retention, including uninsured losses or loss retentions (deductibles) attributable to events occurring through the date of this letter and/or for expected retroactive insurance premium adjustments applicable to periods through the date of this letter.
 - e. For pension obligations, post-retirement benefits other than pensions and deferred compensation agreements attributable to employee services rendered through the date of this letter.
 - f. For any material loss to be sustained in the fulfillment of, or from the inability to fulfill, any service commitments.
 - g. For any material loss to be sustained as a result of purchase commitments.
 - h. For environmental clean up obligations.
19. There are no:
- a. Material transactions that have not been properly recorded in the accounting records underlying the financial statements.
 - b. Violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency. In that regard, we specifically represent that we have not been designated as, or alleged to be, a "potentially responsible party" by the Federal Environmental Protection Agency or any equivalent state agencies in connection with any environmental contamination.

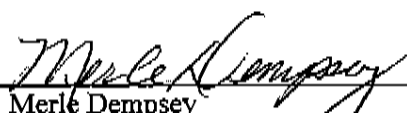
- c. Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed by Statement of Financial Accounting Standards No. 5 and/or GASB Statement No. 10.
20. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with Statement of Financial Accounting Standards No. 5 and/or GASB Statement No. 10.
 21. We have no direct or indirect, legal or moral, obligation for any debt of any organization, public or private, or to special assessment bond holders that is not disclosed in the financial statements.
 22. We have satisfactory title to all owned assets.
 23. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
 24. Net asset components (invested in capital assets, net of related debt; restricted; and unrestricted) and fund balance reserves and designations are properly classified and, if applicable, approved.
 25. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
 26. Revenues are appropriately classified in the statement of activities.
 27. Capital assets, including infrastructure assets, are properly capitalized, reported, and depreciated.
 28. Required supplementary information is properly measured and presented.
 29. We are responsible for and have reviewed and approved the proposed adjustments, if any, to the trial balances identified during the audit, which are included in the attached summarized schedule of posted adjustments and will post all adjustments accordingly. We have reviewed, approved, and are responsible for overseeing the preparation and completion of the basic financial statements and related notes.
 30. We believe that the effects of the uncorrected misstatements, if any, aggregated by you and summarized in the attached schedule are immaterial, both individually and in the aggregate to the financial statements. For purposes of this representation, we consider items to be material, regardless of their size, if they involve the misstatement or omission of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.
 31. We are not aware of any material internal control weaknesses or reportable conditions that should be reported.

No events or transactions (other than those disclosed in the financial statements) have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to, or disclosure in, the financial statements.

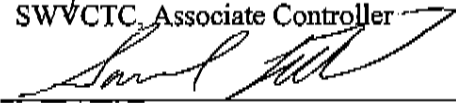
During the course of your audit, you may have accumulated records containing data which should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.



Kimberly Lusk
SWVCTC, Associate Controller



Merle Dempsey
SWVCTC, Executive Vice President



Samuel Litteral
SWVCTC, Chief Financial Officer

MANAGEMENT COMMENT LETTER

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

In connection with our audit of the financial statements of the Southern West Virginia Community and Technical College (the College) as of and for the year ended June 30, 2009, in accordance with auditing standards generally accepted in the United States of America, and *Government Auditing Standards* issued by the Comptroller General of the United States, we considered the College's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control. Accordingly, we do not express an opinion on the effectiveness of the College's internal control.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect financial statement misstatements on a timely basis. A deficiency in design exists when a control necessary to meet the control objective is missing, or when an existing control is not properly designed so that even if the control operates as designed, the control objective is not always met. A deficiency in operation exists when a properly designed control does not operate as designed or when the person performing the control does not possess the necessary authority or qualifications to perform the control effectively.

A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affect the College's ability to authorize, initiate, record, process or report financial data reliably in accordance with accounting principles generally accepted in the United States of America such that there is more than a remote likelihood that a misstatement of the College's financial statements that is more than inconsequential will not be prevented or detected.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected.

Our consideration of internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

* * * * *

The following summarizes comments and suggestions not considered to be significant deficiencies or material weaknesses.

Capital Assets

It is College policy to capitalize all assets with a cost greater than \$5,000 and a useful life of greater than one year. During testing of capital assets it was noted that three assets above the capitalization threshold totaling \$34,673 were inappropriately expensed as repairs and maintenance.

We recommend that management review repairs and maintenance accounts regularly to ensure that all assets above the capitalization threshold are appropriately capitalized in accordance with College policies and procedures.

Information Systems Controls

During a review of the College's information systems policies and procedures the following areas were noted where controls could be strengthened.

Access Rights Administration

The College does not have written procedures in place to document the user account lifecycle.

We recommend that a written procedure be developed and approved by appropriate management defining the process of creating, modifying or deleting user account within the various systems and defining the necessary audit trails.

Notification of Terminated Employees

The College has adequate operational procedures that inform system administrators of the addition and modification of user accounts; however, a strong process for the deletion of user accounts for terminated employees does not exist. System administrators are not always notified in a timely fashion by the Human Resources Department when employees are terminated. The lack of a strong employee termination procedures increase the risk of unauthorized access to systems.

We recommend that the Human Resources Department strengthen employee termination process to require timely notification to system administrators when an employee is terminated.

Periodic User Access Review

The College does not review access security reports to ensure appropriate user account access privileges are still appropriate. Without proper review, management cannot ensure that user accounts maintain proper access rights and that access to sensitive information is limited to authorized users.

We recommend that the College develop a process to periodically review user rights to ensure appropriate access privileges. This review should be signed off by user management and the Chief Technology Officer.

Disaster Recovery Plan

The College has a Disaster Recovery Plan (DRP), but the plan has not been fully developed. Lack of a fully completed DRP increases the risk of the College being unable to recover if a disaster event occurred when key Information Technology personnel are not available.

We recommend the college fully develop the Disaster Recovery Plan. A few items to review and fully develop in the Disaster Recovery Plan, but not limited to, are:

- Section 2.1 - Review and update the Plan when significant changes are made to the environment.
- Section 2.3 - Identify responsible individual, position or party that will implement routing changes.
- Section 3.1F - Procedures for replacing equipment, including contact information and responsible party.
- Section 3.1 H - Procedures for informing the community including responsible party.
- Section 3.3 - Create departmental prioritization and have it approved. Will help manage expectations of user base.
- Section 4.0 B - Ensure details of CTO audit(s) are appended to DR Plan as noted.
- Appendix C - Detailed list of hardware requirements (disks, ram etc...)
- Other items to consider: emergency contact numbers (police, fire, FBI etc..), emergency calling tree, IP address schemes

Programming Change Review

While development is limited to report writing, developers have access to the production systems and compensating controls, such as an independent review of programmer changes, are not being performed. Programming change logs highlight significant system changes. Ensuring someone of appropriate authority regularly reviews the actions of personnel performing system programming will help in maintaining system security and adherence to College policy and decrease the risk of unauthorized changes going unnoticed.

We recommend the College remove programmer access from the production system. If this cannot be achieved, we recommend the College implement compensating monitoring controls over all changes performed by the programmers. Ideally, this review should be performed by employees without access to the programming code.

* * * * *

This communication is intended solely for the information and use of management, the Governing Board, and Federal and State oversight agencies and is not intended to be and should not be used by anyone other than these specified parties.



Charleston, West Virginia
October 26, 2009

Southern West Virginia
Community and Technical College
Financial Statements

Years Ended June 30, 2009 and 2008
and
Independent Auditors' Reports

SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE
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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the business-type activities and the discretely presented component unit of the Southern West Virginia Community and Technical College (the College), as of June 30, 2009 and 2008, and for the years ended which collectively comprise the College's basic financial statements 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 the respective financial statements based on our audits. We did not audit the discretely presented financial statements of the Southern West Virginia Community College Foundation, Inc. (a component unit of the College). Those statements were audited by other auditors whose report has been furnished to us, and our opinions, insofar as it relates to the discretely presented financial statements of The Southern West Virginia Community College Foundation, Inc., is based solely on the report of the other auditors.

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 consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, 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 opinions.

In our opinion, based on our audits and report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the discretely presented component unit of the College as of June 30, 2009 and 2008, and the respective changes in net assets and 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 12 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 our report dated October 26, 2009, on our consideration of the College's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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.



Charleston, West Virginia
October 26, 2009

SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009

Overview of the Financial Statements and Financial Analysis

Southern West Virginia Community and Technical College (“the College”) presents its financial statements for the fiscal years ended June 30, 2009, and June 30, 2008. 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.

As of July 1, 2006, the Southern West Virginia Community College Foundation, Inc. (Foundation) became significant enough to be included in the financial statements of the College. As such, the Foundation audited financial statements are discretely presented as part of the College’s financial statements.

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.

SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009

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.

Statements of Net Assets
June 30
(in thousands)

	<u>2009</u>	<u>2008</u>	<u>2007</u>
Assets			
Current assets	\$ 6,080	\$ 3,259	\$ 3,442
Other non-current assets	360	108	111
Capital assets, net	<u>25,417</u>	<u>26,442</u>	<u>25,668</u>
Total assets	<u>31,857</u>	<u>29,809</u>	<u>29,221</u>
Liabilities			
Current liabilities	3,608	2,685	2,992
Noncurrent liabilities	<u>536</u>	<u>405</u>	<u>1,328</u>
Total liabilities	<u>4,144</u>	<u>3,090</u>	<u>4,320</u>
Net assets (deficit)			
Invested in capital assets, net	25,273	26,643	25,668
Restricted – expendable	2	1	7
Unrestricted (deficiency)	<u>2,438</u>	<u>75</u>	<u>(774)</u>
Total net assets	<u>\$ 27,713</u>	<u>\$ 26,719</u>	<u>\$ 24,901</u>

Total net assets of the College increased by \$1 million from June 30, 2009 to June 30, 2008. Total net assets increased by \$1.82 million from June 30, 2008 to June 30, 2007. These changes are related to a number of changes as described below:

- June 30, 2009 current assets increased by \$2.82 million. This increase is primarily due to an increase in cash and due from HEPC.

SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009

- The fiscal year 2009 decrease of \$1.37 million of net assets invested in capital is comprised of several components. The decrease was primarily due to the sale of the Annex building in the amount of \$283 thousand combined with an increase in depreciation.
- The unrestricted net assets increased by \$2.36 million as of June 30, 2009. This increase was primarily the result of additional State grant revenue.
- The current ratio for fiscal year 2009 and 2008 is 1.7 times. 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 1 to almost 4 to 1.

Capital Assets, Net
June 30,
(in thousands)

	<u>2009</u>	<u>2008</u>	<u>2007</u>	(2008 to 2009) Increase (Decrease)	(2008 to 2009) Percent Change
Capital Assets					
Land and Improvements	\$ 1,288	\$ 1,288	\$ 1,288	\$ -	0.00%
Construction in Progress	-	-	-	-	0.00%
Buildings	29,962	30,080	28,889	(118)	(0.39)%
Equipment	6,299	6,087	5,369	212	3.48%
Library Holdings	<u>3,814</u>	<u>3,798</u>	<u>3,778</u>	<u>16</u>	0.42%
Total	41,363	41,253	39,324	110	0.27%
Less: Accum Depreciation	<u>(15,946)</u>	<u>(14,811)</u>	<u>(13,656)</u>	<u>(1,135)</u>	(7.66)%
Net Capital Assets	<u>\$ 25,417</u>	<u>\$ 26,442</u>	<u>\$ 25,668</u>	<u>\$ (1,025)</u>	(3.88)%

Statements of Revenues, Expenses and Changes in Net Assets

The difference in total net assets as presented on the Statement of Net Assets is 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.

SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009

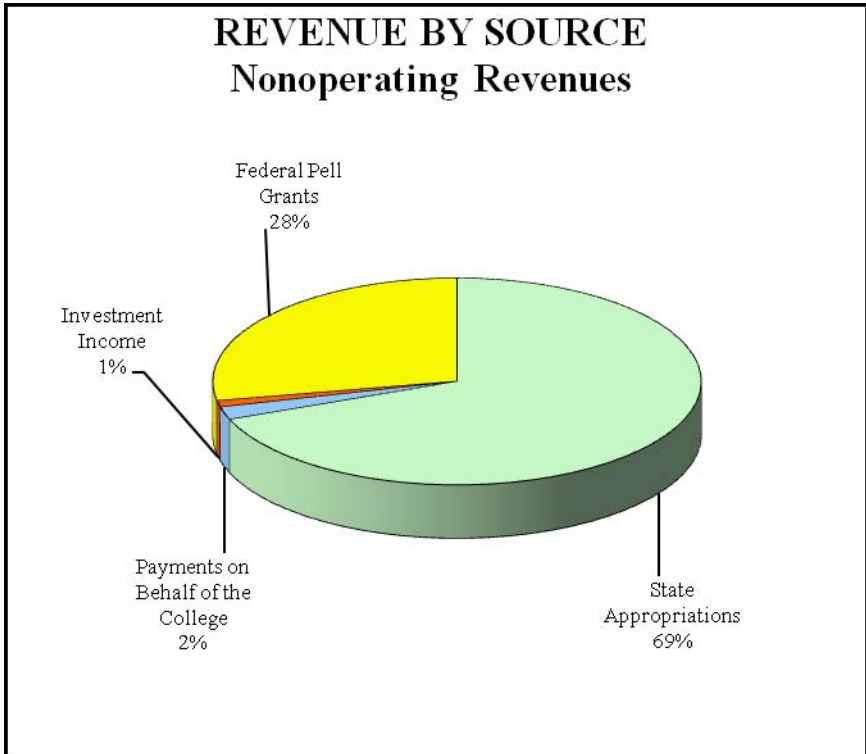
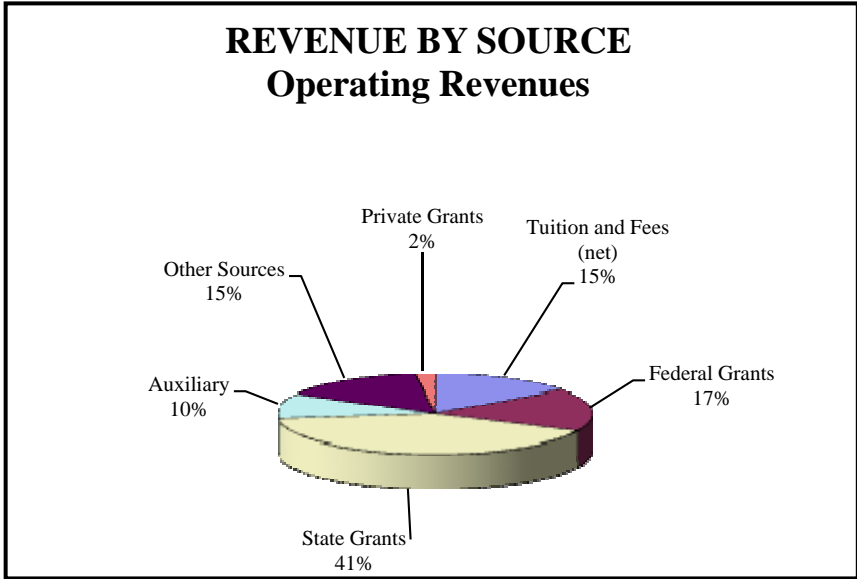
Statements of Revenues, Expenses, and Changes in Net Assets
Years Ended June 30,
(in thousands)

	<u>2009</u>	<u>2008</u>	<u>2007</u>
Operating revenues	\$ 9,625	\$ 6,598	\$ 6,548
Operating expenses	<u>22,044</u>	<u>19,695</u>	<u>19,747</u>
Operating loss	(12,419)	(13,097)	(13,199)
Nonoperating revenues	13,413	13,325	11,310
Bond Proceeds from Commission	<u>-</u>	<u>339</u>	<u>6,430</u>
Increase in Net Assets	<u>\$ 994</u>	<u>\$ 567</u>	<u>\$ 4,541</u>

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

- For fiscal year 2009, tuition and fees contributed approximately 15% of the total operating revenues for the year. In fiscal year 2008, tuition and fees accounted for approximately 19% of the total operating revenues.
- For fiscal year 2009 grant and contract revenues increased by \$2.3 million for a 41% increase. As a percentage of operating revenue, grant and contract revenue accounted for nearly 60% in fiscal year 2009, and 52% for fiscal year 2008. From year to year, the number of grants awarded can vary significantly.
- In fiscal year 2009 other revenues increased by \$617 thousand.
- The total cost of benefits increased by 19% for fiscal year 2009 over fiscal year 2008 reflecting the expense for Other Post Employment Benefits (OPEB) by the Public Employees Insurance Agency (PEIA).
- In fiscal year 2009 non-operating revenues increased by \$89 thousand or approximately .1%. Investment income decreased by \$43 thousand or 48%. The College participates in the investment pool managed by the State.
- Pell grants are reported as nonoperating because of specific guidance in the AICPA industry audit guide. This presentation is a change in reporting from the prior year when the grants were included as operating as part of federal grants and contracts.

SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009

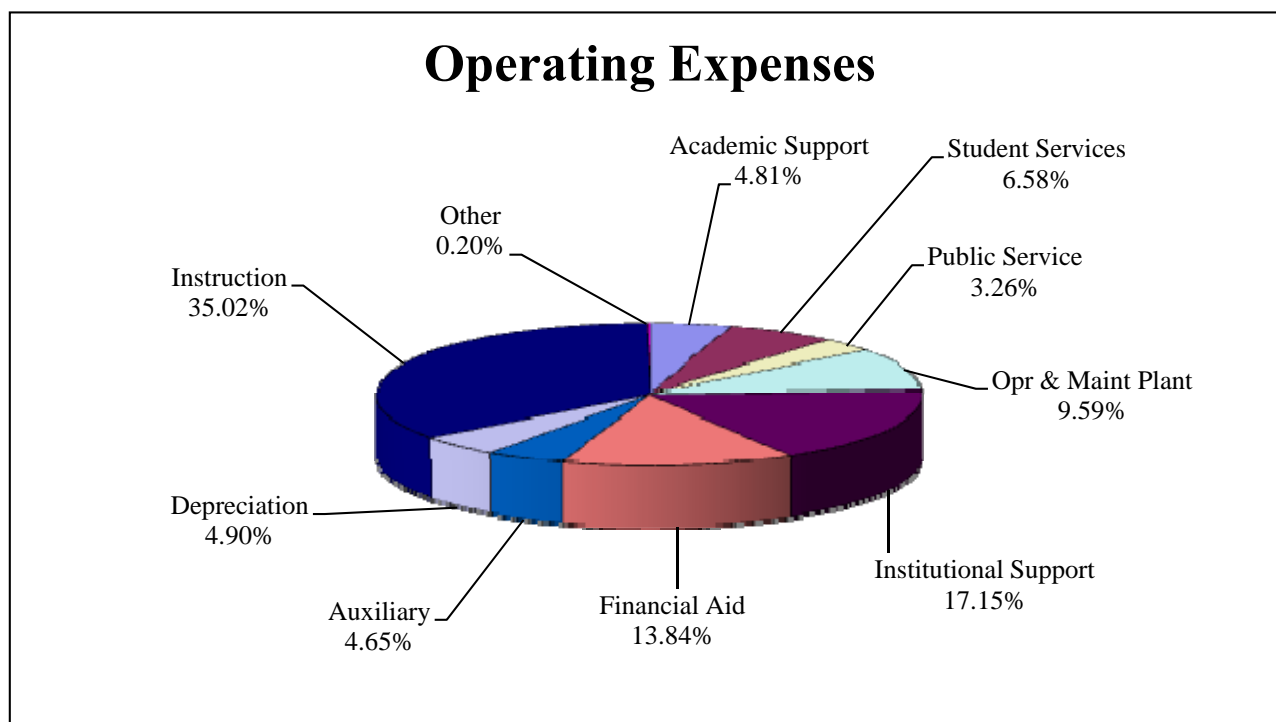


SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009

Operating Expenses
Years Ended June 30,
(in thousands)

	<u>2009</u>	<u>2008</u>	<u>2007</u>	(2008 to 2009) Increase (Decrease)	(2008 to 2009) Percent Change
Operating expense					
Instruction	\$ 7,722	\$ 6,523	\$ 7,366	\$ 1,199	18.38%
Academic support	1,060	517	527	543	105.03%
Student services	1,450	1,500	1,503	(50)	(3.33)%
Public service	718	1,420	1,449	(702)	(49.44)%
Operations& maintenance plant	2,069	1,210	785	859	70.99%
Institutional support	3,780	3,897	3,942	(117)	(3.00)%
Financial aid	3,052	2,403	2,293	649	27.01%
Auxiliary	971	1,029	920	(58)	(5.64)%
Depreciation	1,179	1,155	920	24	2.08%
Other	<u>43</u>	<u>41</u>	<u>42</u>	<u>2</u>	4.88%
 Total	 <u>\$ 22,044</u>	 <u>\$ 19,695</u>	 <u>\$ 19,747</u>	 <u>\$ 2,349</u>	 11.93%

The following is a graphic illustration of fiscal year 2009 operating expenses:



Operating expenses for fiscal year 2009 increased approximately \$2.35 million.

SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009

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.

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

	<u>2009</u>	<u>2008</u>	<u>2007</u>
Cash provided (used) by:			
Operating activities	\$ (10,429)	\$ (11,794)	\$ (10,478)
Noncapital financing activities	13,101	12,725	11,162
Capital and related financing activities	(422)	(1,264)	(1,721)
Investing activities	<u>45</u>	<u>88</u>	<u>129</u>
Net change in cash	2,295	(245)	(908)
Cash, beginning of year	<u>2,171</u>	<u>2,416</u>	<u>3,324</u>
Cash, end of year	<u>\$ 4,466</u>	<u>\$ 2,171</u>	<u>\$ 2,416</u>

Capital Asset and Debt Administration

Capital assets net decrease of \$1 million was predominantly a result of depreciation and the sale of the downtown Annex.

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

SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009

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 (Commission) was established at the State level and the institutional Board of Advisors was replaced by the institutional Board of Governors. The 2006 Legislature created the Council for Community and Technical College Education, removing governance of the College from the Commission. 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.

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 provide in this report or requests for additional financial information should be addressed to the Southern West Virginia Community and Technical College at Post Office 2900, Mount Gay, West Virginia 25637.

SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE
STATEMENTS OF NET ASSETS
JUNE 30, 2009 AND 2008

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	<u>2009</u>	<u>2008</u>
ASSETS		
Current assets		
Cash and cash equivalents	\$ 4,465,849	\$ 2,171,340
Accounts receivable - net	347,842	626,906
Prepaid expenses	8,739	-
Due from the Commission	901,446	3,601
Due from federal government	23,400	33,770
Due from Other Agencies	79,195	-
Inventories	<u>253,661</u>	<u>423,851</u>
Total current assets	<u>6,080,132</u>	<u>3,259,468</u>
Noncurrent assets		
Cash and cash equivalents	360,000	108,199
Investment in capital assets-net	<u>25,416,622</u>	<u>26,441,567</u>
Total noncurrent assets	<u>25,776,622</u>	<u>26,549,766</u>
 Total assets	 <u>31,856,754</u>	 <u>29,809,234</u>
LIABILITIES		
Current liabilities		
Accounts payable	211,985	681,352
Due to the Commission	326,229	72,414
Due to other State Agencies	26,272	-
Due to other governments	33,290	95,505
Accrued liabilities	1,015,171	782,186
Compensated absences-current portion	356,688	337,232
Current portion of long-term capital lease	23,904	22,993
Deferred revenue	<u>1,613,975</u>	<u>692,773</u>
Total current liabilities	<u>3,607,514</u>	<u>2,684,455</u>
Noncurrent liabilities		
Long-term portion of capital lease	119,442	136,520
Compensated absences	179,558	157,593
Other post employment benefit liability	<u>236,905</u>	<u>111,233</u>
Total noncurrent liabilities	<u>535,905</u>	<u>405,346</u>
 Total liabilities	 <u>4,143,419</u>	 <u>3,089,801</u>
NET ASSETS		
Invested in capital assets-net of related debt	<u>25,273,276</u>	<u>26,643,429</u>
Restricted for expendable:		
Loans	<u>1,822</u>	<u>1,432</u>
Total restricted net assets	<u>1,822</u>	<u>1,432</u>
Unrestricted	<u>2,438,237</u>	<u>74,572</u>
 Total net assets	 <u>\$ 27,713,335</u>	 <u>\$ 26,719,433</u>

SOUTHERN WEST VIRGINIA COMMUNITY COLLEGE FOUNDATION, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2008 AND 2007

	<u>2008</u>	<u>2007</u>
ASSETS		
Cash and cash equivalents	\$ 484,880	\$ 1,200,166
Certificates of deposit	36,606	25,717
Investments at estimated market value	1,711,892	1,340,401
Miscellaneous receivable	5,493	9,716
Interest receivable	7,767	8,931
Prepaid insurance	1,414	1,632
Unconditional promises to give, less allowance for uncollectible promises	782,851	869,528
Fixed assets, net	4,697	21,273
Other assets	-	67,445
	\$ 3,035,600	\$ 3,544,809
	\$ 3,035,600	\$ 3,544,809
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable	\$ 21,000	\$ 4,936
Payable to related party	304,990	526,000
Obligations under capital leases	517	17,457
Total liabilities	326,507	548,393
	326,507	548,393
NET ASSETS		
Unrestricted	27,859	95,965
Temporarily restricted	2,666,234	2,885,451
Permanently restricted	15,000	15,000
Total net assets	2,709,093	2,996,416
	2,709,093	2,996,416
TOTAL LIABILITIES AND NET ASSETS	\$ 3,035,600	\$ 3,544,809
	\$ 3,035,600	\$ 3,544,809

The Accompanying Notes Are An Integral
Part Of These Financial Statements

SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
YEARS ENDED JUNE 30, 2009 AND 2008

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	<u>2009</u>	<u>2008</u>
Operating revenues		
Student tuition and fees (net of scholarship allowance of \$2,613,660 and \$2,109,136)	\$ 1,428,179	\$ 1,259,441
Contracts and grants:		
Federal	1,620,938	1,664,662
State	3,916,014	1,719,095
Private	207,000	19,226
Auxiliary enterprise revenue (net of scholarship allowance of \$153,830 and \$119,558)	957,323	1,057,604
Miscellaneous-net	1,495,469	878,059
Total operating revenues	<u>9,624,923</u>	<u>6,598,087</u>
Operating expenses		
Salaries and wages	10,277,362	9,657,102
Benefits	3,689,997	3,113,236
Supplies and other services	3,273,735	2,813,619
Utilities	491,683	462,367
Student financial aid-scholarships and fellowships	3,089,285	2,453,737
Depreciation	1,179,223	1,154,835
Fees assessed by the Commission for operations	43,274	40,620
Total operating expenses	<u>22,044,559</u>	<u>19,695,516</u>
Operating loss	<u>(12,419,636)</u>	<u>(13,097,429)</u>
Nonoperating revenues (expenses)		
State appropriations	9,308,197	9,386,234
Payment on behalf of Southern West Virginia Community & Technical College	267,438	349,634
Gifts	-	139,000
Investment income	45,493	88,228
Federal Pell grants	3,792,410	3,338,696
Other non-operating	-	22,970
Net nonoperating revenues	<u>13,413,538</u>	<u>13,324,762</u>
Income before other revenues, expenses, gains or losses	<u>993,902</u>	<u>227,333</u>
Bond/capital proceeds from the Commission	-	339,340
Total other revenues	<u>-</u>	<u>339,340</u>
Increase in net assets	<u>993,902</u>	<u>566,673</u>
Net assets, beginning of year	26,719,433	24,901,176
Cumulative effect of adoption of accounting principle	-	1,251,584
Net assets, beginning of year as adjusted	<u>26,719,433</u>	<u>26,152,760</u>
Net assets, end of year	<u>\$ 27,713,335</u>	<u>\$ 26,719,433</u>

SOUTHERN WEST VIRGINIA COMMUNITY COLLEGE FOUNDATION, INC.
STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS
YEAR ENDED DECEMBER 31, 2008

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
REVENUES, INVESTMENT INCOME, AND OTHER SUPPORT				
Contributions	\$ -	\$ 416,253	\$ -	\$ 416,253
Interest and dividend income	679	100,298	-	100,977
Loss on investment	(5,103)	(162,803)	-	(167,906)
Net assets released from restriction	572,965	(572,965)	-	-
Total revenues, investment income, and other support	<u>568,541</u>	<u>(219,217)</u>	<u>-</u>	<u>349,324</u>
EXPENSES				
Program services:				
Scholarships	189,943	-	-	189,943
Educational development	237,775	-	-	237,775
Total program services	<u>427,718</u>	<u>-</u>	<u>-</u>	<u>427,718</u>
Administrative and general	168,929	-	-	168,929
Fundraising	40,000	-	-	40,000
Total expenses	<u>636,647</u>	<u>-</u>	<u>-</u>	<u>636,647</u>
CHANGE IN NET ASSETS	(68,106)	(219,217)	-	(287,323)
NET ASSETS, BEGINNING OF YEAR	<u>95,965</u>	<u>2,885,451</u>	<u>15,000</u>	<u>2,996,416</u>
NET ASSETS, END OF YEAR	<u>\$ 27,859</u>	<u>\$ 2,666,234</u>	<u>\$ 15,000</u>	<u>\$ 2,709,093</u>

The Accompanying Notes Are An Integral
Part Of These Financial Statements

SOUTHERN WEST VIRGINIA COMMUNITY COLLEGE FOUNDATION, INC.
STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS
YEAR ENDED DECEMBER 31, 2007

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
REVENUES, INVESTMENT INCOME, AND OTHER SUPPORT				
Contributions	\$ -	\$ 735,984	\$ -	\$ 735,984
Interest and dividend income	1,158	101,663	-	102,821
Gain (loss) on investment	(1,958)	(34,711)	-	(36,669)
Net assets released from restriction	428,730	(428,730)	-	-
Total revenues, investment income, and other support	<u>427,930</u>	<u>374,206</u>	<u>-</u>	<u>802,136</u>
EXPENSES				
Program services:				
Scholarships	131,673	-	-	131,673
Educational development	144,211	-	-	144,211
Total program services	<u>275,884</u>	<u>-</u>	<u>-</u>	<u>275,884</u>
Administrative and general	73,800	-	-	73,800
Fundraising	20,263	-	-	20,263
Total expenses	<u>369,947</u>	<u>-</u>	<u>-</u>	<u>369,947</u>
CHANGE IN NET ASSETS	57,983	374,206	-	432,189
NET ASSETS, BEGINNING OF YEAR, AS RESTATED	<u>37,982</u>	<u>2,511,245</u>	<u>15,000</u>	<u>2,564,227</u>
NET ASSETS, END OF YEAR	<u>\$ 95,965</u>	<u>\$ 2,885,451</u>	<u>\$ 15,000</u>	<u>\$ 2,996,416</u>

The Accompanying Notes Are An Integral
Part Of These Financial Statements

SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE
STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2009 AND 2008

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	<u>2009</u>	<u>2008</u>
Cash flows from operating activities		
Cash received from student tuition and fees	\$ 1,730,347	\$ 1,146,358
Cash received from contracts and grants	5,893,252	3,175,108
Payments to and on behalf of employees	(13,546,525)	(12,259,689)
Payments to suppliers	(3,370,442)	(2,854,768)
Payments to utilities	(499,709)	(442,141)
Payments for scholarships and fellowships	(3,089,285)	(2,453,737)
Auxiliary enterprise charges-net	957,323	1,057,604
Fees assessed by Commission	(43,274)	(40,620)
Other receipts (payments)-net	<u>1,538,967</u>	<u>878,059</u>
Net cash used in operating activities	<u>(10,429,346)</u>	<u>(11,793,826)</u>
Cash flows from noncapital financing activities		
State appropriations	9,308,197	9,386,234
Pell grants	<u>3,792,410</u>	<u>3,338,696</u>
Net cash provided by noncapital financing activities	<u>13,100,607</u>	<u>12,724,930</u>
Cash flows from capital financing activities		
Bond Proceeds from the Commission	-	339,340
Purchases of capital assets	(436,777)	(1,898,862)
Proceeds from the sale of capital assets	282,500	-
Capital gifts	-	139,000
Proceeds from long-term borrowings from financial institutions	-	176,180
Payments on long-term borrowings from financial institutions	(16,167)	(16,667)
Withdrawals from (deposits to) noncurrent cash and cash equivalents	<u>(251,801)</u>	<u>(3,352)</u>
Net cash provided by (used in) capital financing activities	<u>(422,245)</u>	<u>(1,264,361)</u>
Cash flows from investing activities		
Interest on investments	<u>45,493</u>	<u>88,228</u>
Cash provided by investing activities	<u>45,493</u>	<u>88,228</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	2,294,509	(245,029)
Cash and cash equivalents - beginning of year	<u>2,171,340</u>	<u>2,416,369</u>
Cash and cash equivalents - end of year	<u>\$ 4,465,849</u>	<u>\$ 2,171,340</u>
Reconciliation of net operating loss to net cash used in operating activities		
Operating loss	\$ (12,419,636)	\$ (13,097,429)
Adjustments to reconcile net operating loss to net cash used in operating activities		
Depreciation expense	1,179,223	1,154,835
Payments paid on behalf of the College	267,438	349,634
Changes in assets and liabilities		
Accounts receivable-net	279,062	(110,381)
Inventories	170,190	41,617
Prepays	(8,738)	-
Accounts payable	(469,367)	(205,653)
Due from Commission	(897,845)	4,949
Due from other State Agencies	(79,195)	-
Due to Commission	253,815	(40,554)
Due to other State Agencies	26,272	(30,450)
Due to other governments	(62,215)	90,400
Due from Federal Government	10,370	1,110
Accrued liabilities	358,657	286,250
Compensated absences	41,421	17,878
Deferred revenue	<u>921,202</u>	<u>(256,032)</u>
Net cash used in operating activities	<u>\$ (10,429,346)</u>	<u>\$ (11,793,826)</u>
Significant noncash transactions:		
Cumulative effect of adoption of accounting principle	<u>\$ -</u>	<u>\$ 1,251,584</u>
Payments received on behalf of Southern	<u>\$ 267,438</u>	<u>\$ 349,634</u>

The Accompanying Notes Are An Integral
Part Of These Financial Statements

NOTE 1 - ORGANIZATION

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

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

S.B. 653 also created the West Virginia Higher Education Policy Commission (the “Commission”), which is responsible for developing, gaining consensus around and overseeing the implementation and development of a higher education public policy agenda. Senate Bill 448 gives the West Virginia Council for Community and Technical College Education the 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.

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 College. The basic criterion for inclusion in the accompanying financial statements is the exercise of oversight responsibility derived from the College's ability to significantly influence operations and accountability for fiscal matters of related entities. A related Southern Alumni Association (Alumni Association) of the College is not part of the College's reporting entity and is not included in the accompanying financial statements as the College has no ability to designate management, cannot significantly influence operations of these entities and is not accountable for the fiscal matters of the Alumni Association under GASB Statement No. 14, *The Financial Reporting Entity*.

As of July 1, 2003, the College adopted GASB Statement No. 39, *Determining Whether Certain Organizations Are Component Units*, an amendment to GASB Statement No. 14. As a result, the Southern West Virginia Community College Foundation, Inc. (Foundation) was originally not included because the economic resources held by the Foundation was not significant to that inclusion. Beginning with the year ended June 30, 2007, the resources held by the Foundation became significant and are now included. As a result, the audited financial statements of the Foundation are presented here as a discrete component unit with the College financial statements for the fiscal years ended June 30, 2009 and 2008. The Foundation's audited financial statements were as of and for the year ended December 31, 2008 and 2007. The Foundation is a private nonprofit organization that reports under FASB standards, including FASB Statement No. 117, *Financial Reporting for Not-for-Profit Organization*. As such, certain revenue recognition criteria and presentation features are different from GASB revenue recognition criteria and presentation features. No modifications have been made to the Foundation's audited financial information as it is presented herein as required by GASB No. 39.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Newly Adopted Statements Issued by the GASB - During 2009, the College adopted GASB Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*, as required. The adoption of this statement had no significant impact on the financial statements.

During 2009, the GASB issued GASB Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. This statement identifies the sources of accounting principles and provides the framework for selecting the principles used in the preparation of financial statements of state and local governmental entities that are presented in conformity with generally accepted accounting principles. The College adopted GASB Statement No. 55 upon issuance. The adoption of this statement had no significant impact on the financial statements.

During 2009, the GASB also issued GASB Statement No. 56, *Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards*. This statement establishes accounting and financial reporting standards for related party transactions, subsequent events, and going concern considerations. The College adopted GASB Statement No. 56 upon issuance. The adoption of this statement had no significant impact on the financial statements.

Financial Statement Presentation - GASB Statement No. 35 and No. 38, 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:

- *Invested in capital assets, net of related debt* - This represents the College's total investment in capital assets, net of outstanding depreciation and 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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

- *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, 2009 or 2008.

- *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.

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 Board of Treasury Investments ("BTI"). These funds are transferred to the BTI and the BTI is directed by the State Treasurer to invest the funds in specific external investment pools in accordance with West Virginia code, policies set by the BTI, and by provisions of bond indentures and trust agreements, when applicable.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Balances in the investment pools are recorded at fair value or amortized cost which approximates fair value. Fair value is determined by a third-party pricing service based on asset portfolio pricing models and other sources, in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. The BTI was established by the State Legislature and is subject to oversight by the State Legislature. Fair value and investment income are allocated to participants in the pools based upon the funds that have been invested. The amounts on deposit are available for immediate withdrawal or on the first day of each month for the WV Short Term Bond Pool (formerly Enhanced Yield Pool) and, accordingly, are presented as cash and cash equivalents in the accompanying financial statements.

The BTI maintains the Consolidated Fund which consists of seven investment pools and participant-directed accounts, three of which Southern may invest in. 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 BTI's investment operations pool can be found in its annual report. A copy of that annual report can be obtained from the following address: 1900 Kanawha Blvd., E. Room E-122 Charleston, West Virginia, 25305 or <http://www.wvbt.com>.

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

Allowance for Doubtful Accounts - It is the College's policy to provide for future losses on uncollectible accounts, contracts, grants, and receivables based on an evaluation of the underlying account, contract and grant balances, the historical 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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Noncurrent Cash and Cash Equivalent - 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. 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. There was no interest capitalized during 2009 and 2008. The accompanying combined financial statements reflect all adjustments required by GASB Statement No. 42, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*.

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 and Other Post Employment Benefits - The College accounts for compensated absences in accordance with the provisions of GASB Statement No. 16, *Accounting for Compensated Absences*.

Effective July 1, 2007, the College adopted GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions*. This statement provided standards for the measurement, recognition, and display of other postemployment benefit ("OPEB") expenditures, assets, and liabilities, including applicable note disclosures and required supplementary information. During fiscal year 2006, House Bill No. 4654 was established to create a trust fund for postemployment benefits for the State of West Virginia (the "State"). Effective July 1, 2007, the College was required to participate in this multiple employer cost-sharing plan, the West Virginia Retiree Health Benefit Trust Fund, sponsored by the State of West Virginia. The Plan provides the following retiree group insurance coverage to participants: medical and prescription drug coverage through a self-insured preferred provider benefit (PPB) plan and through external managed care organizations (MCOs), basic group life, accidental death, and prescription drug coverage for retired employees of the State and various related State and non-State agencies and their dependents. Details regarding this plan can be obtained by contacting Public Employees Insurance Agency ("PEIA"), State Capitol Complex, Building 5, Room 1001, 1900 Kanawha Boulevard, East, Charleston WV 25305-0710 or <http://www.wvpeia.com>.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. The liability is now provided for under the multiple employer cost-sharing plan sponsored by the State.

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 same hire date mentioned above applies to coverage for faculty employees also. Faculty hired after July 1, 2009 will no longer receive years of service credit towards insurance premiums when they retire.

For the year ended June 30, 2007, 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 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 incurred for the vacation leave or OPEB benefits are recorded as a component of benefits expense on the statement of revenues, expenses and changes in net assets.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

West Virginia has a single private insurance company, BrickStreet Insurance, which provides workers' compensation coverage to all employers in the state. Other private insurance companies began to offer coverage to private-sector employers beginning July 1, 2008 and to government employers beginning July 1, 2012. Nearly every employer in the State, who has payroll must have coverage. The cost of all coverage is paid by the employers. BrickStreet retains the risk related to the compensation of injured employees under the program.

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, and (4) sales and services of educational activities.
- *Nonoperating revenues* - Nonoperating revenues include activities that have the characteristics of non-exchange transactions, such as gifts and contributions, and other revenues that are defined as nonoperating revenues by GASB 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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- *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 utilizes restricted net assets first, when practicable.

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 2009 and 2008, the College received and disbursed \$3,958,039 and \$3,505,000 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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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.

Recent Statements Issued By GASB - The GASB has issued Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*, effective for fiscal years beginning after June 15, 2009. This statement provides guidance regarding whether and when intangible assets should be considered capital assets for financial reporting purposes. The College has not yet determined the effect that the adoption of GASB Statement No. 51 may have on the accompanying combined financial statements.

The GASB has issued Statement No. 52, *Land and Other Real Estate Held as Investments by Endowments*, effective for fiscal years beginning after June 15, 2008. This statement requires endowments to report their land and other real estate investments at fair value. It also requires changes in fair value to be reported as investment income, disclosure of the methods and significant assumptions employed to determine fair value, and disclosure of other information that is currently presented for other investments reported at fair value. The College has not yet determined the effect that the adoption of GASB Statement No. 52 may have on its financial statements.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The GASB has issued Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, effective for fiscal years beginning after June 15, 2009. This statement requires governmental entities to measure most derivative instruments at fair value as assets or liabilities. It also improves disclosure requirements surrounding the entity's derivative instrument activity, its objectives for entering into the derivative instrument, and the instrument's significant terms and risks. The College has not yet determined the effect that the adoption of GASB Statement No. 53 may have on the accompanying combined financial statements.

Reclassification- Certain reclassifications have been made to the 2008 financial statements to conform to the 2009 classifications. Revenues from Federal Pell grants in the amount of \$3,338,696 were transferred from operating revenues to nonoperating revenues.

NOTE 3 - CASH AND CASH EQUIVALENTS

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

	<u>2009</u>	<u>2008</u>
Cash on deposit with the State Treasurer/BTI	\$ 4,431,551	\$ 2,128,549
Cash in bank	389,498	146,190
Cash on hand	<u>4,800</u>	<u>4,800</u>
	<u>\$ 4,825,849</u>	<u>\$ 2,279,539</u>

Cash held by the State Treasurer includes \$2,340,957 and \$801,778 of restricted cash primarily for operating grants as of June 30, 2009 and 2008, respectively.

The combined carrying amount of cash in the bank at June 30, 2009 and 2008 was \$389,498 and \$146,190 respectively, as compared with the combined bank balance of \$427,264 and \$182,623, 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.

Amounts with the State Treasurer and the Municipal Bond Commission as of June 30, 2009 and 2008, are comprised of the following investment pools which are subject to the following BTI policies.

NOTE 3 - CASH AND CASH EQUIVALENTS (Continued)

The BTI has adopted an investment policy in accordance with the “Uniform Prudent Investor Act.” The “prudent investor rule” guides those with responsibility for investing the money for others. Such fiduciaries must act as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income; preserve capital; and, in general, avoid speculative investments. The BTI’s investment policy to invest assets in a manner that strives for maximum safety, provides adequate liquidity to meet all operating requirements, and achieves the highest possible investment return consistent with the primary objectives of safety and liquidity. The BTI recognizes that risk, volatility, and the possibility of loss in purchasing power are present to some degree in all types of investments. Due to the short-term nature of BTI’s Consolidated Fund, the BTI believes that it is imperative to review and adjust the investment policy in reaction to interest rate market fluctuations/trends on a regular basis and has adopted a formal review schedule. Investment policies have been established for each investment pool and account of the BTI’s Consolidated Fund. Of the BTI’s Consolidated Fund pools and accounts which the Commission may invest in, three are subject to credit risk: WV Money Market Pool, WV Government Money Market Pool, and WV Short Term Bond Pool.

WV Money Market Pool

Credit Risk — Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. For the years ended June 30, 2009 and 2008, the WV Money Market Pool has been rated AAAM by Standard & Poor’s. A Fund rated “AAAM” has extremely strong capacity to maintain principal stability and to limit exposure to principal losses due to credit, market, and/or liquidity risks. “AAAM” is the highest principal stability fund rating assigned by Standard & Poor’s. As this pool has been rated, specific information on the credit ratings of the underlying investments of the pool have not been provided.

The BTI limits the exposure to credit risk in the WV Money Market Pool by requiring all corporate bonds to be rated AA- by Standard & Poor’s (or its equivalent) or higher. Commercial paper must be rated at least A-1 by Standard & Poor’s and P1 by Moody’s. The pool must have at least 15% of its assets in U.S. Treasury issues.

At June 30, 2009 and 2008, the WV Money Market Pool investments had a total carrying value of \$2,570,261,000 and \$2,358,470,000 respectively, of which the College’s ownership represents 0.14% and 0.06%, respectively.

NOTE 3 - CASH AND CASH EQUIVALENTS (Continued)

WV Government Money Market Pool

Credit Risk — For the years ended June 30, 2009 and 2008, the WV Government Market Pool has been rated AAAM by Standard & Poor's. A Fund rated "AAAM" has extremely strong capacity to maintain principal stability and to limit exposure to principal losses due to credit, market, and/or liquidity risks. "AAAM" is the highest principal stability fund rating assigned by Standard & Poor's. As this pool has been rated, specific information on the credit ratings of the underlying investments of the pool have not been provided.

The BTI limits the exposure to credit risk in the WV 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. The pool must have at least 15% of its assets in U.S. Treasury issues.

At June 30, 2009 and 2008, the WV Government Money Market Pool investments had a total carrying value of \$283,826,000 and \$187,064,000, of which the College's ownership represents 0.01% and 0.01% respectively.

WV Short Term Bond Pool

Credit Risk — The BTI limits the exposure to credit risk in the WV Short Term Bond Pool by requiring all corporate bonds to be rated A by Standards & Poor's (or its equivalent) or higher. Commercial paper must be rated at least A-1 by Standards & Poor's and P1 by Moody's. The following table provides information on the credit ratings of the WV Short Term Bond Pool's investments (in thousands):

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 NOTES TO FINANCIAL STATEMENTS
 YEARS ENDED JUNE 30, 2009 AND 2008

NOTE 3 - CASH AND CASH EQUIVALENTS (Continued)

Security Type	Credit Rating*		2009		2008	
	Moody's	S&P	Carrying Value	Percent of Pool Assets	Carrying Value	Percent of Pool Assets
Corporate asset backed securities	Aaa	AAA	\$ 16,402	5.21%	\$ 48,663	13.75%
	Aaa	NR	5,136	1.63	2,179	0.62
	Aa3	AAA	223	0.07	-	-
	Aa2	AAA	461	0.15	-	-
	A3	AAA	273	0.09	-	-
	Baa2	AAA	831	0.26	-	-
	Baa1	BBB**	332	0.10	-	-
	Baa2	BBB**	1,376	0.44	-	-
	Ba3	AAA	645	0.20	-	-
	B1	AAA	779	0.25	-	-
	B2	B**	493	0.16	-	-
	B2	CCC**	539	0.17	-	-
	B3	AAA	949	0.30	-	-
	Caal	BB**	254	0.08	-	-
	NR	AAA	679	0.22	1,135	0.32
	AA3	AA	-	0.00	192	0.06
				<u>29,372</u>	<u>9.33</u>	<u>52,169</u>
Commercial paper	P1	A-1	-	0.00	7,971	2.25
Corporate bonds and notes	Aaa	AAA	47,204	14.99	13,146	3.72
	Aa1	AA	4,445	1.41	12,613	3.56
	Aa1	A	2,052	0.65	-	-
	Aa2	AAA	3,040	0.96	-	-
	Aa2	AA	9,066	2.88	20,860	5.89
	Aa2	A	-	-	1,061	0.30
	Aa3	AA	-	-	11,488	3.25
	Aa3	A	7,831	2.49	4,548	1.28
	A1	AA	4,813	1.53	4,305	1.22
	A1	A	5,522	1.75	8,361	2.36
	A2	AA	-	-	847	0.24
	A2	A	32,040	10.17	26,585	7.51
	A3	A	7,024	2.23	10,917	3.08
	Baa1	AA-	-	-	593	0.17
	Baa1	A-	-	-	2,028	0.57
	Baa3	A	2,067	0.66	-	-
	Baa3	BB+	-	0.00	645	0.18
			<u>125,104</u>	<u>39.72</u>	<u>117,997</u>	<u>33.33</u>
U.S. agency bonds	Aaa	AAA	60,250	19.13	71,840	20.29
U.S. Treasury notes***	Aaa	AAA	88,805	28.20	81,875	23.13
U.S. agency mortgage backed securities****	Aaa	AAA	4,975	1.58	5,345	1.51
Money Market Funds	Aaa	AAA	6,426	2.04	-	-
Repurchase agreements (underlying securities):						
U.S. agency notes	Aaa	AAA	-	0.00	16,782	4.74
			<u>\$ 314,932</u>	<u>100%</u>	<u>\$ 353,979</u>	<u>100%</u>

* NR = Not Rated

** The securities were not in compliance with BTI Investment Policy at June 30, 2009. The securities were in compliance when originally acquired, but were subsequently downgraded. BTI management and its investment advisors have determined that it is in the best interests of the participants to hold the securities for optimal outcome.

*** U.S. Treasury issues are explicitly guaranteed by the United States government and are not subject to credit risk.

**** U.S. agency mortgage backed securities are issued by the Government National Mortgage Association and are explicitly guaranteed by the United States government and are not subject to credit risk.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE 33
 NOTES TO FINANCIAL STATEMENTS
 YEARS ENDED JUNE 30, 2009 AND 2008

NOTE 3 - CASH AND CASH EQUIVALENTS (Continued)

At June 30, 2009 and 2008, the College's ownership represents 0.02% and 0.03%, respectively, of these amounts held by the BTI.

Interest Rate Risk — Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. All the BTI's Consolidated Fund pools and accounts are subject to interest rate risk.

The overall weighted average maturity of the investments of the WV Money Market Pool cannot exceed 60 days. Maximum maturity of individual securities cannot exceed 397 days from date of purchase. The following table provides information on the weighted average maturities for the various asset types in the WV Money Market Pool:

Security Type	2009		2008	
	Carrying Value (In thousands)	WAM (Days)	Carrying Value (In thousands)	WAM (Days)
Repurchase agreements	\$ 212,010	1	\$ 371,163	1
U.S. Treasury bills	483,714	69	406,426	31
Commercial paper	592,479	32	658,879	29
Certificates of deposit	128,402	56	147,001	95
U.S. agency discount notes	635,602	57	212,924	84
Corporate bonds and notes	73,812	38	158,000	21
U.S. agency bonds/notes	294,019	70	254,019	111
Money market funds	150,223	1	150,058	1
	<u>\$ 2,570,261</u>	47	<u>\$ 2,358,470</u>	40

The overall weighted average maturity of the investments of the WV Government Money Market Pool cannot exceed 60 days. Maximum maturity of individual securities cannot exceed 397 days from date of purchase. The following table provides information on the weighted average maturities for the various asset types in the WV Government Money Market Pool:

Security Type	2009		2008	
	Carrying Value (In thousands)	WAM (Days)	Carrying Value (In thousands)	WAM (Days)
Repurchase agreements	\$ 53,000	1	\$ 53,400	1
U.S. Treasury bills	74,424	94	29,929	58
U.S. agency discount notes	87,662	55	43,249	77
U.S. agency bonds/notes	68,608	37	60,420	84
Money market funds	<u>132</u>	1	<u>66</u>	1
	<u>\$ 283,826</u>	51	<u>\$ 187,064</u>	54

NOTE 3 - CASH AND CASH EQUIVALENTS (Continued)

The overall effective duration (overall weighted average maturity in 2008) of the investments of the WV Short Term Bond Pool cannot exceed 731 days. Maximum maturity of individual securities cannot exceed 1,827 days (five years) from date of purchase. The following table provides information on the effective duration for the various asset types in the WV Short Term Bond Pool at June 30, 2009:

Security Type	Carrying Value (in Thousands)	Effective Duration (Days)
U. S. Treasury bonds/notes	\$ 88,805	917
Corporate notes	125,104	559
Corporate asset backed securities	29,372	622
U.S. agency bonds/notes	60,250	752
U.S. agency mortgage backed securities	4,975	540
Money market funds	<u>6,426</u>	1
	<u>\$ 314,932</u>	691

The following table provides information on the weighted average maturities for the various asset types in the WV Short Term Bond Pool at June 30, 2008:

Security Type	<u>2008</u>	
	Carrying Value (In thousands)	WAM (Days)
Repurchase agreements	\$ 16,782	1
U.S. Treasury bonds/notes	81,875	744
Corporate notes	117,997	675
Corporate asset backed securities	52,169	341
U.S. agency bonds/notes	71,840	1,231
U.S. agency mortgage backed securities	5,345	570
Commercial paper	<u>7,971</u>	50
	<u>\$ 353,979</u>	707

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

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

NOTE 3 - CASH AND CASH EQUIVALENTS (Continued)

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the BTI will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. Repurchase agreements are required to be collateralized by at least 102% of their value, and the collateral is held in the name of the BTI. Securities lending collateral that is reported on the BTI's statement of fiduciary net assets is invested in the lending agent's money market fund in the BTI's name. In all transactions, the BTI or its agent does not release cash or securities until the counterparty delivers its side of the transaction.

Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. None of the BTI's Consolidated Fund's investment pools or accounts holds interests in foreign currency or interests valued in foreign currency.

Deposits — Custodial credit risk of deposits is the risk that in the event of failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. Deposits include nonnegotiable certificates of deposit. None of the above pools contain nonnegotiable certificates of deposit. The BTI does not have a deposit policy for custodial credit risk.

NOTE 4 - ACCOUNTS RECEIVABLE

Accounts receivable were as follows at June 30:

	<u>2009</u>	<u>2008</u>
Student tuition and fees - net of allowance for doubtful accounts of \$336,031 and \$272,247	\$ 208,081	\$ 155,078
Due from Foundation	90,305	395,805
Other accounts receivable	<u>49,456</u>	<u>76,023</u>
Accounts receivable net	<u>347,842</u>	<u>626,906</u>
Grants and contracts receivable:		
Due from the Commission	901,446	3,601
Due from Federal Government	23,400	33,770
Due from Other State Agencies	<u>79,195</u>	<u>-</u>
	<u>\$ 1,351,883</u>	<u>\$ 664,277</u>

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 NOTES TO FINANCIAL STATEMENTS
 YEARS ENDED JUNE 30, 2009 AND 2008

NOTE 5 - CAPITAL ASSETS

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

	2009			Ending Balance
	Beginning Balance	Additions	Reductions	
Capital assets not being depreciated				
Land	\$ 1,288,470	\$ -	\$ -	\$ 1,288,470
Total capital assets not being depreciated	<u>\$ 1,288,470</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,288,470</u>
Other capital assets				
Buildings	\$ 30,079,291	\$ 68,553	\$ (186,151)	\$ 29,961,693
Equipment	6,087,083	212,032	-	6,299,115
Library holdings	<u>3,797,354</u>	<u>33,890</u>	<u>(17,545)</u>	<u>3,813,699</u>
Total other capital assets	<u>39,963,728</u>	<u>314,475</u>	<u>(203,696)</u>	<u>40,074,507</u>
Less accumulated depreciation for				
Buildings	(7,169,744)	(685,355)	25,954	(7,829,145)
Equipment	(3,997,902)	(436,178)	-	(4,434,080)
Library holdings	<u>(3,642,985)</u>	<u>(57,690)</u>	<u>17,545</u>	<u>(3,683,130)</u>
Total accumulated depreciation	<u>(14,810,631)</u>	<u>(1,179,223)</u>	<u>43,499</u>	<u>(15,946,355)</u>
Other capital assets-net	<u>\$ 25,153,097</u>	<u>\$ (864,748)</u>	<u>\$ (160,197)</u>	<u>\$ 24,128,152</u>
Capital asset summary				
Capital assets not being depreciated	\$ 1,288,470	\$ -	\$ -	\$ 1,288,470
Other capital assets	<u>39,963,728</u>	<u>314,475</u>	<u>(203,696)</u>	<u>40,074,507</u>
Total cost of capital assets	41,252,198	314,475	(203,696)	41,362,977
Less accumulated depreciation	<u>(14,810,631)</u>	<u>(1,179,223)</u>	<u>43,499</u>	<u>(15,946,355)</u>
Capital assets-net	<u>\$ 26,441,567</u>	<u>\$ (864,748)</u>	<u>\$ (160,197)</u>	<u>\$ 25,416,622</u>

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE 37
 NOTES TO FINANCIAL STATEMENTS
 YEARS ENDED JUNE 30, 2009 AND 2008

NOTE 5 - CAPITAL ASSETS (Continued)

	2008			Ending Balance
	Beginning Balance	Additions	Reductions	
Capital assets not being depreciated				
Land	\$ 1,288,470	\$ -	\$ -	\$ 1,288,470
Total capital assets not being depreciated	<u>\$ 1,288,470</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,288,470</u>
Other capital assets				
Buildings	\$ 28,888,943	\$ 1,190,348	\$ -	\$ 30,079,291
Equipment	5,369,060	718,023	-	6,087,083
Library holdings	<u>3,778,128</u>	<u>20,797</u>	<u>(1,571)</u>	<u>3,797,354</u>
Total other capital assets	<u>38,036,131</u>	<u>1,929,168</u>	<u>(1,571)</u>	<u>39,963,728</u>
Less accumulated depreciation for				
Buildings	(6,548,530)	(621,214)	-	(7,169,744)
Equipment	(3,535,794)	(462,108)	-	(3,997,902)
Library holdings	<u>(3,572,411)</u>	<u>(72,145)</u>	<u>1,571</u>	<u>(3,642,985)</u>
Total accumulated depreciation	<u>(13,656,735)</u>	<u>(1,155,467)</u>	<u>1,571</u>	<u>(14,810,631)</u>
Other capital assets-net	<u>\$ 24,379,396</u>	<u>\$ 773,701</u>	<u>\$ -</u>	<u>\$ 25,153,097</u>
Capital asset summary				
Capital assets not being depreciated	\$ 1,288,470	\$ -	\$ -	\$ 1,288,470
Other capital assets	<u>38,036,131</u>	<u>1,929,168</u>	<u>(1,571)</u>	<u>39,963,728</u>
Total cost of capital assets	<u>39,324,601</u>	<u>1,929,168</u>	<u>(1,571)</u>	<u>41,252,198</u>
Less accumulated depreciation	<u>(13,656,735)</u>	<u>(1,155,467)</u>	<u>1,571</u>	<u>(14,810,631)</u>
Capital assets-net	<u>\$ 25,667,866</u>	<u>\$ 773,701</u>	<u>\$ -</u>	<u>\$ 26,441,567</u>

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

At June 30, 2009, the College had no significant outstanding contractual commitments for property, plant and equipment expenditures.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE 38
 NOTES TO FINANCIAL STATEMENTS
 YEARS ENDED JUNE 30, 2009 AND 2008

NOTE 6 - LONG-TERM LIABILITIES

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

	2009					
	Beginning			Ending		
	<u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u>	<u>Current Portion</u>	<u>Noncurrent Portion</u>
Capital Leases	\$ 159,513	\$ -	\$ 16,167	\$ 143,346	\$ 23,904	\$ 119,442
Other post employment benefits	111,233	125,672	-	236,905	-	236,905
Compensated absences	<u>494,825</u>	<u>41,421</u>	<u>-</u>	<u>536,246</u>	<u>356,688</u>	<u>179,558</u>
Total noncurrent liabilities	<u>\$ 765,571</u>	<u>\$ 167,093</u>	<u>\$ 16,167</u>	<u>\$ 916,497</u>	<u>\$ 380,592</u>	<u>\$ 535,905</u>

	2008					
	Beginning			Ending		
	<u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u>	<u>Current Portion</u>	<u>Noncurrent Portion</u>
Capital Leases	\$ -	\$ 176,180	\$ 16,667	\$ 159,513	\$ 22,993	\$ 136,520
Other post employment benefits	-	111,233	-	111,233	-	111,233
Compensated absences	<u>1,728,531</u>	<u>-</u>	<u>1,233,706</u>	<u>494,825</u>	<u>337,232</u>	<u>157,593</u>
Total noncurrent liabilities	<u>\$ 1,728,531</u>	<u>\$ 287,413</u>	<u>\$ 1,250,373</u>	<u>\$ 765,571</u>	<u>\$ 360,225</u>	<u>\$ 405,346</u>

On August 22, 2007 the College entered into a capital lease for equipment with SunTrust Leasing Corporation. The lease is payable in monthly installments of \$2,399 over 84 months at an interest rate of 3.89%. The total amount outstanding on the lease at June 30, 2009 was \$143,346.

The cost of equipment under capital leases is included in the Statement of Net Assets as investment in capital assets and was \$188,235 at June 30, 2009. Accumulated depreciation of the leased equipment at June 30, 2009 was approximately \$55,962. Depreciation of assets under capital leases is included in depreciation expense.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE 39
 NOTES TO FINANCIAL STATEMENTS
 YEARS ENDED JUNE 30, 2009 AND 2008

NOTE 6 - LONG-TERM LIABILITIES (Continued)

The future minimum lease payments required under the capital lease and the present value of the net minimum lease payments as of June 30, 2009, are as follows:

	<u>Year Ending</u>		<u>Amount</u>
	<u>June 30</u>		
	2010	\$	28,791
	2011		28,791
	2012		28,791
	2013		28,791
	2014		28,791
	Thereafter		<u>14,024</u>
Total minimum lease payments			157,979
Less: Amount representing interest			<u>(14,633)</u>
Present value of net minimum lease payments			<u>\$ 143,346</u>

NOTE 7 - OPERATING LEASE OBLIGATIONS

The College leases various equipment, automobiles, and buildings, under operating lease agreements. Aggregate payment for operating leases amounted to \$75,819 and \$98,303 for the years ended June 30, 2009 and 2008, respectively. Future minimum rental commitments are as follows as of June 30, 2009:

<u>Year Ending June 30</u>	<u>Operating Leases</u>
2010	\$ 45,559
2011	<u>2,319</u>
Total	<u>\$ 47,878</u>

NOTE 8 - OTHER POST EMPLOYMENT BENEFITS

With the adoption of GASB Statement No. 45 for the year ended June 30, 2008, OPEB costs are accrued based upon invoices received from PEIA based upon actuarial determined amounts. At June 30, 2009 and 2008, the noncurrent liability related to OPEB costs was \$236,905 and \$111,233, respectively. For the year ended June 30, 2008, the University recorded a cumulative effect of the adoption of this accounting principle of \$1,251,584, an amount equal to the June 30, 2007, liability for the extended health or life insurance benefit previously recorded in accordance with GASB Statement No. 16. The total of OPEB expense incurred and the amount of OPEB expense that relates to retirees was \$769,044 and \$375,934, respectively, during 2009 and \$912,438 and \$451,571, respectively, during 2008. As of the year ended June 30, 2009, there were 23 retirees receiving these benefits.

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, College Systems, and the Commission (the "Boards"). These obligations administered by the Commission are the direct and total responsibility of the Commission, as successor to the former Boards.

During the year ended June 30, 2005, 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 the 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, 2008, the College had drawn \$9,600,000 of these bonds to pay for capital projects. State Lottery funds will be used to repay the debt, although College revenues are pledged if Lottery funds prove insufficient.

NOTE 10 - UNRESTRICTED NET ASSETS

The College did not have any designated net assets as of June 30, 2009 or 2008.

NOTE 11 - 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, 2003, higher education employees enrolled in the basic 401(a) retirement plan with TIAA-CREF have an option to switch to the Educators Money 401(a) basic retirement plan (Educators Money). New hires have the choice of either plan. As of June 30, 2009, 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 contractual maximum contribution rate is 15%. The College accrued and paid its contribution to the STRS at the rate of 15% of each enrolled employee's total annual salary for years ended June 30, 2009, 2008, and 2007. Required employee contributions were at the rate of 6% of total annual salary for years ended June 30, 2009, 2008, and 2007. 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.

Total contributions to the STRS for the years ended June 30, 2009, 2008 and 2007 were \$345,093, \$316,770 and \$340,233, respectively, which consisted of \$246,495 \$226,265 and \$243,024 from the College in 2009, 2008 and 2007, respectively, and \$98,598, \$90,505 and \$97,209 from the covered employees in 2009, 2008 and 2007, respectively.

NOTE 11 - RETIREMENT PLANS (Continued)

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, 2009, 2008 and 2007 were \$871,634, \$816,734 and \$804,854 respectively, which consisted of equal contributions from the College and covered employees in 2009, 2008 and 2007 of \$435,817, \$408,367 and \$402,427, respectively.

The College's total payroll for the years ended June 30, 2009, 2008, and 2007 were \$9,872,822, \$9,311,903 and \$9,093,674, respectively; total covered employees' salaries in the STRS and TIAA-CREF were \$1,643,646 and \$7,263,617 in 2009, respectively; \$1,508,429 and \$6,806,119 in 2008, respectively; and \$1,607,013 and \$6,437,996 in 2007, respectively.

NOTE 12 - FOUNDATION

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. Although the College does not control the timing or amount of receipts from the Foundation, the majority of resources, or income thereon, that the Foundation holds and invests are restricted to the activities of the College by the donors. Because these restricted resources held by the Foundation can only be used by, or for the benefit of, the College, the Foundation is considered a component unit of the College and is therefore discretely presented with the College's financial statements in accordance with GASB Statement No. 39.

NOTE 12 - FOUNDATION (Continued)

The Foundation's net assets totaled \$2,709,093 and \$2,996,416 at December 31, 2008 and 2007, 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, 2009 and 2008, the Foundation made \$710,379 and \$225,582, respectively, in contributions to the College. As of June 30, 2009 and 2008, the College had accounts receivable of \$90,305 and \$395,805 due from the Foundation. Complete financial statements for the Foundation can be obtained from the Southern West Virginia Community College Foundation.

NOTE 13 - 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. The financial statements of this organization are not included in the College's accompanying financial statements under GASB Statement No. 39 because they are not significant.

NOTE 14 - 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.

NOTE 14 - 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 15 COMPONENT UNIT DISCLOSURES

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization – Southern West Virginia Community College Foundation, Inc. (the “Foundation”) was incorporated in September 1971 as a tax-exempt, not-for-profit corporation under Section 501(c)(3) of the Internal Revenue Code for the purpose of collecting donations from individuals, corporations, and foundations to be distributed as scholarships to persons attending what is now known as Southern West Virginia Community and Technical College (the “College”), and to be used for other purposes benefiting the College. The Foundation is classified as other than a private foundation by the Internal Revenue Service and is exempt from income taxes.

Basis of Accounting and Financial Statement Presentation – The financial statements of the Foundation are prepared on the accrual basis of accounting in accordance with U. S. generally accepted accounting principals (“U.S. GAAP”). The accompanying financial statements of the Foundation present information regarding its net assets and activities in the following three categories:

Unrestricted – Net assets are under the discretionary control of the Board of Directors (the “Board”) and include amounts designated by the Board for specified purposes.

Temporarily Restricted – Net assets are restricted by the donor for a specific purpose (generally scholarships or educational development programs) or use in a future time period. The income on these net assets is either temporarily restricted or unrestricted based on the intentions of the donor.

Permanently Restricted – Net assets are subject to the donor’s restriction that the principal remain invested in perpetuity. The income on these net assets generally is used for scholarships or educational development programs.

When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Use of Estimates – The preparation of financial statements in conformity with U.S. GAAP 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 expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents – Cash and cash equivalents include cash in checking accounts and short-term investments with an original maturity of three months or less.

Investments – Investments are reported at fair value.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Unconditional Promises to Give – Unconditional promises to give are recorded as received. Unconditional promises to give due in the next year are reflected as current promises to give and are recorded at their net realizable value. Unconditional promises to give due in subsequent years are reflected as long-term promises to give and are recorded at the present value of the net realizable value, using the federal prime rate plus two percent as applicable to the years in which the promises are received to discount the amounts. The majority of the promises to give are received from local individual and business contributors as a result of the VISION 2020 campaign.

An allowance for uncollectible promises is provided based on management’s evaluation of potential uncollectible promises receivable at year end.

Contributions – Contributions and grants, including bequests, special gifts, and other donations, are recorded as revenue when received or, if by pledge, when an unconditional pledge is made. All contributions and grants are considered to be available for unrestricted use unless specifically restricted by the donor or grantor. Noncash bequests, gifts, and donations, if any, would be recorded at the fair market value of the asset at the date of donation.

Program Services Expenses – All scholarships and other program services distributions are approved by the Board. Unconditional grants to the College are recognized when approved. Grants approved by the Board that are payable upon performance of specified conditions by the grantee (if any) are recognized in the statement of activities and change in net assets when the specified conditions are satisfied.

Fixed Assets – The Foundation’s fixed assets are carried at cost. Depreciation is computed using the straight-line method with estimated useful lives of three and five years for software and equipment, respectively.

NOTE 2 - INVESTMENTS

The cost and estimated fair values of investments at December 31 are as follows:

	2008		2007	
	Estimated Fair Value	Cost	Estimated Fair Value	Cost
U.S. government obligations	\$ 863,890	\$ 1,097,910	\$ 1,031,002	\$ 998,895
Equity securities	848,002	799,582	309,399	352,142
Total	\$ 1,711,892	\$ 1,897,492	\$ 1,340,401	\$1,351,037

SOUTHERN WEST VIRGINIA COMMUNITY COLLEGE FOUNDATION, INC.
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007

NOTE 3 – PROMISES TO GIVE

Unconditional promises to give at December 31 are as follows:

	<u>2008</u>	<u>2007</u>
Receivable in less than one year	\$ 400,288	\$ 322,221
Receivable in one to five years	<u>401,800</u>	<u>616,250</u>
Total unconditional promises to give	802,088	938,471
Less discounts to net present value	(19,237)	(68,943)
Less allowance for uncollectible promises	<u>-</u>	<u>-</u>
 Net unconditional promises to give	 <u>\$ 782,851</u>	 <u>\$ 869,528</u>

The discount rates used on long-term promises to give was 3.25% and 7.25% percent in 2008 and 2007, respectively.

NOTE 4 – RELATED PARTY TRANSACTIONS

The Foundation scholarships are awarded by the College. The College awarded \$189,943 and \$131,673 in scholarships to students on behalf of the Foundation in 2008 and 2007, respectively. The College also presented the faculty of the College with educational awards totaling \$3,000 and \$3,000 in 2008 and 2007, respectively.

Each of these transactions was recorded as a payable on the Foundation's financial statements. At December 31, 2008 and 2007, the Foundation's total related party payable to the College for scholarships and faculty educational awards was \$79,490 and \$300,500, respectively.

The Foundation also received a non-interest bearing advance from the College to aid in the payment of a contractor that specializes in fundraising. At December 31, 2008 and 2007, the aggregate amount received by the Foundation and owed to the College was \$225,500 and \$225,500, respectively. This balance was paid in full by the Foundation in June 2009.

Contributed services received from the College and from unrelated volunteers have not been recorded, as the value of the services cannot be determined.

NOTE 5 – LONG-TERM LIABILITIES

The College and the Foundation have agreed upon a repayment schedule for the amounts owed to the College for scholarships and educational awards as described in Note 4. The \$79,490 balance due as of December 31, 2008, is to be repaid in annual installments of \$40,000 per year until liquidated. No interest is to be charged on the unpaid balance.

SOUTHERN WEST VIRGINIA COMMUNITY COLLEGE FOUNDATION, INC.
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007

NOTE 6 – NET ASSETS

Temporary and permanent restrictions on net assets at December 31, 2008 and 2007 are for scholarships and educational development.

Net assets were released from restriction for the following purposes during the years ended December 31:

	<u>2008</u>	<u>2007</u>
Scholarships	\$ 189,973	\$ 131,673
Educational development	237,775	144,211
Fundraising	40,000	20,263
Other	<u>105,247</u>	<u>132,583</u>
Total	<u>\$ 572,965</u>	<u>\$ 428,730</u>

NOTE 7 – CAPITAL LEASE OBLIGATION

The Foundation is the lessee of computer software under a capital lease expiring in January 2009. The assets and liabilities under capital leases are recorded at the lower of the present value of the minimum lease payments or the fair value of the asset. The assets are depreciated over the lower of their related lease terms or their estimated productive lives. Depreciation of assets under capital leases is shown as depreciation expense in the fiscal years ended December 31, 2008 and 2007.

Depreciation on assets under capital leases charged to expense in 2008 and 2007 were \$13,867 and \$13,867, respectively.

The following is a summary of property held under capital leases:

	<u>2008</u>	<u>2007</u>
Software	\$ 41,602	\$ 41,602
Less accumulated depreciation	<u>(41,602)</u>	<u>(27,734)</u>
Net	<u>\$ -</u>	<u>\$ 13,868</u>

SOUTHERN WEST VIRGINIA COMMUNITY COLLEGE FOUNDATION, INC.
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007

NOTE 7 – CAPITAL LEASE OBLIGATION (CONTINUED)

Minimum future lease payments under capital leases as of December 31, 2008, are as follows:

<u>Year Ended</u>	<u>Amount</u>
2009	\$ <u>517</u>
Total minimum lease payments	517
Less amount representing interest	<u>-</u>
Present value of net minimum lease payment	<u>\$ 517</u>

Implied interest rate on capitalized lease is 8.25% percent and is imputed based on the Foundation's borrowing rate at the inception of the lease. Interest expense recognized on this implied rate is \$693 and \$2,976, in 2008 and 2007, respectively.

NOTE 8 – FIXED ASSETS

At December 31, 2008 and 2007, fixed assets consist of the following:

	<u>2008</u>	<u>2007</u>
Software	\$ 48,627	\$ 48,627
Equipment	1,723	1,723
Less accumulated depreciation	<u>(45,653)</u>	<u>(29,077)</u>
Fixed assets, net	<u>\$ 4,697</u>	<u>\$ 21,273</u>

NOTE 9 – FAIR VALUE MEASUREMENTS

Effective January 1, 2008, the Foundation adopted the provisions of FAS No. 157, *Fair Value Measurements*, for financial assets and financial liabilities. FAS No. 157 provides enhanced guidance for using fair value to measure assets and liabilities. The standard applies whenever other standards require or permit assets or liabilities to be measured at fair value. The standard does not expand the use of fair value in any new circumstances. The FASB issued Staff Position No. 157-1, *Application of FASB Statement No. 157 to FASB Statement No. 13 and Other Accounting Pronouncements That Address Fair Value Measurements for Purposes of Lease Classification or Measurement under Statement 13*, which removed leasing transactions accounted for under FAS No. 13 and related guidance from the scope of FAS No. 157. The FASB also issued Staff Position No. 157-2, *Partial Deferral of the Effective Date of Statement 157*, which deferred the effective date of FAS No. 157 for all nonfinancial assets and nonfinancial liabilities to fiscal years beginning after November 15, 2007.

FAS No. 157 establishes a hierarchal disclosure framework associated with the level of pricing observability utilized in measuring assets and liabilities at fair value. The three broad levels defined by FAS No. 157 hierarchy are as follows:

Level I: Quoted prices are available in active markets for identical assets or liabilities as of the reported date.

Level II: Pricing inputs other than quoted prices available in active markets, which are either directly or indirectly observable as of the reported date. The nature of these assets and liabilities include items for which quoted prices are available but traded less frequently, and items that are fair valued using other financial instruments, the parameters of which can be directly observed.

Level III: Assets or liabilities that have little or no pricing observability as of the reported date. These items do not have two-way markets and are measured using management’s best estimate of fair value, where the inputs into the determination of fair value require significant management judgment or estimation.

The following table presents assets reported on the financial statements at their fair value as of December 31, 2008, by level within the fair value hierarchy. As required by SFAS No. 157, financial assets are classified in their entirety based on the lowest level of input that is significant to the fair value measurement.

	<u>Level I</u>	<u>Level II</u>	<u>Level III</u>	<u>Total</u>
Assets:				
Investments available-for-sale	\$ 863,890	\$ 848,002	\$ -	\$1,711,892

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
 NOTES TO FINANCIAL STATEMENTS
 YEARS ENDED JUNE 30, 2009 AND 2008

NOTE 16 - NATURAL CLASSIFICATIONS WITH FUNCTIONAL CLASSIFICATIONS

These tables represent operating expenses within both natural and functional classifications for the years ended June 30:
 2009

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

2008

	Salaries and <u>Wages</u>	<u>Benefits</u>	Supplies and Other <u>Services</u>	<u>Utilities</u>	Scholarships and <u>Fellowships</u>	<u>Depreciation</u>	Fees Assessed by the <u>Commission</u>	<u>Total</u>
Instruction	\$ 4,546,615	\$ 1,312,510	\$ 633,636	\$ 3,541	\$ 26,582	\$ -	\$ -	\$ 6,522,884
Public service	863,654	240,882	293,332	2,323	20,621	-	-	1,420,812
Academic support	311,820	158,994	46,342	-	-	-	-	517,156
Student services	916,239	358,758	225,535	-	-	-	-	1,500,532
General institutional support	2,405,507	795,121	687,415	5,189	3,703	-	-	3,896,935
Operations and maintenance of plant	508,483	200,356	49,749	451,314	-	-	-	1,209,902
Student financial aid	-	-	-	-	2,402,831	-	-	2,402,831
Auxiliary enterprises	104,784	46,615	877,610	-	-	-	-	1,029,009
Depreciation	-	-	-	-	-	1,154,835	-	1,154,835
Other	-	-	-	-	-	-	40,620	40,620
Total	<u>\$ 9,657,102</u>	<u>\$ 3,113,236</u>	<u>\$ 2,813,619</u>	<u>\$ 462,367</u>	<u>\$ 2,453,737</u>	<u>\$ 1,154,835</u>	<u>\$ 40,620</u>	<u>\$ 19,695,516</u>



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
Mt. Gay, West Virginia

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, 2009, and have issued our report thereon dated October 26, 2009, which states reliance on other auditors for the discretely presented component unit. Our report was modified to include a reference to other auditors. 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. Other auditors audited the financial statements of The Southern West Virginia Community College Foundation, Inc., as described in our report on the College's financial statements. This report does not include results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with accounting principles generally accepted in the United States of America such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

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A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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 certain matters that we have reported to management of the College in a separate letter dated October 26, 2009.

This report is intended solely 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.



Charleston, West Virginia
October 26, 2009

**Southern West Virginia Community and Technical College
Board of Governors Meeting of October 15, 2009
Stonewall Resort and Conference Center – Pecan Room
940 Resort Drive, Roanoke, WV**

Board Members Present: Kevin Fowler, Terry Sammons, Tom Heywood, Wilma Zigmond, George Morrison, Glenn Yost, Shelley Huffman, Jada Hunter

Board Members Absent: George Kostas, Linda Akers, Debbie Dingess, Kimberly Irick

Administrative Staff: President Joanne Jaeger Tomblin, Merle Dempsey, Sam Litteral, Cathy Smith-Cox, Allyn Sue Barker, Ronald Hamilton, Patricia Clay, Pamela Alderman, Cindy McCoy, Darrell Taylor, Ron Lemon, Cindy Crigger, Rita Roberson, David Lord, Bill Cook, Randy Skeens, Emma Baisden

1. Call to Order:

Board of Governors Chair, Kevin Fowler, called the meeting of the Southern West Virginia Community and Technical College Board of Governors to order. He declared a quorum was present and convened the meeting at 6:15 p.m.

2. President's Report:

1. President Tomblin introduced newly hired Bill Cook, Boone/Lincoln Campus Director, to the Board. Mr. Cook is a native of Danville and has served as Director of the Danville Community Center for the past 10 years.
2. The President's staff has scheduled High School visits for this semester. Schools selected were based on enrollment data of recent high school graduates. The team is scheduled to visit Big Creek, Jaeger, Tolsia, and Lincoln County High Schools.
3. President Tomblin reviewed a memo that she received from Chancellor Skidmore regarding required training and development opportunities for members of institutional governing boards under the Council's jurisdiction. Training hours must be tracked for individual Board members. Annually, by July 31st, the Board Chair is responsible for certifying the training and development of each member during the preceding fiscal year and report this information to the Chancellor's Office.
4. The Education Alliance and Southern co-hosted a forum on September 28, 2009 at the Williamson Campus. Participants viewed the new documentary, "Two Million Minutes" and participated in discussion following the presentation facilitated by Dr. Pat Kusimo, Education Alliance President and CEO. President Tomblin plans to show the documentary to all college employees during Governance Day scheduled for December 8.
5. On September 16, 2009, a meeting was held between Southern's Project Leadership Team and the Project Architectural Team at the Williamson Campus to kick-off the programming process for the new technology facility. The initial meeting was held to provide orientation to the programming process and develop a schedule to move efficiently through this process.
6. Southern hosted its annual Community Appreciation Day at the Williamson Campus on September 14, 2009 in conjunction with the 37th annual King Coal Festival. Visitors were able to view the "John Henry: Steel Drivin' Man" exhibit in the College's library, and listen to a variety of gospel music organized by local musician Rush Runyon.

7. Ms. Pamela Alderman, Dean for Career and Technical Programs, has been designated as Southern's coordinator for H1N1. She has been working with the campus directors and vice president for communications in developing materials for distribution on our campuses and at flu clinics. This group is working closely with area health departments to monitor flu conditions and make decisions concerning our institution and the community. Southern has had a couple of confirmed cases of H1N1 and we anticipate there will be more.
8. Southern received 100% compliance on its annual Veteran's Review conducted by Skip Gebhart, Coordinator, Veterans Education and Training Program at the WV Higher Education Policy Commission. President Tomblin commended Teri Wells and Prudence Barker for a job well done.
9. The first Tech Prep Day for high school students was held on September 18, 2009 at the Logan Campus. This is an opportunity to talk to high school students about Southern and the value of a college education. While on campus, students were provided campus tours and program presentations.
10. The College has had a significant increase in dual credit enrollment this fall.
11. Dr. Carol Gilbert, Associate Director for Evaluation Processes and Mentoring, for the National League for Nursing Accreditation Commission, Incorporated, conducted an on-site visit on September 16, 2009.
12. President Tomblin invited the Board to attend the Cosmetology/Salon Management Open House scheduled for Tuesday, October 20, 1:00 - 6:00pm, on the second floor of the Logan Campus.
13. Live@edu – Student email accounts have been outsourced to Microsoft. This service is free of charge and provides storage space and empowers students to create their own collaboration workspace. Alumni email enables students to maintain their network of peers after graduation.
14. President Tomblin has started a series of roundtable discussions with classified staff at all locations.

3. Financial Report

Chief Financial Officer, Sam Litteral, provided the financial report dated September 30, 2009 to Board members. He reviewed restricted, unrestricted, and auxiliary revenues and expenditures. The figures discussed are strictly cash that can be carried forward to build the institution's contingency fund. It is expected the institution will receive stimulus funds to backfill budget cuts. As requested from a previous meeting, Mr. Litteral developed a line that addresses the detail of restricted and unrestricted funds. The Board accepted the financial report as presented. Mr. Litteral informed the group that Southern's financial audit has been completed and it will be presented to the Board at its December meeting.

4. Action Items:

1. Appointment of Committee on Tuition and Fees

Chair Fowler appointed a committee to prepare a proposal for tuition and fee increases for FY 2010-2011. The committee will bring a recommendation forward for the Board's review and consideration at its February 16, 2010 meeting.

Members appointed include Kevin Fowler, Terry Sammons, Tom Heywood, Kimberly Irick, Joanne Tomblin, Merle Dempsey, Sam Litteral, Cathy Smith-Cox, Darrell Taylor and Prudence Barker. Mr. Heywood will serve as committee chair. Upon a motion by Shelley Huffman and seconded by Wilma Zigmond, the Board unanimously approved the Committee appointments.

2. Approval of August 18, 2009, Minutes

MOTION: Tom Heywood moved to accept the meeting minutes as presented.

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

3. Final Approval of Proposed Policies

1. SCP-3214, College Board Advanced Placement Credit

MOTION: Shelley Huffman moved the adoption of the following resolution:

RESOLVED, That the Southern West Virginia Community and Technical College Board of Governors grant final approval of SCP-3214, College Board Advanced Placement Credit, following a 30-day public comment period.

ACTION: Terry Sammons seconded the motion. The motion carried unanimously.

2. SCP-4634, Student Activities

MOTION: Jada Hunter moved the adoption of the following resolution:

RESOLVED, That the Southern West Virginia Community and Technical College Board of Governors approve rescission of SCP-4634, Student Activities, following a 30-day public comment period, with the recommendation for rescission of the existing policy and conversion to unit procedures.

ACTION: Tom Heywood seconded the motion. The motion carried unanimously.

3. SCP-7680, Reports for External Use

MOTION: Shelley Huffman moved the adoption of the following resolution:

RESOLVED, That the Southern West Virginia Community and Technical College Board of Governors grant final approval of the aforementioned policy following a 30-day public comment period with the recommendation for rescission of the existing policy and conversion to unit procedures.

ACTION: Terry Sammons seconded the motion. The motion carried unanimously.

4. SCP-7688, Reports for Internal Use

MOTION: Tom Heywood moved the adoption of the following resolution:

RESOLVED, That the Southern West Virginia Community and Technical

College Board of Governors grant final approval of the aforementioned policy following a 30-day public comment period with the recommendation for rescission of the existing policy and conversion to unit procedures.

ACTION: Jada Hunter seconded the motion. The motion carried unanimously.

4. Approval of Policies for 30-day Comment

1. SCP-2234, Flex Work Schedule

MOTION: Jada Hunter moved the adoption of 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 to Southern's constituencies and the Chancellor for Community and Technical College Education for a 30-day comment period.

ACTION: Wilma Zigmond seconded the motion. The motion carried unanimously.

2. SCP-4410, Institutional Policy Regarding ACT Requirements

MOTION: Shelley Huffman moved the adoption of the following resolution:

RESOLVED, that the Southern West Virginia Community and Technical College Board of Governors grant approval for the distribution of SCP-4110 to Southern's constituencies and the Chancellor for Community and Technical College Education for a 30-day comment period with the recommendation for rescission of the existing policy and conversion to unit procedures.

ACTION: Jada Hunter seconded the motion. The motion carried unanimously.

3. SCP-4672, Student Class Attendance

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

RESOLVED, that the Southern West Virginia Community and Technical College Board of Governors grant approval for the distribution of SCP-4672, Student Class Attendance, to Southern's constituencies and the Chancellor for Community and Technical College Education for a 30-day comment period.

ACTION: Jada Hunter seconded the motion. The motion carried unanimously.

4. SCP-4748, Southern West Virginia Community and Technical College Student Government Constitution

MOTION: Tom Heywood moved the adoption of the following resolution:

RESOLVED, that the Southern West Virginia Community and Technical College Board of Governors grant approval for the distribution of SCP-4748 to Southern's constituencies and the Chancellor for Community and Technical College Education for a 30-day comment period with the recommendation for

rescission of the existing policy and conversion to a working document within the Student Government Association.

ACTION: Wilma Zigmond seconded the motion. The motion carried unanimously.

5. SCP-4786, Transcript Evaluation

MOTION: Jada Hunter moved the adoption of the following resolution:

RESOLVED, that the Southern West Virginia Community and Technical College Board of Governors grant approval for the distribution of the revised policy, SCP-4786, Transcript Evaluation, to Southern's constituencies and the Chancellor for Community and Technical College Education for a 30-day comment period.

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

6. SCP-4825, Transfer of Student Credit Hours from another Institution

MOTION: Shelley Huffman moved the adoption of the following resolution:

RESOLVED, that the Southern West Virginia Community and Technical College Board of Governors grant approval for the distribution of SCP-4825 to Southern's constituencies and the Chancellor for Community and Technical College Education for a 30-day comment period with the recommendation for rescission of the existing policy and conversion to unit procedures.

ACTION: Jada Hunter seconded the motion. The motion carried unanimously.

5. Informational Items:

1. 2+2 Agreement Opportunities

A list of Southern's 2+2 Agreement Opportunities was provided for the Board's information.

6. Adjournment:

There being no further business, Chair Fowler declared the meeting adjourned at 7:25 p.m. upon a motion by Wilma Zigmond and seconded by Tom Heywood. The next Board meeting is scheduled for December 8, 2009.

Kevin N. Fowler, Chair

Emma L. Baisden
Assistant to the Board of Governors

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
MEETING OF DECEMBER 8, 2009**

ITEM: Southern West Virginia Community and Technical College *Vision 2020 Priorities 2010-2015*

RECOMMENDED RESOLUTION: *RESOLVED*, That the Southern West Virginia Community and Technical College Board of Governors grant final approval of the *Vision 2020 Priorities 2010-2015*.

STAFF MEMBER: Joanne Jaeger Tomblin

BACKGROUND:

In 2003, internal and external constituencies of Southern West Virginia Community and Technical College developed a multitude of long-range plans to ensure the success of the College and its financial future. State funds would be limited, and the ability for the College to initiate new programs, meet equipment needs, provide increased financial assistance to students and maintain state-of-the-art facilities would be difficult. It was imperative that the College seek outside resources to meet the needs of employers and future employees. After careful thought and assessment, the long-range plans became the "Vision 2020 Major Gifts Campaign." The intent of the campaign, spearheaded by the Southern West Virginia Community College Foundation in cooperation with Southern West Virginia Community and Technical College, was to raise 20 million dollars by the year 2020.

The first phase of the campaign was launched on September 6, 2006 with a goal of seven million dollars. In 18 months, the campaign raised more than seven million dollars, assisting with the development of new technical programs, the new Academy for Mine Training and Energy Technologies, and completion of the new Allied Health and Technology facility on the Logan Campus. The dollars invested by Southern's Foundation increased student assistance by 95% in 2007 and an additional 44% in 2008.

With the downturn of the economy in 2009, the President requested that internal and external constituencies review and update the original "Vision 2020 Major Gifts Campaign," to align priorities with the changing needs of the College and the economy. A revised plan was completed, "*Vision 2020 Priorities 2010-2015*". A new 2020 goal of \$13,367 was established, with a phase II goal of seven million dollars to be raised by 2015. The draft plan was provided to the Board during its October 2009 Retreat.

**Southern West Virginia Community and Technical College
Vision 2020 Priorities**

Vision 2020 Priorities 2010 - 2015								
							*SPECIFY	
1	Technology to Support Future Needs	Projected Cost	State Appropriations	Federal Grant Funds	State Grant Funds	Other Grant Funds	*Other Resources	Major Gifts Funds
●	Robust Infrastructure - Network	\$ 500,000		\$200,000				\$300,000
	Annual Maintenance	\$ 125,000			\$125,000			
	Total:	\$ 625,000						
●	Instructional and Emerging Technology							
	Interactive Video Classrooms	\$ 1,250,000			\$250,000			\$1,000,000
	Hi Tech Classrooms	\$ 1,000,000		\$1,000,000	(Title III?)			
	Virtual Library	\$ 1,000,000				\$1,000,000	(Benedum Foundation)	
	Virtual Classrooms (Podcast/Web)	\$ 75,000		\$75,000	(Title III)			
	State-of-the-art Labs	\$ 2,500,000		\$200,000			\$500,000	\$1,800,000
	Theater – Logan	\$ 1,250,000		\$1,250,000	(National Humanities Council)			
	Total:	\$ 7,075,000						
●	Administrative Technology							
	Paperless Processes	\$ 101,000			\$101,000			
	Hardware/Software - All Employees	\$ 250,000						\$250,000
	Total:	\$ 351,000						
	Total Technology:	\$ 8,051,000	\$0	\$2,725,000	\$476,000	\$1,000,000	\$500,000	\$3,350,000
2	Academic and Entrepreneurial Programs - Multi-delivery Modes	Projected Cost	State Appropriations	Federal Grant Funds	State Grant Funds	Other Grant Funds	*Other Resources	Major Gifts Funds
●	Programs							
	Mine Management	\$420,000			\$420,000			
	Oil and Gas Management	\$220,000			\$220,000			
	Forensic Science	\$0						
	Entrepreneurial Studies	\$22,500			\$22,500			
	Addiction Counseling	\$0						
	Advanced Technical Intelligence	\$220,000			\$220,000			
	Leadership Studies	\$0						
	Mine Technology	\$220,000			\$220,000			
	Expand Opportunities for 4-year and Masters Degree	\$0			\$0			
	Expand Skill Sets and Certificates	\$0						
	Service Learning	\$50,000		\$25,000		\$25,000		
	Programs Total:	\$ 1,152,500	\$0	\$ 25,000	\$ 1,102,500	\$ 25,000	\$0	\$0

**Southern West Virginia Community and Technical College
Vision 2020 Priorities**

2	Academic and Entrepreneurial Programs - Multi-delivery Modes (Continued)	Projected Cost	State Appropriations	Federal Grant Funds	State Grant Funds	Other Grant Funds	*Other Resources	Major Gifts Funds
•	Leadership Institutes							
	Cotiga Fellows (ALA)	\$ 65,000						\$65,000
	Rural Leaders	\$ 10,000			\$10,000	(Flex-E Grant)		
	Executive Leadership for Business & Industry	\$ 50,000				(Private Revenue)	\$25,000	\$25,000
	Non-profit	\$ 5,000			\$5,000		(+ in-kind match)	
	President's Future Leaders Academy	\$ 5,000					\$2,500	\$2,500
	Youth	\$ 5,000			\$5,000		(+ from public sector)	
	Leadership Institutes Total:	\$ 140,000	\$0	\$0	\$20,000	\$0	\$ 27,500	\$ 92,500
	Total A & E Programs:	\$ 1,292,500	\$0	\$25,000	\$ 1,122,500	\$ 25,000	\$27,500	\$92,500
3	Williamson Technology Center	Projected Cost	State Appropriations	Federal Grant Funds	State Grant Funds	Other Grant Funds	*Other Resources	Major Gifts Funds
•	Construction	\$2,000,000					\$2,000,000	(Bond Funds)
•	Acquisition of Williamson National Guard Armory	\$200,000					\$200,000	(Bond Funds)
•	Programs							
	Commercial Vehicle Maintenance	\$750,000			\$750,000			
	Wellness Studies	\$25,000				\$25,000		
	Communication Technology							
	Web and Graphic Design	\$220,000			\$220,000			
	TV/Media Production	\$220,000			\$220,000			
	Pod Casting	\$0			\$0			
	Social Networking	\$0			\$0			
	Mobile Welding and Cutting Technology	\$220,000			\$220,000			
	Heavy Equipment Operation	\$220,000			\$220,000			
	Industrial Maintenance	\$220,000			\$220,000			
	Mechatronics	\$220,000			\$220,000			
	Robotic Automation Technology	\$220,000			\$220,000			
	HVAC	\$220,000			\$220,000			
	Simulation Game Development	\$50,000			\$50,000			
	Occupational Therapy Assistant	\$220,000			\$220,000			
	Paralegal	\$100,000			\$100,000			
	Geospatial Technology	\$100,000			\$100,000			
	Nanoscience Technology	\$1,000,000			\$1,000,000			
	Facility and Energy Management	\$100,000			\$100,000			
•	Testing/Tutoring Centers							
	Pre-professional Testing Center	\$25,000			\$25,000			
	Student Testing/Tutoring Center	\$300,000		\$150,000		\$150,000		
	Total Technology Center:	\$ 6,630,000	\$0	\$150,000	\$4,105,000	\$175,000	\$2,200,000	\$0

**Southern West Virginia Community and Technical College
Vision 2020 Priorities**

4	Student Financial Assistance	Projected Cost	State Appropriations	Federal Grant Funds	State Grant Funds	Other Grant Funds	*Other Resources	Major Gifts Funds
	• Currently 48% of student financial need is being met.							
	Increase from 48% to 75% (\$60,000/yr.)	\$1,700,000						\$1,700,000
	• Number of students receiving financial assistance will increase from 69% to 80%							
	\$200,000 annual in scholarships							
	• Endowment	\$5,700,000						\$5,700,000
	Total Student Financial Assistance:	\$ 7,400,000	\$0	\$0	\$0	\$0	\$0	\$7,400,000
5	Building, Infrastructure and Equipment Renewal	Projected Cost	State Appropriations	Federal Grant Funds	State Grant Funds	Other Grant Funds	*Other Resources	Major Gifts Funds
	• Stimulus-funded Projects	\$ 4,500,000					\$ 4,500,000	(Stimulus Funds)
	• Bond-funded Projects	\$ 12,000,000					\$ 12,000,000	(Bond Funds)
	• Increase Unrestricted Fund Balance	\$ 1,500,000					\$ 1,500,000	(Tuition & Fees)
	Total B-I-E Renewal:	\$ 18,000,000	\$0	\$0	\$0	\$0	\$ 18,000,000	\$0
6	Energy Academy – International Model	Projected Cost	State Appropriations	Federal Grant Funds	State Grant Funds	Other Grant Funds	*Other Resources	Major Gifts Funds
	• Task Force 1 Facility	\$ 1,200,000		\$1,200,000				
	• International Mine Rescue Center	\$ 3,000,000		\$3,000,000				
	• Fire Training Center	\$ 1,100,000		\$1,100,000				
	• Expand Heavy Equipment Operation Training	\$ 2,400,000					(Contributions from industry)	\$2,400,000
	Virtual and Simulation	Part of \$2.4M						
	• Homeland Security Training Center	\$ 1,200,000		\$750,000	\$450,000			
	Incident Command	\$ 5,000			\$5,000			
	Emergency Preparedness	\$ 5,000			\$5,000			
	Fire Medic Field Training	\$ 30,000			\$30,000			
	Survival Training	\$0						
	Search and Rescue	\$0						
	Communication Technology Application	\$ 200,000			\$200,000			
	• Driver Training Center	\$ 650,000					\$650,000	(County Commission)
	Law Enforcement Training	\$ 200,000			\$200,000			
	Emergency Vehicle Operator	\$ 140,000			\$140,000			
	Off-road Driver	\$125,000						\$125,000
	ATV	\$0						
	Motorcycle	\$60,000		\$60,000				

**Southern West Virginia Community and Technical College
Vision 2020 Priorities**

6	Energy Academy – International Model (continued)	Projected Cost	State Appropriations	Federal Grant Funds	State Grant Funds	Other Grant Funds	*Other Resources	Major Gifts Funds
•	Programs							
	Emergency Preparedness							
	Fire Science Technology	\$45,000			\$45,000			
	Homeland Security							
	Flight Nurse Post Certification	\$15,000			\$15,000			
	Total Energy Academy:	\$ 10,375,000	\$0	\$ 6,110,000	\$ 1,090,000	\$0	\$ 650,000	\$ 2,525,000
	Vision 2020 Priorities Grand Total:	\$ 51,748,500	\$0	\$ 9,010,000	\$ 6,793,500	\$ 1,200,000	\$ 21,377,500	\$ 13,367,500

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
MEETING OF DECEMBER 8, 2009**

ITEM: SCP-2234, Work Schedules

RECOMMENDED RESOLUTION: *RESOLVED*, that the Southern West Virginia Community and Technical College Board of Governors grant final approval for SCP 2234, Work Schedules, following the 30-day public comment period.

STAFF MEMBER: Patricia Clay

BACKGROUND:

This policy was originally created in June, 1987 and was converted to the MAP system format in September 2000 without change. It was revised by the Human Resources Administrator with advice and input from the HR staff, the Executive Council and the President prior to the comment period. On October 15, 2009, the policy was approved for distribution for a 30-day public comment period which expired on November 18, 2009. One comment was received and addressed:

COMMENT: Section 7. Responsibilities and Procedures, "needs renumbered".

RESPONSE: "This policy is undergoing major revisions and in doing so, errors were made in numbering various sections. These errors will be corrected prior to presenting the policy to the Board of Governors for final approval".

With final revision and deletion of the strikeout and insert indicators, the numbering of the policy has been corrected. Having received no other comments, it is the recommendation of staff that the policy receive final approval by the Board of Governors.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
SCP-2234**

SUBJECT: Work Schedules

REFERENCE: West Virginia Code Chapter 18B-7-9 on “Employment Innovations”; Title 135 Procedural Rule of the Council for Community and Technical College Education, Series 39 on “Classified Employees.”

ORIGINATION: June 1, 1987

EFFECTIVE: June 1, 1987

REVIEWED: December 8, 2009

SECTION 1. PURPOSE

- 1.1 The college recognizes the importance of a philosophy of flexibility within the workplace that can assist in meeting the needs of both the individual and the institution. The purpose of this policy is to establish standards for determining alternative work schedules which accommodate both the business needs of the college and, as feasible, personal needs of employees.

SECTION 2. SCOPE AND APPLICABILITY

- 2.1 All classified and nonclassified employees.

SECTION 3. DEFINITIONS

- 3.1 **Workweek:** Workweek is defined in SCP-2575, Overtime and Compensatory Time, policy as “A regularly recurring period of one hundred sixty-eight (168) hours in the form of seven (7) consecutive twenty-four(24) hour periods. It begins on Sunday at 12:01 a.m. and ends on the following Saturday at 12:00 midnight. The president or president’s designee may establish a workweek different from this provided that record keeping requirements are met as set forth in relevant law. A work schedule of thirty-seven and one-half (37.5) hours will be established within a workweek.”
- 3.2 **Regular Five Day Workweek:** The historically standard workweek of the institution consisting of a 37.5 hour workweek containing five work days of 7.5 hours each day.
- 3.3 **Flex Schedule:** A workweek schedule composed of 37.5 hours with a designated core work period each day requiring staffing, but with departmental employees staggering start and quit times. Along with staggered start and quit times, a flex schedule typically requires the employee take shorter lunch periods; the combination of which results in earlier quit times each day and/or shorter work days on Monday or Friday each week.
- 3.4 **Compressed Work Week Schedule:** A workweek schedule where employees work more than 7.5 hours per day and less than five days per week. A compressed work week still requires the employee to work the total hours consistent with his/her full time equivalency (FTE).
- 3.5 **Telecommuting:** An agreed-upon work arrangement in which employees work at remote locations, usually

at home, using computers and other telecommunications equipment to carry out their responsibilities. Telecommuting is a limited option available only by approval of the President.

- 3.6 Job Sharing: A job in which two or more people share a job in which they are equally accountable. Job sharing will affect compensation of persons sharing the job.

SECTION 4. POLICY

- 4.1 It shall be the policy of the Board of Governors to maintain reasonable continuity in working schedules and conditions for employees and to consider feasible and innovative ways to most efficiently utilize classified employees, such as flexibility in employee scheduling, job-sharing and four-day or other compressed work weeks.
- 4.2 Temporary, non-emergency changes in individual employee work schedules are discouraged. Temporary changes in individual work schedules should be done only in emergency situations or when operational needs demand a temporary modification in working schedules. Temporary changes in work schedules must be communicated directly to the affected employees. Where possible, the employee shall be provided a fifteen (15) calendar day notice of such changes.
- 4.3 Permanent changes in individual employee work schedules due to operational needs must be communicated directly to the affected employees. The supervisor shall provide the employee with a fifteen (15) calendar day notice of such changes and send a copy of the notice to Human Resources.

SECTION 5. BACKGROUND OR EXCLUSIONS

- 5.1 Faculty work schedules are not covered by this policy.

SECTION 6. GENERAL PROVISIONS

- 6.1 The Board of Governors recognizes the many benefits of alternative work schedules to the institution and the employee. However, all relevant institutional policy, state and federal law, payroll, human resources, information technology, and risk management considerations must be addressed when developing or revising a recommended alternative work schedule for the institution, a department, or an employee. Overtime and compensatory time rules apply to alternative schedules.
- 6.2 The President shall establish an institutional work week schedule with operating hours necessary to provide the level and quality of service to support the institution's mission and goals.
- 6.3 Any alternative work schedule established shall not sacrifice service or quality and should not increase costs.
- 6.4 The President reserves the right to end or modify alternative work schedule arrangements at any time for any reason and will provide employees at least a fifteen (15) calendar day notice of such schedule modification.
- 6.5 All offices must be staffed by at least one regular employee between 8:00 a.m. and 4:30 p.m.
- 6.6 All schedules must provide a 37.5 hour work week.

SECTION 7. RESPONSIBILITIES AND PROCEDURES

- 7.1 Switchboards and telephone service will be open from 8:00 a.m. to 4:30 p.m. at all locations.

- 7.2 Unit and department supervisors will assure employee alternative work schedules include total work hours per week consistent with employee full time equivalency (FTE).
- 7.3 Unit and department supervisors will assure time reports reflect the exact number of hours worked or taken as leave each day.
- 7.4 Individual changes to the established institutional work week schedule must be made in writing and be approved by the supervisor, unit head and executive vice president. The final approved schedule shall be sent to Human Resources.
- 7.5 When a holiday falls on an employee's regular scheduled day off, the unit or department supervisor will assure the employee is given another day off during that work week if possible. If not possible, the day off must be scheduled before the end of the pay period.

SECTION 8. CANCELLATION

- 8.1 None

SECTION 9. REVIEW STATEMENT

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

SECTION 10. SIGNATURES

Board of Governors Chair Date

President Date

- Attachments:** None
- Distribution:** Board of Governors (12 members)
www.southernwv.edu
- Revision Notes:** September 2000 - Reformatted to SCP format.

September 2009 - The policy was extensively rewritten to reflect requirements of WV Code, WV Council for Community and Technical College Education policy, and the various work arrangements in place at Southern. The name of the policy was changed from "Flex Work Schedule" to "Work Schedules."

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
MEETING OF DECEMBER 8, 2009**

ITEM: SCP-4110, Institutional Policy Regarding ACT Requirements

RECOMMENDED RESOLUTION: *RESOLVED*, That the Southern West Virginia Community and Technical College Board of Governors approve rescission of SCP-4110, Institutional Policy Regarding ACT Requirements, following the 30-day public comment period, and its reconstruction as a procedure in the Enrollment Services Unit Procedures Manual.

STAFF MEMBER: Prudence Barker

BACKGROUND:

This policy was scheduled for review this year by the Enrollment Services Unit. Since the September 1, 2000 revision of this policy, the West Virginia Community and Technical College Education Procedural Rule, Title 135, Series 23, *Standards and Procedures for Undergraduate Admissions at Community and Technical Colleges*, effective February 11, 2005, eliminated the requirement of ACT scores for admission into community and technical colleges. The ACT scores are used only for determining placement of entering freshman in the first credit courses in English and mathematics.

The Enrollment Services Unit reviewed the policy in July 2009 and presented it to the Executive Council for discussion on September 1, 2009. After this review, the Enrollment Services Unit proposed that the policy be rescinded and reconstructed as a course assessment procedure in the Unit's Procedures Manual.

At its October 15, 2009, meeting, the Southern West Virginia Community and Technical College Board of Governors approved advancement of the proposed cancellation of SCP-4110, Institutional Policy Regarding ACT Requirements, for a 30-day comment period that expired November 18, 2009. No comments were received at the end of the comment period; therefore, the staff recommends the policy for rescission and reconstruction as a unit procedure.



SUBJECT: Institutional Policy Regarding Act Requirements

REFERENCE: Higher Education Policy Commission Procedure No. 5.

1. PURPOSE

For admissions and placement purposes, degree-seeking students are required to submit scores from an approved standardized admissions examination. The preferred examination is the American College Testing (ACT) Assessment Program.

2. SCOPE AND APPLICABILITY

All students seeking admission to Southern.

3. DEFINITIONS

Degree-seeking: For purposes of this policy, degree-seeking refers to any student, full or part time who is enrolled in or plans to apply for any of Southern's associate (A.S., A.A., or A. A. S.) degrees or certificates.

4. POLICY

- A. The requirements for ACT scores shall be waived for all students who have graduated from high school or received a GED diploma more than five years prior to seeking admission to Southern West Virginia Community and Technical College.
- B. Students who submit SAT-1 scores for admission purposes will not be required to sit for the ACT. Southern will convert SAT-1 scores to ACT equivalents by using a conversion table.

5. BACKGROUND OR EXCLUSIONS

6. GENERAL PROVISIONS

7. RESPONSIBILITIES AND PROCEDURES

- A. It shall be the responsibility of the degree-seeking student to make arrangement for either taking the ACT Assessment or having the scores sent to the Student Records Office.



- B. Students shall have one semester to complete the ACT test and have scores on file in the Student Records Office; they shall not be permitted to register for any following semesters until this requirement has been met.
- C. To provide a mechanism to assure those students that are ineligible to re-enroll an opportunity to take the ACT Assessment, the Student Services Department shall schedule a residual ACT test prior to the beginning of the Fall and Spring registration sessions. A fee similar to that charged for the National Test will be assessed.

8. CANCELLATION

9. SIGNATURE

President

Date

Attachments

Distribution

Revision Date

September 1, 2000

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
MEETING OF DECEMBER 8, 2009**

ITEM: SCP-4672, *Student Class Attendance*

RECOMMENDED RESOLUTION: *RESOLVED*, That the Southern West Virginia Community and Technical College Board of Governors grant final approval for the cancellation of SCP-4672, *Student Class Attendance*.

STAFF MEMBER: Cathy L. Smith-Cox

BACKGROUND:

Academic Affairs has been charged with the review of several academic policies for the 2009-2010 academic year. The policy was reviewed by the Academic Affairs Management Council and the Executive Council and it was recommended that the policy be rescinded, made a procedure and placed in the Academic Affairs Procedures manual.

Southern's Board of Governors approved the issue of SCP-4672, *Student Class Attendance* for a 30-day public comment at its October 15, 2009 meeting. The comment period expired on November 16, 2009 and no comments were received. Therefore, it is recommended that the Board of Governors grant final approval for the cancellation of the policy listed above.



SUBJECT: Student Class Attendance

REFERENCE:

1. PURPOSE

To set institutional standard regarding how classroom absences are to be considered by instructors.

2. SCOPE AND APPLICABILITY

All students.

3. DEFINITIONS

Institutional absences include those which result from participation in an activity sponsored by the College such as a field trip or similar class activity.

4. POLICY

The class attendance policy is determined by each instructor and plainly stated to each student in the course syllabus.

5. BACKGROUND OR EXCLUSIONS

6. GENERAL PROVISIONS

Regular class attendance is necessary for successful academic work.

7. RESPONSIBILITIES AND PROCEDURES

- A. Absences such as those due to illness, death in the family, or similar reasons, must be reported to the instructor. The instructor shall provide an opportunity for the student to make up work missed.
- B. Institution absences are to be approved by the Vice President for Academic Affairs and honored by each instructor. Students absent for such reasons should not be penalized but are expected to make up their work.
- C. It is the responsibility of the student to provide a proper explanation to the instructor for class absences and to make up missed work.



8. CANCELLATION

9. SIGNATURE

President

Date

Attachments

Distribution

Revision Date

September 1, 2000

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
MEETING OF DECEMBER 8, 2009**

ITEM: SCP-4748, Student Government Constitution

RECOMMENDED RESOLUTION: *RESOLVED*, That the Southern West Virginia Community and Technical College Board of Governors approve rescission of SCP-4748, Student Government Constitution, following the 30-day public comment period, and its reconstruction as a working document within the Student Government Association.

STAFF MEMBER: Darrell Taylor

BACKGROUND:

Executive Vice President, Merle Dempsey, charged the Student Development and Special Services Unit with review of SCP-4748, Student Government Association, and asked they consider its appropriateness as a policy. The policy was reviewed by the Student Development and Special Services Unit and the Student Government Association Presidents in August 2009, and discussed during the Executive Council meeting on September 1, 2009. As a result of these reviews, the Student Development and Special Services Unit staff proposes the policy be rescinded and reconstructed as a working document within the Student Government Association.

At its October 15, 2009 meeting, the Southern West Virginia Community and Technical College Board of Governors approved advancement of the proposed cancellation of SCP-4748, Student Government Association, for a 30-day public comment period that expired November 18, 2009. One comment was received at the end of the comment period that concurred with this proposal. Therefore, the staff recommends the policy for rescission and reconstruction as a working document within the Student Government Association.



**SUBJECT: Southern West Virginia Community And Technical College
Student Government Constitution**

REFERENCE:

Preamble

We, the students of Southern West Virginia Community and Technical College, in order to promote the development of ideas, character, and knowledge, to provide for the academic and general welfare of all individuals embodied by this institution, and to promote the integrity of this institution and its representatives with respect to the student, faculty, and staff, and with the further realization that an effective and responsible Student Government Association and its participation in the governance of this institution can best accomplish these aims, do hereby adopt this constitution.

Name

The name of this organization shall be the Student Government Association (SGA) of Southern West Virginia Community and Technical College.

1. PURPOSE

- A. To furnish an elected body of students to represent the opinions and wishes of the student body.
- B. To help coordinate and maintain a well balanced academic, social, civic, cultural, and intramural program for the student body.
 - 1. By making responsible recommendations concerning proposed student activities in compliance with the goals and policies of the Board of Directors of the State College System, Southern West Virginia Community and Technical College, College President, Vice President for Student Services, and the SGA advisor.
 - 2. By making responsible recommendations concerning the implementation of all SGA-approved student activities.
 - 3. By making responsible recommendations in matters of difference between student organizations and the faculty and/or administration concerning student activities.
- C. All recommendations must be in compliance with institutional and Board of Directors of the State College System policies.



D. School Colors

1. The official colors of Southern shall be magenta and teal.

2. **SCOPE AND APPLICABILITY**

3. **DEFINITIONS**

4. **POLICY**

5. **BACKGROUND OR EXCLUSIONS**

6. **GENERAL PROVISIONS**

7. **RESPONSIBILITIES AND PROCEDURES**

A. Officers

1. Elected Officers: President, Vice-President, Secretary, and Treasurer.
2. Appointed Officers: Sergeant-at-Arms, Chaplain, and Parliamentarian.

Other officers may be appointed by each individual campus SGA president as deemed necessary, with the approval of the SGA advisor, campus dean, and SGA members.

3. Representatives: Sophomore and Freshman.

The number of representatives elected shall be a total of one representative per 100 students enrolled on campus, divided equally between sophomore and freshmen.

4. Qualifications

- a. President - Must be a full-time student of sophomore standing when the term of



office begins and have a 2.5 cumulative GPA or better. The student must have completed at least 30 and no more than 90 hours at the end of the semester in which they are elected.

- b. Vice-President - Same as president.
- c. Secretary and Treasurer - Must be a full-time student of sophomore or freshman standing with a 2.0 or better cumulative GPA. Entering freshmen with no prior college credits must have a 2.0 or better high school cumulative GPA or passing GED score.
- d. Representatives - May be a full-time or part-time student with at least six semester hours with a cumulative GPA of 2.0 or better. Entering freshmen with no prior college credits must have a 2.0 or better high school cumulative GPA or passing GED score.
- e. All of the above SGA members must maintain a 2.0 cumulative GPA throughout their term of office in order to maintain their position.

There are two additional offices to be filled during SGA elections. Those two being the student representative to the college board of advisors and the college representative to the Advisory Council of Students. Their qualifications are the same qualifications necessary for the position of SGA president.

5. Duties

- a. The president shall be the official representative of the student body in affairs pertaining to their respective campus, shall appoint all committees and their respective chairmen, shall confer with the SGA advisor on a regular basis, and shall regularly preside at all meetings and perform such other duties as pertain to the position.
- b. The vice-president shall assume all responsibilities and powers of the office of president and become the president should a vacancy occur, shall assist in preparing the agenda of all matters to come before the SGA at regular meetings, and shall serve as public relations person for the campus SGA.
- c. The secretary shall record and read the minutes of all meetings, shall record members present and absent at each meeting, and perform other duties as assigned by the president. The secretary shall provide an official copy of the minutes of each meeting to the SGA advisor, College President, VP for Student



Services, SGA president, and campus library. The secretary shall assist in the timely completion and proper retention of all official SGA records. Should a vacancy occur in the offices of president and vice-president at the same time, the secretary shall preside over meetings until the SGA elects one of its sophomore representatives to fulfill the unexpired term of office.

matters

- d. The treasurer shall keep all records and accounts pertaining to the financial matters of the SGA by keeping a ledger and updating it weekly during the semester, shall assist in the timely completion of all official paperwork on file, and shall give a financial report at each meeting.
- e. The parliamentarian shall observe and protect the normal use of parliamentary procedure, and shall instruct any person who has been called out of order three times in one meeting to leave the meeting.
- f. It shall be the privilege of the chaplain to open and close each SGA meeting and other activities with a prayer.
- g. The sergeant-at-arms shall maintain order and decorum at all SGA meetings and shall assist with security matters at SGA events.
- h. The freshmen and sophomore representatives are required to attend all regularly scheduled meetings of the SGA and shall assist with the planning and implementation of all SGA activities.
- i. The committee chairman shall see that committee functions are carried out and shall make a report at each SGA meeting.

B. Election of Officers

- 1. Each candidate must submit an official petition before he/she will be eligible to run for office. The petition shall include the name of the student, office for which he/she is a candidate, and the signatures of the prescribed number of Southern West Virginia Community and Technical College students enrolled at the time of the petitioning.
- 2. A total of 50 signatures of currently enrolled students is required for petitions endorsing candidates for elected officers at campuses with an enrollment of 400 or more. Otherwise, at least 25 signatures are required.
- 3. The candidates for student representatives are required to submit petitions bearing 30



signatures for campuses with an enrollment of 400 or more. Otherwise, at least 15 signatures are required.

4. No campaign literature will be distributed or posted without the prior consent and approval of the campus office responsible for building and grounds as well as the SGA advisor when the petition for office is turned in to the SGA advisor on or before the stated deadline. Any campaign activities which would reflect unfavorably upon Southern, the student body, or the administration thereof shall result in the candidate's petition being declared void and his/her being declared ineligible for that SGA office by the V.P. for Student Services or his/her designee for a period of one year. The SGA shall have the power to challenge, but not make the final decision, on whether or not a platform and the person's eligibility is void or not.
5. The V.P. for Student Services or SGA advisor shall inform the candidates of official duties and the official election procedures before they file petitions of election.
6. The term of office for all SGA members is from 1 May to 30 April of the following year, as defined by state statute and/or institutional policy.

C. Vacancies

1. Representatives: When a vacancy occurs through resignation, impeachment, expulsion, or ineligibility, the SGA president shall appoint an alternate to fill the unexpired term of vacancy. All alternates shall be approved by the SGA in a majority vote.
2. Officers
 - a. President: Should a vacancy occur in this office, the vice-president shall forfeit his/her powers to assume the office of president.
 - b. Vice-President: Should a vacancy occur in this office, the SGA shall elect one of its sophomore members to fulfill the unexpired term of office.
 - c. Secretary: Should a vacancy occur in this office, the SGA shall elect one of its members to for fulfill the unexpired term of office.
 - d. Treasurer: Should a vacancy occur in this office, the SGA shall elect one of its members to fulfill the unexpired term of office.
 - e. Appointed Officers: Should a vacancy occur in one of these positions, the SGA president shall appoint an SGA member to fulfill the unexpired term of office.



- f. President and Vice-President simultaneously: The secretary shall preside over SGA meetings until a president is elected. The secretary shall appoint an SGA member to take minutes until said election occurs. The SGA shall elect one of its sophomore representatives to fulfill the unexpired term of office.

D. Meetings

1. There shall be a minimum of one regular meeting of the SGA per month during the Fall and Spring semesters.
2. These meetings shall be open to the student body, faculty, staff, and administration, with the president of the SGA recognizing said persons.
3. The SGA shall hear requests made by any student organization, student, or group of students, employee, or member of the administration and make appropriate recommendations. For the sake of the agenda preparation and other purposes, all requests to be heard must be presented to an SGA member or the advisor at least 24 hours prior to the announced meeting.
4. At the beginning of each semester, each SGA member must submit his/her schedule to the SGA secretary and advisor. Meetings shall be arranged based on these schedules and the recommendations of the SGA members. When a scheduled meeting time is decided, it shall be posted for notification of the student body for at least two school days.
5. Special meetings may be called by the SGA president, or upon request of the SGA advisor or a majority of SGA members. The SGA advisor shall have at least two days' notice of special meetings.
6. A majority of the SGA membership shall constitute a quorum to conduct official business during a properly called SGA meeting.
7. Each member of the SGA shall have one vote except the presiding officer, who may vote only to break a tie. Appointed officers do not have a vote during official SGA meetings.
8. Any member missing two consecutive meetings or a total of three meetings in one semester without a valid excuse as determined by the SGA in consultation with the SGA advisor or campus dean will be subject to impeachment proceedings.

E. Parliamentary Authority



1. Parliamentary authority shall be based on Robert's Rules of Order. This book should be present at all SGA meetings.
2. Any member of the SGA may be impeached by two-thirds vote of the total student government membership. Such vote will be taken by secret ballot after consideration of a written charge. Impeachment proceedings may be instituted by one-third membership of the SGA. A final vote on the charge may not be called until at least one week after proceedings are instituted.
3. Impeachment proceedings shall consist of notification of charges in writing to the member considered for impeachment. The member being considered for impeachment then has a maximum of one week to prepare a statement or tender a resignation. (Any resignations are final, and those who resign may not be reinstated on the SGA that year.) After this designated time period, a final vote for impeachment may be called.

F. Committees

1. Special committees may be appointed by the SGA president or SGA advisor, advisor, or campus dean as needed and shall serve at the will of the aforementioned persons.
2. The committee shall consist of representatives from the freshman and sophomore classes.

G. Advisor

1. The Student Services Advisor to the SGA shall be appointed by the V.P. of Student Services or College President. This appointment is made in writing.
2. The SGA advisor must be notified of all SGA meetings at least two class days in advance.
3. The Student Services advisor shall represent the administration and faculty of the college. The advisor will interpret administrative policies.
4. All activities of the student body are subject to the approval of the VP of Student Services and the SGA.

H. Major Functions

1. All activities shall be under the supervision of the SGA advisor.
 - a. Dates shall be determined by the SGA and the campus offices responsible for



buildings and grounds.

- b All recommendations and plans for activities must be submitted to the SGA advisor no less than 20 days prior to the event for approval, unless other arrangements are made.

2. Scheduling Events.

- a. No social event may be scheduled on the weekend prior to, or during the week of, mid-term and final exams.
- b. All social functions shall end no later than 1:00 a.m. with the exception of one event per semester which may end no later than 2:00 a.m. This event must be designated in writing at least 30 days in advance of the proposed event to the campus office in charge of buildings and grounds by the SGA president.
- c. The SGA and the college administration does not permit drugs or alcoholic beverages at any events sponsored by the SGA. Other policies are also enforced by the SGA during these activities. This includes, but is not limited to, the Tobacco Usage policy and the Parking policy.

I. Amendments

A proposed amendment to this constitution must be submitted in writing by a student with a petition containing at least 50 student signatures supporting the proposed amendment. If approved by two-thirds vote of a campus SGA, the amendment will be referred by the SGA advisor to the V.P. for Student Services, college council, and the College President. Such a proposed amendment must be approved by two-thirds vote of each campus SGA. It shall then be posted not less than 10 days before being voted on by the entire student body. This constitution shall then be amended if approved by two-thirds vote of the voting students.

J. Adoption

This constitution shall be in effect immediately upon approval by the SGA, college council, college president, and ratification by two-thirds vote of the voting students.



8. CANCELLATION

9. SIGNATURE

President

Date

Attachments

Distribution

Revision Date

September 1, 2000

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
MEETING OF OCTOBER 15, 2009**

ITEM: 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 approval for the distribution of SCP-4825 to Southern's constituencies and the Chancellor for Community and Technical College Education for a 30-day public comment period with the recommendation for rescission of the existing policy and conversion to unit procedures.

STAFF MEMBERS: Prudence Barker

BACKGROUND:

This policy is not currently scheduled for review this year by the Enrollment Services Unit. However, during the review of SCP-4786, Transcript Evaluation, the Enrollment Services Unit also reviewed SCP-4825, Transfer of Student Credit Hours from Another Institution, and concluded that both policies contained duplicate information. Related information from SCP-4825 was incorporated into SCP-4786.

The Enrollment Services Unit reviewed the policy in August 2009 and presented it to the Executive Council for discussion on September 1, 2009. Following this review, the Enrollment Services Unit proposed the policy to be rescinded and reconstructed as a procedure in the Unit's Procedures Manual. Therefore, the staff recommends the advancement of SCP-4825 for a 30-day public comment period.



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**

President **Date**

Attachments: None



Distribution: Board of Governors Members (12)
Office of the President
Office of the Executive Vice President
Office of the Vice President for Academic Affairs
Office of the Vice President for Economic, Workforce, and Community Development
Office of the Vice President for Finance
Office of the Vice President for Student Services
Office of the Chief Technology Officer
Office of the Human Resources Administrator
Office of the Academic Division Chairpersons (6)
Faculty Senate Chair
Classified Staff Council Chair
Libraries (Harless and Williamson Campus)
Office of the Campus Directors (Boone/Lincoln and Wyoming/McDowell)
<http://www.southern.wvnet.edu>

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 DECEMBER 8, 2009**

ITEMS: SCP-2005, Catastrophic Leave
SCP-2005.A, *Catastrophic Leave Request Form*
SCP-2005.B, Catastrophic Leave Donation Form
SCP-2406, *Illness of Faculty Member, Responsibilities for Meeting Affected Classes, and Requests for Leave Due to Illness*
SCP-2406.A, *Faculty Absence Request/Report*
SCP-2484, *Medical Leave of Absence*
SCP-2482.A, *Request for Medical Leave*
SCP-2484.B, *Treating Licensed Physician Statement / Medical Leave Verification*
SC-2482.C, Return to Work Authorization/Medical Release Form

RECOMMENDED RESOLUTION: *RESOLVED*, that the Southern West Virginia Community and Technical College Board of Governors grant approval for distribution of SCP-2005, *Catastrophic Leave* and associated forms, SCP-2406, *Illness of Faculty Member, Responsibilities for Meeting Affected Classes, and Requests for Leave Due to Illness* and associated form, and SCP-2484, *Medical Leave of Absence* and associated forms, to Southern's constituencies and the Chancellor for Community and Technical College Education for a 30-day public comment period with the recommendation for rescission and conversion to unit procedures.

STAFF MEMBER: Patricia Clay

BACKGROUND:

The policies attached hereto regarding medical leave, catastrophic leave, and illness or absences of faculty members contain forms and procedures for application for two types of leave. The Human Resources staff, the Executive Council, and the President have reviewed these policies. Additionally, the Academic Affairs Management Council reviewed the policy regarding faculty absences. The reviewers determined that these policies are procedural in nature and recommend them for rescission and conversion to unit procedures. Therefore, it is recommended these policies and associated forms be advanced for a 30-day public comment period.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
SCP-2005**

SUBJECT: Catastrophic Leave

REFERENCE: West Virginia Code, §18B-9-10
West Virginia Council for Community and Technical College Education (Community and Technical College System Council), and West Virginia Higher Education Policy Commission (HEPC), Title 135, Procedural Rule, Series 38, *Employee Leave*

ORIGINATION: February 15, 2005

EFFECTIVE: April 19, 2005

REVIEWED: February 2008

SECTION 1. PURPOSE

1.1 Southern West Virginia Community and Technical College complies with the State Catastrophic Leave Act outlined in WV Code §18B-9-10. This act allows for the establishment of a procedure for direct transfer of sick or annual leave to an employee who has requested and been approved to receive leave donations due to a catastrophic illness or injury. The purpose of this policy is to provide catastrophic leave to eligible employees of Southern West Virginia Community and Technical College.

SECTION 2. SCOPE AND APPLICABILITY

2.1 This policy shall apply to all full time classified, non-classified employees, and faculty who are eligible to accrue sick and annual leave.

SECTION 3. DEFINITIONS

3.1 Catastrophic Illness or Injury - An illness or injury that is expected to incapacitate the employee and create a financial hardship because the employee has exhausted all sick and annual leave and other paid time off. Catastrophic illness or injury also includes an incapacitated immediate family member if this results in the employee being required to take time off from work to care for the family member and the employee has exhausted all leave and other paid time off.

3.2 Immediate Family Member - An employee's father, mother, son, daughter, brother, sister, husband, wife, mother-in-law, father-in-law, son-in-law, daughter-in-law, grandmother, grandfather, granddaughter, grandson, stepmother, stepfather, step children, or others considered to be members of the household and living under the same roof.

3.3 Leave Donor - A Southern West Virginia Community and Technical College employee who is actively employed at Southern and who is donating his or her own accumulated sick or annual leave days to another Southern employee.

SECTION 4. POLICY

- 4.1 It shall be the policy of the Board of Governors to allow eligible employees of Southern West Virginia Community and Technical College who are facing qualifying medical situations and have exhausted their leave accruals to maintain their income for a limited period of time by requesting and, upon approval, receiving catastrophic leave donations from co-workers.

SECTION 5. BACKGROUND OR EXCLUSIONS

- 5.1 Faculty employees with less than a 12-month appointment are not eligible to receive catastrophic leave.

SECTION 6. GENERAL PROVISIONS

- 6.1 The catastrophic leave direct transfer program provides for sick and annual leave to be donated on an individual basis at the request of the employee upon appropriate medical verification that the individual is unable to work due to the catastrophic illness or injury as determined by the president or her/his designee.
- 6.2 An employee receiving the transfer of leave shall have any time which is donated credited to such employee's leave record in one-day increments and reflected as a day-for-day addition to the leave balance of the receiving employee. The leave record of the donating employee shall have the donated leave reflected as a day-for-day reduction of the leave balance.
- 6.3 The president or her/his designee may approve catastrophic leave for periods of less than twelve (12) months in duration pending re-evaluation of the medical condition by the treating licensed physician. However, use of any donated leave may not exceed a maximum of twelve (12) continuous calendar months for any one catastrophic illness or injury.
- 6.4 A recipient's approved catastrophic leave shall run concurrently with other leaves of absence as appropriate including, but not limited to, any leave taken under the provisions of the Family Medical Leave Act (FMLA) or the Americans with Disabilities Act (ADA). No provision in this policy shall supersede the requirements of the FMLA or the ADA.
- 6.5 The total amount of leave received by transfer may not exceed an amount sufficient to ensure the continuance of regular compensation and shall not be used to extend insurance coverage pursuant to Section 13, Article 16, Chapter 5 of the West Virginia Code, which relates to insurance coverage for state employees.
- 6.6 The employee receiving donations of leave shall use any leave personally accrued on a monthly basis prior to receiving additional donated leave.
- 6.7 Catastrophic leave payments to an employee will be terminated upon approval of other wage replacement or annuity benefits, whether the premiums were paid by the employee or the employer (i.e., long or short term disability payment, Social Security Disability payments, etc.). Thus, an employee may not receive catastrophic leave payments in addition to other benefits which provide monetary payments to the employee.
- 6.8 Employees are not required to donate leave to another employee. Any leave donated, but not used, shall be returned to the donor employee.
- 6.9 Direct transfer of leave may be inter-institutional. The president or her/his designee shall notify in writing other institutional presidents requesting that the institution consider the transfer of leave by either the direct transfer method or from the institution's leave bank. Upon approval of the receiving president, transfer leave will be made through the Human Resources Department.

SECTION 7. RESPONSIBILITIES AND PROCEDURES

- 7.1 Primary Responsibility - The Office of Human Resources shall have primary responsibility for the implementation and oversight of the provisions of this policy. Employees and supervisors are responsible as follows:
- 7.1.1 Employees: Employees considering donating leave days should understand that she/he is relinquishing rights to use such leave for personal reasons or at retirement – i.e., for extension of insurance coverages, or service “credits”. The employee receiving donated leave should make every effort to return to work at the earliest date possible. Employees are responsible to report any changes affecting her/his leave status during the approved period of catastrophic leave.
 - 7.1.2 Supervisors: Supervisors are responsible for compliance with all sections of this policy. Supervisors who have an employee in her/his department facing a qualifying medical situation are to inform the Benefits Services Office of Human Resources as soon as it is suspected that the employee’s situation may cause him/her to exhaust accrued leave.
- 7.2 Procedures for Requesting Catastrophic Leave - An employee who is facing a qualifying medical situation and is close to exhausting her/his accrued leave balances must contact the Benefit Services Office of Human Resources.
- 7.2.1 Application for Catastrophic Leave - Employees requesting catastrophic leave must make application for a Medical Leave of Absence by completing the “*Request for Medical Leave of Absence*” form (SCP-2484.A) and having the treating physician complete the “*Treating Licensed Physician Statement / Medical Leave Verification*” form (SCP-2484.B). In addition the employee must complete the “*Catastrophic Leave Employee Request Form*” (SCP-2005.A). The employee must submit the three documents to the Benefit Services Office of Human Resources. Upon verification and approval of the application, Human Resources will announce to all employees that donations of catastrophic leave are being accepted for the qualifying employee. A copy of the “*Catastrophic Leave Employee Donation Form*” (SCP-2005.B) will accompany the announcement. No medical or confidential information regarding the qualifying employee will be included in the announcement.
 - 7.2.2 Donation of Leave - Employees who desire to donate leave to an approved individual may do so by completing the “*Catastrophic Leave Employee Donation Form*” (SCP-2005.B) and submitting the form to the Human Resources Department.

SECTION 8. CANCELLATION

- 8.1 No preceding policy is canceled by this new policy. This policy shall be reviewed on a three-year cycle by the President or the President’s designee. Upon such review, the President or President’s designee may recommend to the Board that the policy be amended.

SECTION 9. REVIEW STATEMENT

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

SECTION 10. SIGNATURES

Board of Governors Chair **Date**

President **Date**

Attachments: SCP 2005.A, Catastrophic Leave Request Form
 SCP 2005.B, Catastrophic Leave Donation Form

Distribution: Board of Governors (12 members)
 Office of the President
 Office of the Executive Vice President
 Office of the Vice President for Academic Affairs
 Office of the Chief Financial Officer
 Office of the Vice President for Economic, Workforce and Community Development
 Office of the Vice President for Student Services
 Office of the Chief Technology Officer
 Office of the Human Resources Administrator
 Office of the Academic Division Dean (2 members)
 Faculty Senate Chair
 Classified Staff Council Chair
 Libraries (Harless and Williamson Campus)
 Office of the Director of Campus Operations (Boone, Logan, Williamson, Wyoming)
 www.southernwv.edu

Revision Notes: January/February 2008 — Revisions reflect no substantial changes in procedure or documentation requirements. Policy was reformatted.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
SCP-2005.A

CATASTROPHIC LEAVE REQUEST FORM

I. To Be Completed by Employee:

Pursuant to Article 9, Chapter 18-b of the West Virginia Code, Catastrophic Leave of Absence is requested for the purpose of caring for _____.
[Self or name/relationship of incapacitated family member]

Signature

Date

NOTE: THIS REQUEST MUST BE ACCOMPANIED BY A "REQUEST FOR MEDICAL LEAVE" (SCP-2484.A) AND A "TREATING LICENSED PHYSICIAN STATEMENT MEDICAL LEAVE VERIFICATION" (SCP-2484.B).

II. To Be Completed by Human Resources Department:

I have reviewed all leave records of the above named employee and verify the exhaustion of all personal accrued and unused sick/annual leave and/or all other paid time off as of

Date

Time

Signature

Date

III. Verification by President or Designee:

Catastrophic Leave of Absence for this employee is:

APPROVED

DENIED

Signature

Date

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
SCP-2005.B**

CATASTROPHIC LEAVE DONATION FORM

I. DONOR INFORMATION

Name: _____

SSN: _____

Job Title: _____

Department, Division, Branch/Office _____
(if employed with another agency within WVHE)

I wish to donate _____ SICK LEAVE DAY(s)

I wish to donate _____ ANNUAL LEAVE DAY(s)

II. RECIPIENT INFORMATION (need only recipient Name unless donation is between agencies).

Name: _____

SSN: _____

Job Title: _____

Department, Division, Branch/Office _____
(if employed with another agency within WVHE)

I certify that this is a voluntary donation of my accrued and unused sick and/or annual leave. Also, I understand that this donation will cause the reduction of my leave balance(s) as designated above.

Donor Signature _____

Date _____

THIS BOX RESERVED FOR HUMAN RESOURCES FILE MAINTENANCE

TOTAL DAYS DONATED THIS FORM _____

C H A R G E D T O D O N O R

MTH	YR	TYPE	AMOUNT
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

FORM DISTRIBUTION:

- Recipient File - original
- Send to Donor - copy



SUBJECT: **Illness of Faculty Member, Responsibilities for Meeting Affected Classes, and Requests for Leave Due to Illness**

REFERENCE: SAA-2000 C#1-9900, 9/8/99 and Faculty Handbook

1. PURPOSE

To clarify faculty responsibility regarding absences.

2. SCOPE AND APPLICABILITY

All faculty, full time and part time.

3. DEFINITIONS

4. POLICY

- A. Each member of the faculty is employed to carry out the classroom teaching responsibilities normally expected which includes meeting each assigned class during its scheduled time frame.
- B. A faculty member who must miss scheduled work time (class, office, committee, or other) is required to complete a faculty absence form.
- C. A full-time faculty member may request a leave of absence because of illness pursuant to SCP 2484.

5. BACKGROUND OR EXCLUSIONS

6. GENERAL PROVISIONS

7. RESPONSIBILITIES AND PROCEDURES

- A. It is recognized that situations may arise when the faculty member cannot meet his/her classes because of the following reasons:
 - 1. Illness or injury,
 - 2. Serious illness of a family member,



3. Death in the immediate family,
 4. Pregnancy and/or birth/adoption of a child.
 5. Temporary disabilities, or
 6. Other unusual circumstances.
- B. Division Chair Responsibilities
1. In the event of the faculty member's absence, it becomes the responsibility of the Division Chair to ensure that:
 - a. Another member of the Division's faculty/staff will meet the classes affected; or
 - b. He/she will meet the classes when a faculty/staff member is unavailable;
 - c. Students are notified in advance by the Division Chair if it becomes necessary to cancel classes.
 - d. Faculty absence forms are completed appropriately, signed, and sent to the Human Resources Department for filing.
- C. Faculty Responsibilities
1. Faculty members who must miss scheduled work time (class, office, committee, or other) are required to complete a faculty absence form.
 2. Faculty members who miss more than ten (10) consecutive work days are required to have a physician's statement completed per SCP 2484.
 3. Faculty members are strongly encouraged to enroll in TIAA disability coverage. Faculty employed after September 1999 are required to enroll.
 4. Faculty who miss work for thirty (30) continuous calendar days will be removed from the payroll. At this time, benefits from disability coverage should begin.
 5. Before returning to work after a period of absence for ten (10) or more days, the faculty member must obtain a "Return to Work Authorization/Medical Release" form from the treating physician.



8. CANCELLATION

9. SIGNATURE

President

Date

Attachments

Faculty Absence Request/Report Form SCP 2406.A

Distribution

All faculty members

Revision Date

September 1, 2000



FACULTY ABSENCE REQUEST/REPORT

Name _____ Campus _____

Date of Absence: _____
If less than full day, also indicate time.

Section A Planned Absence

1. Reason for Absence _____

2. Class(es) will be covered by:
_____ Colleague _____ Guest Lecturer _____
_____ Division Chair/Campus Director _____ Special Class Assignment
_____ Make-up time

3. Duties to be missed:
_____ Office Hours _____ Registration _____ Advising
_____ Scheduled Meeting (s) _____ Commencement _____ Other

Section B Unplanned Absence

1. Reason for Absence _____

2. Was Division Chairperson notified prior to Absence? _____ Yes _____ No

Employee Signature Date

Supervisor Signature Date



SUBJECT: Medical Leave of Absence

REFERENCE: Higher Education Policy Commission Procedural Rule Series 35 and Family Medical Leave Act of 1993 (FMLA)

1. PURPOSE

To identify the procedures and requirements for taking a Medical Leave of Absence in compliance with the Family Medical Leave Act of 1993 (FMLA), Board of Directors, State College System Rules, Series 35; and the Americans with Disabilities Act of 1990 (ADA).

2. SCOPE AND APPLICABILITY

All regular employees.

3. DEFINITIONS

Family Medical Leave Act of 1993 (FMLA) -- Enables qualified employees to take up to 12 weeks (paid or unpaid) leave for family and health-related reasons without loss of their jobs.

Public Employees Insurance Agency Form (PEIA) -- Employee Statement of Necessity for Medical Leave of Absence. This form is required by PEIA in order to continue insurance coverage while on medical leave.

4. POLICY

All regular employees are required to complete appropriate forms for days of absence from work due to medical reasons for themselves or family members.

- A Except in an emergency, medical leave request forms are required to be completed and approved prior to the beginning of the leave period.
- B. The type of forms required depends upon the number of consecutive (full or partial) days of absence for medical reasons. Forms are required regardless of whether the consecutive days of absence are taken as sick leave, annual leave, compensatory time, or unpaid leave. For purposes of determining required forms, holidays that occur during a period of medical leave are counted in the number of consecutive days of absence.
 - 1. Absence of five (5) or fewer consecutive (full or partial) days – Requires a

Leave Request or Faculty Absence Report form.

2. Absence consisting of six (6) to ten (10) consecutive (full or partial) days – Requires a *Return to Work Authorization / Medical Release* form (in addition to the *Leave Request or Faculty Absence Report* form).
 3. Absence of more than ten (10) consecutive (full or partial) days. Requires completion of a *Request for Medical Leave of Absence* and a *Treating Licensed Physician Statement/Medical Leave Verification* form.
- C. The President has the final authority for approval or denial of Medical Leave of Absence.
- D. Medical Leave of Absence is granted for a particular period of time with a specific beginning and end date. These dates are determined based upon medical necessity as determined by the *Treating Licensed Physician Statement/Medical Leave Verification* form.
- E. While on approved Medical Leave of Absence the employee is required to continue payment of his or her respective proportionate share of health/ hospitalization/life/drug insurance coverage premium cost. If the approved Medical Leave of Absence continues after 12 consecutive months the employee may be required to pay the full cost of insurance coverage.
- F. In order to receive continuous coverage of the insurances, the employee is required to submit a *PEIA Statement of Necessity for Medical Leave of Absence* form each month while on approved medical leave of absence.
- G. The extent of this leave will count toward entitlement of the FMLA, as applicable, which provides up to 12 weeks job-protected leave to eligible employees for certain family and medical reasons.
- H. If an extension of leave becomes necessary, a new *Request for Medical Leave of Absence* and a new *Treating Licensed Physician Statement/Medical Leave Verification* form must be submitted prior to the expiration of the current approved leave.
- I. Prior to returning to work, the employee must have his or her physician complete and sign Southern's *Return to Work Authorization Medical Release* form. When possible the employee should return this form to the Human Resources Office before the

expiration of the current approved leave.

D. BACKGROUND OR EXCLUSIONS

Southern understands the importance of health and family issues in today's work force. Because our employees may find it necessary to take leave from their jobs for a temporary period to address certain family responsibilities or their own serious health conditions, Southern hereby establishes its Medical Leave of Absence policy.

E. GENERAL PROVISIONS

In order to make sound and appropriate decisions regarding medical leave of absence employees must obtain beginning date, diagnosis, prognosis, and expected dates of return to work from a licensed treating physician. All employee medical information is kept in strict confidentiality according to the 1974 Privacy Act. All employees who, through the course of performing their job, obtain knowledge of another employee's medical information are required to maintain strictest confidentiality. Medical information is to be forwarded to the Human Resources Office for appropriate record keeping.

F. RESPONSIBILITIES AND PROCEDURES

Supervisor:

- 1 Is responsible for consistent application of this policy and for ensuring the appropriate leave request(s) and/or medical leave of absence forms are completed in a timely manner for employees reporting to them.
2. After six (6) to ten (10) consecutive (full or partial) days of absence for medical reasons, must have the employee complete a *Return to Work Authorization-Medical Release* form. Supervisor must forward the completed form to the Human Resources Office upon receipt from the employee.
3. Must notify Human Resources Office of a medical absence of any employee that is more than ten (10) consecutive (full or partial) days.
4. Must maintain employee confidentiality and must forward all confidential employee medical information to the Human Resources Office.
5. Is responsible for monitoring employees' leave balance to ensure that an employee has not received an illegal wage in violation of payment beyond accrued leave.

Employee:

1. Must complete appropriate leave request and medical leave forms. Must obtain the appropriate forms from the Human Resources Office, as far in advance as possible for scheduled medical procedures requiring more than five (5) consecutive days of absence from work.
2. Must complete and sign *Request for Medical Leave of Absence* form and have his/her treating physician complete the *Treating Licensed Physician Statement/Medical Leave Verification* form. Secure immediate supervisor's signature on the "*Request for Medical Leave of Absence*" and return both forms to the Human Resources Office.
3. Upon approval of Medical Leave of Absence, must complete and return a new *PEIA Statement of Necessity for Medical Leave of Absence* form to the Human Resources Office every 30 days while on approved leave. This is required in order to continue health, hospitalization, and other insurances.
4. Must have the physician complete and sign the "*Return to Work Authorization Medical Release Form*" and deliver to the Human Resources Office prior to returning to work.

Human Resources Office:

1. Upon notification by the supervisor, will forward a *Return to Work Authorization/Medical Release* form to the employee who has six (6) to ten (10) consecutive days of medical absence for completion prior to returning to work. Upon notification of supervisor, will forward to the employee all appropriate forms necessary to request a Medical Leave of Absence for absence taken for medical reasons of more than ten (10) consecutive days.
2. Will review incoming Medical Leave of Absence requests for completion and calculate remainder of leave balances (if applicable) and present leave request to the President for consideration.
3. After decision of the President, communicate approval/denial of Medical Leave of Absence to employee and supervisor.

3. CANCELLATION

None

4. SIGNATURE

President

Date

Attachments

WH Publication 1420: *Your Rights under the FMLA of 1993.*

PEIA Statement of Necessity for Medical Leave of Absence

Forms:

SCP-2484.A Medical Leave of Absence Request,

SCP-2484.B Treating License Physician Statement Medical Leave Verification,

SCP-2484.C Return to Work Authorization-Medical Release.

Distribution

All employees

Revision Date



REQUEST FOR MEDICAL LEAVE OF ABSENCE

Name: _____ SSN: _____

Title: _____ Dept: _____

I hereby request a medical leave of absence as follows:

Beginning Date: _____ Ending Date: _____

(Per Treating Licensed Physician Statement/Medical Leave Verification Form)

Purpose of Leave:

- Birth of child and to care for new-born child
Placement of child for adoption or foster care, and to care for adopted child or child in foster care
The care of spouse, child or parent with a serious health condition
Employee's serious health condition which makes employee unable to perform the functions of employee's job

I understand that while on an approved Medical Leave of Absence, I am required to continue to pay my respective proportionate share of health/life/hospitalization/drug insurance coverage premium cost. I further understand that if the approved leave continues after 12 consecutive months, I may be required to pay the full cost of coverage (employee and employer's share).

I further understand that in order to continue insurance coverage, I am required to submit to my employer each month a PEIA Statement of Necessity for Medical Leave of Absence certifying I am unable to return to work/duty. The due date for this statement is every 30 days from the beginning date of medical leave of absence. Failure to supply this form will result in the termination of insurance coverage and possible termination of employment. (This form will be provided to you by the Human Resources Department).

I further understand that prior to my return to work, I am required to submit to my employer a Return to Work Authorization /Medical Release Form from the treating licensed physician. (This form will be provided to you by the Human Resources Department).

I further understand that the extent of this leave will count toward entitlement of the Family and Medical Leave Act of 1993 (FMLA), as applicable, which provides up to 12 weeks job-protected leave to eligible employees for certain family and medical reasons. See the attached publication by the U.S. Department of Labor entitled "Your Rights Under the Family and Medical Leave Act of 1993."

I further understand that any extension of this leave must be requested in writing by completing a new Request for Medical Leave of Absence Form and obtain a new Treating Licensed Physician Statement/Medical Leave Verification Form, and be submitted for the President's approval prior to the expiration of this approved leave.

I understand that approval of this Request for Medical Leave does not guarantee payment of wages, leave or other compensation and that all policies, rules, and laws in regard to leave payment apply.

IMPORTANT

This request form MUST be accompanied by a completed Treating Licensed Physician Statement/Medical Leave Verification Form (attached).

Employee's Signature _____ Date _____

I recommend approval of this leave ___Yes ___No

Supervisor's Signature _____ Date _____

I recommend approval of this leave ___Yes ___No

Unit Administrator's Signature _____ Date _____

I recommend approval of this leave ___Yes ___No

Human Resources Administrator's Signature _____ Date _____

Approved Denied

Executive Vice President's Signature _____ Date _____

RESERVED FOR HUMAN RESOURCES DEPARTMENT USE ONLY

DO NOT WRITE IN THIS BOX

I. Date leave commenced _____ Expected end date _____
(Per Treating Licensed Physician Statement/Medical Leave Verification Form)

II. Non-Faculty Employees Only:

1. Verification of Leave Balances as of _____ (Date)

Annual Leave _____ days

Sick Leave _____ days

2. Exhaustion of all sick/annual leave as of _____
(Date & Time)

3. Date Catastrophic Leave Request Form Sent _____
(30 days prior to expiration of leave)

4. Applied for Catastrophic Leave? YES NO N/A

III. Date notification letter sent: _____

IV. Verification of receipt of monthly physician's statement:

<u>Month</u> <i>(List below)</i>	<u>Date Rec'd in HR</u>	<u>Month</u> <i>(List Below)</i>	<u>Date Rec'd in HR</u>
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_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

V. Verification of receipt of monthly insurance premiums:

<u>Month</u> <i>(List below)</i>	<u>Date Rec'd in HR</u>	<u>Month</u> <i>(List Below)</i>	<u>Date Rec'd in HR</u>
-------------------------------------	-------------------------	-------------------------------------	-------------------------

_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

VI. Date of Actual Return to Work/Duty: _____

OR

Date extension of leave requested: _____



TREATING LICENSED PHYSICIAN STATEMENT
MEDICAL LEAVE VERIFICATION

1 To Be Completed By The Employee:

Employee Name: Title:

Upon presentation of the original or a photocopy of this signed authorization, I authorize any physician, medical professional, hospital, or other medical care institution, insurance support organization, pharmacy, governmental agency, insurance company group policyholder, employer or benefit plan administrator to provide the above-named employer, or its agent, information concerning evaluation, advice, care, treatment, or supplies provided to me, including information relating to mental illness, use of drugs or use of alcohol. I understand that such information will be used by Southern or its authorized representative for the purpose of evaluating my claim for benefits and that I or any authorized representative will receive a copy of this authorization upon request. I understand that the duration of the authorization is for six (6) months from the date shown below.

Employee Signature

Date

To Be Completed By The Employee If Requesting Family Leave

When family leave is needed to care for a seriously ill family member, the employee shall state the care he or she will provide and an estimate of the time period during which this care will be provided, including a schedule of care if leave is to be taken intermittently or on a reduced leave schedule. The employee shall also state to what extent, if any, the employee will be engaged in other employment during the period of FMLA leave, and the schedule of any such employment. (Attach additional pages if necessary)

2 To Be Completed By The Physician:

The following information is sought in connection with the above-named employee's request for leave under Southern WV Community and Technical College's Medical Leave of Absence Policy and/or the Family and Medical Leave Act of 1993.

- 1. Patient's name:
2. If other than employee, what is the relationship of the patient to the employee?
3. If the patient is over age 18 and is the son or daughter of the employee, does the patient have a physical or mental disability that limits the patient's ability to perform any of the activities of daily life?
4. Diagnosis:
5. Is the condition a chronic condition or disability that is incurable?

6. Date the patient became incapacitated from work, school, or daily activities: _____
7. **Anticipated date the patient will be able to return to work:** _____
OR
Actual date the patient was able to return to work: _____
8. If the condition has not resulted in incapacity for more than three calendar days, would the condition result in incapacity for more than three calendar days if left untreated?
 Yes No
9. Did this condition result in in-patient hospitalization (i.e., an overnight stay)? Yes No
10. Regime of treatment prescribed. *(Indicate number of visits, general nature and duration of treatment, including referral to other provider of health services. Include schedule of visits or treatment if it was or is medically necessary for the patient to be off work on an intermittent basis or to work less than the patient's normal work schedule of hours per day or days per week).*
- A. By physician or practitioner: _____

- B. By another provider of health services, if referred by physician or practitioner: _____

INSTRUCTIONS:

If the certification relates to care for the employee, answer questions 11, 12, and 13.

If the certification relates to care for the employee's seriously ill family member, skip questions 12 and 13 and proceed to items 14 through 17.

11. If the condition is one which makes it medically necessary for the employee to be off work on an intermittent basis or to work less than the employee's normal work schedule, and there is no specific prescribed regime of treatment, state the aspects of the condition that make intermittent or reduced schedule leave "medically necessary." Indicate the reduction of hours per day or per week that is medically necessary, if applicable, and whether a particular schedule (e.g., off Tuesday) is medically necessary. If leave was or is intermittent, indicate the medical necessity for intermittent leave.

12. Is the employee unable to perform work of any kind because of a serious health condition?
 Yes No Don't Know
13. Is the employee unable to perform the essential functions of the employee's position because of the serious health condition? *(To determine the essential functions of the employee's position, review a statement from the employer of the essential functions of the employee's position or, if none is provided, after discussing the job with the employee).*
 Yes No Don't Know

- A. What essential function(s) cannot be performed because of the serious health condition? _____

- B. Are there any accommodations that would enable the employee to perform these functions without posing a significant risk of injury to the employee or others? _____

INSTRUCTIONS:

For certification relating to care for the employee's seriously ill family member, complete questions 14 through 17 as they apply to the family member.

14. Does or will the patient require assistance for basic medical, hygiene, nutritional needs, safety or transportation?
 Yes No Don't Know
15. Is the employee's presence necessary or would it be beneficial for the care of the patient? *(This may include psychological comfort).*
 Yes No Don't Know

If unknown, what additional information would you need? _____

16. Estimate the period of time care is needed or the employee's presence would be beneficial: _____

17. Is it medically necessary for the employee to take leave on an intermittent or reduced schedule?
 Yes No Don't Know

Signature of Treating Licensed Physician

Printed Name

Address

Telephone Number



RETURN TO WORK AUTHORIZATION
MEDICAL RELEASE FORM

PHYSICIAN - COMPLETE IN ENTIRETY:

Patient's Name: _____

Social Security Number: _____

I hereby certify that the above-named employee has been under my professional care for:

_____ (Diagnosis)

Illness commenced: _____ (Date)

Employee is able to return to work on: _____ (Date)

Describe the functional limitations/restrictions, if any, caused by this condition:

(Functional limitations listed may require an analysis of employee's Position Information Questionnaire (PIQ) for ADA accommodation)

Duration of limitations/restrictions, if any: Permanent Temporary

If temporary, indicate time period: _____

Signature of Physician

Printed Name

Address of Physician

Telephone Number of Physician

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
MEETING OF December 8, 2009**

ITEM: SCP-2006, *Employee Leave*

RECOMMENDED RESOLUTION: *RESOLVED*, that the Southern West Virginia Community and Technical College Board of Governors grant approval for distribution of the new institutional policy, SCP-2006, *Employee Leave*, to Southern's constituencies and the Chancellor for Community and Technical College Education for a 30-day public comment period.

STAFF MEMBER: Patricia Clay

BACKGROUND:

SCP-2006, *Employee Leave*, is a new institutional policy based upon the West Virginia Council for Community and Technical College Education's policy on employee leave. This policy addresses the types of leave that employees can take, eligibility requirements for each, and whether the leave is paid or unpaid.

The Executive Council, Human Resources staff, and the President have reviewed SCP-2006 prior to submission to this Board. Based upon the deliberations and recommendations of the aforementioned bodies, this policy is recommended for advancement of a 30-day public comment period.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
SCP-2006**

SUBJECT: Employee Leave

REFERENCE: West Virginia Code §18B-1-6, §18B-2A-4, West Virginia Council for Community and Technical College Education Title 135, Procedural Rule Series 38, “*Employee Leave*,” WV Code §18B-9-10 (Catastrophic Leave), West Virginia Code §15-5-15a (Disaster Service Volunteer Leave), and West Virginia Code §21-5D (The Parental Leave Act)

ORIGINATION: November 16, 2009

EFFECTIVE:

REVIEWED:

SECTION 1. PURPOSE

1.1 The purpose of this policy is to establish an institutional rule in regard to all types of employee leave.

SECTION 2. SCOPE AND APPLICABILITY

2.1 This policy is applicable to all employees of Southern West Virginia Community and Technical College (the College). Particular types of leave programs may be applicable to specific categories of employees, and not others.

2.1.1 All full time employees (classified, non-classified, and faculty) are eligible for medical leave of absence without pay, parental leave, family medical leave, personal leave of absence without pay, military leave, special emergency leave with pay, disaster service volunteer leave, and witness and jury leave.

2.1.2 Faculty employees are eligible for leave as outlined in Section 6.5 entitled “Faculty Absences.” Faculty employees with less than twelve month appointments are not eligible for sick or annual leave accumulation.

2.1.3 Faculty members with twelve-month administrative appointments will accumulate annual and sick leave using rules applicable to non-classified employees. Rules in Section 6.5 of this policy do not apply to faculty with twelve-month administrative appointments.

2.2 Classified and non-classified employees are eligible for annual and sick leave accrual based on the following:

2.2.1 Classified and non-classified employees working on a regular and continuing basis for no less than 1950 hours within the fiscal year are eligible for leave as specified in this policy.

2.2.2 Classified and non-classified employees working between 1,040 hours and less than 1,950 on a regular and continuing basis during the fiscal year will accumulate leave on a prorated basis.

SECTION 3. DEFINITIONS

3.1 *Family Medical Leave Act (FMLA)* – A federal law that enables qualified employees to take up to 12 weeks leave for family and health-related reasons without loss of their jobs. Amendments to the FMLA allow

additional leave for employees affected by military service requirements. Information about FMLA can be found at <http://www.dol.gov/compliance/laws/comp-fmla.htm>.

- 3.2 *West Virginia Parental Leave Act* – The West Virginia Parental Leave Act provides that a qualified employee is entitled to up to a total of 12 weeks (480 hours) of unpaid family leave (following the exhaustion of all his or her annual and personal leave) because of the birth or adoption of a child, or to care for a son, daughter, spouse, parent or dependent who has a serious health condition. The West Virginia Parental Leave Act can be found at: <http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=21&art=5D#05D>.
- 3.3 *Catastrophic Leave* - Catastrophic leave is a program mandated in WV Code whereby employees may donate accrued leave for the benefit of an eligible employee who has exhausted all sick and annual leave to remain on the payroll. Information about catastrophic leave for higher education employees can be found at: <http://www.legis.state.wv.us/WVCODE/ChapterEntire.cfm?chap=18b&art=9§ion=10#09>.
- 3.4 *Uniformed Services Employment and Reemployment Rights Act (USERRA)* - USERRA is a federal law enacted in October 1994 and significantly updated in 1996 and 1998, provides job protection and rights of reinstatement to employees who participate in the national Guard and Reserve. Information about USERRA can be found at <http://www.dol.gov/elaws/vets/userra/userra.asp>.
- 3.5 *Immediate Family* - Immediate family is defined as: father, mother, son, daughter, brother, sister, husband, wife, mother-in-law, father-in-law, son-in-law, daughter-in-law, grandmother, grandfather, granddaughter, grandson, stepmother, stepfather, step children, or others considered to be members of the household and living under the same roof.
- 3.6 *Terminal Leave Period* - The time following the last day actively at work due to resignation, retirement, or other termination reason and the final pay date.
- 3.7 *Rolling Forward Calculation Method* - A method of calculating the twelve (12) month period for leave purposes. The rolling forward year is a twelve (12) month period measured forward from the date an employee's first FMLA or other type of leave begins.

SECTION 4. POLICY

- 4.1 Southern West Virginia Community and Technical College's Board of Governors provide employee leave in compliance with the rules of the West Virginia Council for Community and Technical College Education, West Virginia Code, and federal law. Employee leave provisions include annual leave, sick leave, medical leave of absence without pay, parental leave, family medical leave, catastrophic leave, personal leave of absence without pay, military leave, special emergency leave with pay, disaster service volunteer leave, and witness and jury leave.

SECTION 5. BACKGROUND OR EXCLUSIONS

- 5.1 Employees working less than 1,040 hours are not eligible for leave benefits.
- 5.2 The provisions of this policy related to annual leave, sick leave, and catastrophic leave does not apply to faculty members on annual appointments of less than twelve months.

SECTION 6. GENERAL PROVISIONS

6.1 General Leave Rules

- 6.1.1 Annual and sick leave may not be taken before it is accrued. If an employee's regular established work schedule results in the employee working less than a full month, annual and sick leave will be

accumulated on a prorated basis.

- 6.1.2 During a terminal leave period, no type of leave may be accrued.
- 6.1.3 Length of service for leave accumulation purposes will be total years of state service which includes experience with state institutions of higher education and other state agencies. Continuous service is not required to complete the required term. Annual full time appointment periods of nine (9) months or more will be credited for one (1) year of service for annual leave calculation purposes.
- 6.1.4 A recognized institutional holiday occurring during an employee's leave period will not be considered as a day of leave, provided the employee is not in a terminal leave period.
- 6.1.5 Up to fifteen (15) days of annual leave may be transferred from other agencies of state government and state higher education institutions to the College. Certification of the balance which existed in the agency or institution from which the employee is transferring must accompany the request for transfer and bear the signature of an officer of that agency. A request for transfer must be made within one (1) year from the last day of employment with the other agency or institution. In the event of special circumstances, such as recruitment for a difficult to fill position, requests for transfer of more than fifteen (15) days of annual leave must be made in writing and approved by the President or his/her designee.
- 6.1.6 When a non -faculty employee transfers from other agencies of state government or from other state institutions of higher education to the College, the employee's accumulated sick leave may be transferred. A request for transfer must be made within one (1) year from the last day of employment with the other agency or institution. Written verification of the amount of sick leave to be transferred must be provided.
- 6.1.7 When a faculty employee transfers from other agencies of state government or from other institutions of higher education to the College, the faculty employee's accumulated years of state service will be verified and documented for any state service related benefits. The College will not transfer sick leave balances from another institution for a transferring faculty member, *unless* the faculty member is transferring from a twelve-month faculty position where he/she accumulated sick leave, to a twelve-month faculty position eligible for sick leave at the College.
- 6.1.8 An employee is required to notify her/his supervisor immediately if ill or unable to work for any reason. The notification will be given to the immediate supervisor or designee, as determined by established procedures of the unit.
- 6.1.9 Employees on any type of leave without pay will not accrue annual or sick leave or years of service credit for any and all full months in which they are off the payroll.
- 6.1.10 The institution may require evidence from an employee for verification of an illness or other causes for which leave may be granted under this policy, regardless of the duration of the leave.
- 6.1.11 The College will use the rolling forward calculation method for calculating the calendar year and/or any twelve consecutive month period for eligibility of leave for all programs that do not specifically disallow such method.
- 6.1.12 Human Resources will maintain records showing the current leave status of each employee.

6.2 **Annual Leave**

- 6.2.1 Full-time non-classified employees and faculty with twelve-month appointments will be eligible for up to twenty-four (24) days leave per year accumulated at the rate of 2.00 days per month. However,

when a non-classified employee's status changes to classified, or upon leaving the non-classified position, the accumulation rates outlined in Section 6.2.2 will apply.

6.2.2 Employees occupying full-time classified positions will be eligible for annual leave on the following basis:

6.2.2.1 Less than five (5) years' service: 1.25 days per month;

6.2.2.2 Five (5) but less than ten (10) years' service: 1.50 days per month;

6.2.2.3 Ten (10) but less than fifteen (15) years' service: 1.75 days per month;

6.2.2.4 Fifteen (15) or more years' service: 2.00 days per month.

6.2.3 Classified and non-classified employees working at least 1,040 hours per fiscal year on a regular and continuing basis, but less than 1,950 hours will accumulate annual leave on a prorated basis.

6.2.4 Accumulated annual leave for continuing employees may be extended beyond that earned during a period of one (1) year, but in no case will it exceed twice the amount earned in any twelve-month period.

6.2.5 An employee is entitled to accumulated annual leave at termination of service, but in no case may this exceed the limits set in 6.2.4 above.

6.3 Other Conditions for Annual Leave

6.3.1 At the request of the employee through established procedures, annual leave may be granted because of illness.

6.3.2 The work requirements of the institution will take priority over the scheduling of annual leave or other leave for an employee. When operationally possible, the supervisor will grant earned annual leave at the convenience of the employee. However, departmental needs must be met, and annual leave may not be taken without prior request and approval of the employee's supervisor.

6.3.3 In the event of an employee's death, the value of accumulated annual leave will be paid to the employee's estate.

6.4 Sick Leave

6.4.1 Full-time employees will accumulate sick leave at the rate of 1.50 days per month. All other employees will accumulate sick leave in accordance with Section 2.1 of this policy.

6.4.2 Sick leave may be accumulated without limit.

6.4.3 Sick leave may be used by the employee when ill or injured, or when in need of medical attention, or when death occurs in the immediate family.

6.4.4 An employee may use sick leave for a member of the immediate family who is ill, injured, or in need of medical attention.

6.4.5 Sick leave for more than five (5) consecutive days (one work week or more) will not be granted to an employee for illness without proof of illness or injury satisfactory to the institution. An employee having an extended illness or serious injury will, before returning to duty, obtain satisfactory medical clearance that will indicate the employee's ability to perform her/his duties. Such medical clearance

will be presented in writing. Human Resources will develop procedures for requesting and documenting sick leave.

- 6.4.6 When the condition of the employee is such that a return to work date cannot be reliably provided, or circumstances are such that incremental periods of medical leave are appropriate, a medical leave of absence *may* be granted for increments of thirty days. Continuation of the leave will require updated satisfactory medical evidence. Human Resources, will establish procedures for medical leaves of absence for a period of more than ten (10) consecutive days.
- 6.4.7 In order to make sound and appropriate decisions regarding medical leaves of absence, employees must obtain beginning date, diagnosis, prognosis, and expected dates of return to work from a licensed treating physician. The College will follow all applicable laws in regard to medical leave under state or federal rules. Supervisors are not allowed access to medical specific information about employees. All employee medical information will be kept in strict confidentiality according to applicable privacy laws and regulations. Any employee who, through the course of performing their job, obtains knowledge of another employee's medical information is required to maintain strictest confidentiality. Medical information is to be forwarded to the Human Resources Office for appropriate record keeping.
- 6.4.8 In cases, except those involving catastrophic leave as defined in this policy, where all accumulated sick leave has been used and annual leave is available, it will be the option of an employee either to use any accumulated annual leave until it has also expired, rather than being removed from the payroll, or to retain the accumulated annual leave for use after return to work, but be taken off the payroll immediately after the accumulated sick leave has expired.
- 6.4.9 On-the-job injuries or occupational illnesses which involve no more than three (3) days of disability leave or absence from work will not be charged against the employee's accumulated sick leave as long as they are the next three (3) consecutive working days after injury or illness occurred. If on-the-job injuries or illnesses require a leave beyond the three-day period, it will be the option of the employee either to use earned and accumulated sick and annual leave until both may be exhausted or to reserve for future use any earned and accumulated sick and annual leave and receive only Workers' Compensation benefits for which adjudged eligible. Upon receipt of Worker's Compensation wage replacement payments, the employee who elected to use sick leave must pay the institution the amount of benefits received and have the value of the benefit calculated to an equal value of sick leave days for reinstatement.
- 6.4.10 Disabilities caused or contributed to by pregnancy, miscarriage, abortion, childbirth, and recovery therefrom will be, for all job-related purposes, temporary disabilities and will be treated the same as any other illness or disability would be treated for sick leave entitlement. For this reason, employees will be entitled to sick leave for their disabilities related to pregnancy and childbirth on the same terms and conditions as they or other employees would be entitled for other illnesses and disabilities. In determining whether an employee is unable to work because of a disability related to pregnancy or childbirth, the same criteria will be used as would be used in the case of another type of illness or disability.
- 6.4.11 Sick leave provisions are contingent upon continued employment. When the services of an employee have terminated, all sick leave credited to the employee will be considered cancelled as of the last working day with the institution, and no reimbursement will be provided for unused sick leave except in the event of retirement, in which case sick leave may be converted to insurance coverage, or for provisions lawfully provided for at that time. Employees who resign in good standing and are later re-employed may have their total accumulated sick leave reinstated, provided the date of termination is one (1) year or less from the date of re-employment. However, if the employee returns to work after more than one (1) year from the date of termination, no more than 30 days of accumulated sick leave may be reinstated.

6.5 Faculty Absences

- 6.5.1 A faculty member who must miss scheduled work time (class, office, committee, or other) for illness or other reasons, is required to complete a faculty absence form. Whenever possible, the faculty absence form is to be completed in advance of the absence.
- 6.5.2 For absences due to illness lasting or expecting to last two or more consecutive weeks, the full time faculty member must request a medical leave of absence pursuant to established medical leave procedures applicable for all employees.
 - 6.5.2.1 Before returning to work after a period of absence for two work weeks or more, the faculty member must obtain a "Return to Work Authorization/Medical Release" form from the treating physician.
- 6.5.3 Faculty members are strongly encouraged to enroll in disability coverage. Faculty employed after September 1999 are required to enroll in disability insurance as a condition of employment.
- 6.5.4 Faculty who miss work for thirty (30) consecutive calendar days will be removed from the payroll. At this time, wage replacement benefits from disability coverage should begin.

6.6 Medical Leave of Absence Without Pay

- 6.6.1 Any employee requesting a medical leave of absence without pay must provide the institutional President or the President's designee, through established procedures, with satisfactory medical evidence (as outlined in institutional procedures) that he/she is unable to work. The medical statement will include a diagnosis, prognosis, and expected date that the employee can return to work. If the evidence is satisfactory, the President or her/his designee may authorize a medical leave of absence without pay only for the period of disability specified by the attending physician. When the condition of the employee is such that a return to work date cannot be reliably provided, or circumstances are such that incremental periods of medical leave are appropriate, a medical leave of absence without pay *may* be granted for increments of thirty days. Continuation of the leave will require updated satisfactory medical evidence.
- 6.6.2 The employee will be expected to report to work on the first work day following expiration of the disability period. Failure of the employee to report promptly at the expiration of a medical leave of absence without pay, except for satisfactory reasons submitted in advance, will be cause for termination of employment by the institution. An employee, prior to return to duty, will obtain satisfactory medical clearance that indicates the employee's ability to perform her/his duties. Such medical clearance will be presented in writing.
- 6.6.3 A medical leave of absence without pay may be granted for no more than a twelve (12) consecutive month period. Employees who may need an extended medical leave beyond twelve (12) consecutive months may apply for an extension through institutional procedures or may consider other options, such as disability.
- 6.6.4 After an employee has taken a twelve-month medical leave, the institution will continue group health insurance coverage provided that the employee pays the institution the full premium cost of such group health plan.
- 6.6.5 Any employee who is separated from employment following a medical leave of absence of twelve (12) consecutive months and who had chosen to maintain her/his accumulated annual leave will receive payment for such accumulated annual leave in a lump sum payment.

6.7 Parental Leave

- 6.7.1 A full-time employee who has worked at least twelve (12) consecutive weeks for the state may request up to twelve (12) weeks unpaid parental leave.
- 6.7.2 The request for parental leave must be due to birth or adoption of a child by the employee or because of a planned medical treatment or care for the employee's spouse, son, daughter, parent, or dependent who has a serious health condition.
- 6.7.3 The employee must provide her/his supervisor and Human Resources with written notice two (2) weeks prior to the expected birth or adoption; or for the medical treatment; or for the supervision of a dependent. Failure to submit a written request may be cause for denial.
- 6.7.4 The employee must provide Human Resources with certification by the treating physician and/or documentation regarding dependency status.
- 6.7.5 All annual and sick leave must be exhausted before the parental leave begins. Parental/family leave may be taken intermittently, on a part time basis, providing the period during which the number of work weeks of leave may be taken may not exceed twelve consecutive rolling forward months, and such leave must be scheduled so as not to unduly disrupt the operations of the employer. No more than a total of twelve (12) weeks of parental leave may be taken in any twelve (12) consecutive rolling forward month period.
- 6.7.6 During the parental leave by an employee, the institution will continue group health insurance coverage provided that the employee pays the employer the full premium cost of such group health plan.
- 6.7.7 The position held by the employee immediately before the leave commences will be held for a period not to exceed the twelve-week period of the parental leave and the employee will be returned to that position. However, the institution may employ a temporary employee to fill the position for the period of the parental leave.

6.8 Family Medical Leave

- 6.8.1 The FMLA provides qualified employees the right to twelve (12) weeks of unpaid leave per year for certain specified events. Employees must be eligible under federal statute in order to qualify. The law entitles the employee to the same or equivalent job upon return from leave and protects employees from retaliation. Health insurance benefits will continue providing the employee continues to pay the employee portion of the premium.
- 6.8.2 The institution will comply with the provisions of the federal Family Medical Leave Act (FMLA) as amended.
- 6.8.3 Any leave approved and taken by an employee eligible under FMLA, will be designated as FMLA leave without separate notice from the employer. This means that the twelve week FMLA leave period will include unpaid (parental leave, leave of absence without pay, etc.) and/or paid leave (sick leave and annual leave) and/or other applicable leave programs.
- 6.8.4 Provisions of the federal Family Medical Leave Act can be found at <http://www.dol.gov/esa/whd/fmla/>.

6.9 Catastrophic Leave

- 6.9.1 A catastrophic illness is defined as: a medically verified illness or injury which is expected to

- incapacitate the employee and which creates a financial hardship because the employee has exhausted all leave and other paid time off. Catastrophic illness or injury will also include an incapacitated immediate family member if this results in the employee being required to take time off from work to care for the family member and the employee has exhausted all leave and other paid time off.
- 6.9.2 The College will provide catastrophic leave under the direct transfer method. Sick or annual leave may be transferred to an eligible employee who has requested and been approved to receive leave donations due to a catastrophic illness or injury.
- 6.9.3 The President, along with Human Resources, will establish procedures for administering the Catastrophic Leave Program. Procedures will include requirements for the employee to obtain the appropriate medical and other verification that he/she is unable to work due to a catastrophic illness or injury.
- 6.9.4 A direct transfer program provides for sick and annual leave to be donated at the request of Human Resources on behalf of an employee who has been approved for catastrophic leave.
- 6.9.4.1 Upon approval for an employee to receive direct transfer of catastrophic leave, any employee may, upon written notice to the Human Resources Department, donate sick and/or annual leave in one-day increments. No employee will be compelled to donate leave.
- 6.9.4.2 The institution may limit the number of days donated by an employee who is in his/her terminal leave period or who resigns employment within 30 days of the donation.
- 6.9.4.3 Any leave donated by an employee, but not used by the employee to whom it was donated, will be returned to the donating employee and reflected in her/his leave balance.
- 6.9.5 An employee receiving the transfer of leave will have any time which is donated credited to such employee's leave record in one-day increments and reflected as a day-for-day addition to the leave balance of the receiving employee. The leave record of the donating employee will have the donated leave reflected as a day-for-day reduction of the leave balance.
- 6.9.6 Use of donated credits may not exceed a maximum of twelve (12) continuous rolling forward calendar months for any one catastrophic illness or injury. The total amount of leave received by transfer may not exceed an amount sufficient to ensure the continuance of regular compensation and will not be used to extend insurance coverage pursuant to Section 13, Article 16, Chapter 5 of the Code, which relates to insurance coverage for state employees. The employee receiving donations of leave will use any leave personally accrued on a monthly basis prior to receiving additional donated leave.

6.10 Personal Leave of Absence Without Pay

- 6.10.1 An employee, upon application in writing and upon written approval by the President or her/his designee, may be granted a continuous leave of absence without pay for a period of time not to exceed twelve (12) consecutive months provided all accrued annual leave has been exhausted.
- 6.10.2 The President or the President's designee, at her/his discretion, may require the written approval of the supervisor before accepting the written application of an employee for a leave of absence without pay.
- 6.10.3 The President or the President's designee, at her/his discretion, will determine if the purpose for which such a leave is requested is proper and within sound administrative policy.
- 6.10.4 At the expiration of leave of absence without pay, the employee will be reinstated without loss of any

rights, unless the position is no longer available due to a reduction in staff caused by curtailment of funds or a reduced workload. Failure of the employee to report promptly at the expiration of a leave of absence without pay, except for satisfactory reasons submitted in advance, will be cause for termination of employment by the institution.

- 6.10.5 During a personal leave, the institution will continue group health insurance coverage provided that the employee pays the employer the full premium costs of such group health plan.

6.11 **Military Leave**

- 6.11.1 Job protection and benefit rights for employees participating in military services of the United States are provided under federal and state law.
- 6.11.2 An employee who is a member of the National Guard or any reserve component of the armed forces of the United States will be entitled to and will receive a leave of absence without loss of pay, status, or efficiency rating, for all days in which engaged in drills or parades ordered by proper authority, or for field training or active service for a maximum period of thirty (30) working days ordered or authorized under provisions of state law in any one (1) calendar year. The term "without loss of pay" will mean that the employee will continue to receive normal salary or compensation, notwithstanding the fact that such employee may receive other compensation from federal sources during the same period. Furthermore, such leave of absence will be considered as time worked in computing seniority, eligibility for salary increases, and experience with the institution. An employee will be required to submit an order or statement in writing from the appropriate military officer in support of the request for such military leave.
- 6.11.3 Benefits of this section will accrue to individuals ordered or called to active duty by the President of the United States for thirty (30) working days after they report for active service.
- 6.11.4 In addition to job protection and rights of reinstatement provided under the Uniformed Services Employment and Reemployment Rights Act (USERRA), the FMLA and the federal National Defense Authorization Act for 2010 provides a military family leave entitlement to eligible employees for certain qualifying exigencies and also a special military caregiver leave entitlement for an eligible employee to care for a covered service member.
- 6.11.5 Employees seeking leave for reasons related to military services for themselves or family members are to contact the Human Resources Office.

6.12 **Special Emergency Leave With Pay**

- 6.12.1 Special emergency leave with pay may be granted by the President or her/his designee to full-time employees in the event of extreme misfortune to the employee or the immediate family. The leave should be the minimum necessary, and in no case may it exceed five (5) days within any twelve (12) consecutive month period. Typical events which may qualify an employee for such leave are fire, flood, or other events (other than personal illness or injury or serious illness or death in the immediate family) of a nature requiring emergency attention by the employee.

6.13 **Disaster Service Volunteer Leave**

- 6.13.1 Any state employee who is a certified disaster service volunteer of the American Red Cross may be granted leave with pay for not more than fifteen (15) work days in each year to participate in specialized disaster relief services for the American Red Cross.
- 6.13.2 Leave may be granted upon the written request of the American Red Cross for the services of the employee and approval by the supervisor, unit administrator, and the President or President's

designee.

- 6.13.3 The Human Resources department is responsible for reporting disaster service volunteer leave statistics to the governor's office in compliance with West Virginia Code.

6.14 **Witness and Jury Leave**

- 6.14.1 Upon application in writing, an employee may be granted leave as indicated hereinafter in this section provided the employee is not a party to the action. Annual leave will not be charged under the provisions of this section.
- 6.14.2 When, in obedience to a subpoena or direction by proper authority, an employee appears as a witness for the Federal Government, the State of West Virginia, or a political subdivision thereof, the employee will be entitled to leave with pay for such duty and for such period of required absence.
- 6.14.3 When attendance in a court is in connection with an employee's usual official duties, time required in going and returning will not be considered as absence from duty.
- 6.14.4 When an employee serves upon a jury, or is subpoenaed in litigation, the employee will be entitled to leave with pay for such duty and for such period of required absence.
- 6.14.5 The employee will report to work if he/she is excused by the court before the end of her/his regular work day. Provisions for employees who work a shift other than day shift will be made.

6.15 **Managing Work Time in Areas Affected by Interruption to Utility Services or Similar Situations**

- 6.15.1 Utility Service Interruptions - When extended power and utility service interruptions occur, administrators should make arrangements for employees' usual work routine to be accomplished at alternate work locations, or make affected employees available to other administrators for work in other areas. Also, if an administrator deems it advisable and the employee agrees, time off during the utility service interruption may be granted and charged against an employee's accumulated annual leave. Combinations of the above alternatives may be necessary, but in all cases interruptions of work schedules must be dealt with in accordance with applicable laws, including West Virginia Code 12-3-13. This law is interpreted to mean that if pay is associated with the absence from work, the absence must be charged to accumulated annual leave.
- 6.15.2 Emergency Situations - In the event that an emergency exists, the President or her/his designee, in conjunction with local or state public safety officials, has the authority to comply with the emergency situation and close the institution. Such a declaration will be transmitted to the Chancellor of the Council for Community and Technical College Education. The President, working with public safety officials, will determine when the emergency condition no longer exists. Should an employee be required to work by the President or her/his designee during a declared emergency, the time worked will be compensated according to the provisions of the West Virginia Council for Community and Technical College Education, Title 133, Procedural Rule Series 8, "Personnel Administration." Work time lost by any employee during a declared emergency will be considered regular work time for pay purposes and will not require that the time be charged to annual leave nor will there be a requirement that the time be made up.
- 6.15.3 Absences from work due to weather conditions other than during a declared emergency must be charged against accumulated annual leave, accumulated compensatory time, or the employee must be removed from the payroll for the time in question. Sick leave may not be charged for absence due to weather. Time lost from work may be made up in the same work week at the discretion of the employee's supervisor.

SECTION 7. RESPONSIBILITIES AND PROCEDURES

7.1 Employee

- 7.1.1 All employees of the College are responsible for knowing the terms and requirements of this policy and subsequent procedures related thereto. The employee must complete time report forms, leave request forms, and submit supporting documentation to his/her supervisor for approval. Whenever possible, all requests for leave are to be submitted for approval in advance.
- 7.1.2 To ensure privacy of personal medical information, employees must send medical records supporting requests for leave directly to Human Resources, rather than to his/her supervisor.
- 7.1.3 Employees are encouraged to seek advice and clarification from the Human Resources Office regarding specific criteria and interpretation of state and federal rules governing leave programs provided by the College.

7.2 Supervisor

- 7.2.1 All supervisor's are responsible for consistent application of this policy and any subsequent procedures related thereto. Supervisors are responsible for monitoring employee absences and ensuring the appropriate time reports, requests for leave, and supporting documentation forms are completed in a timely manner for employees reporting to them. To ensure employee privacy, federal law prohibits supervisors from having access to personal medical information and from contacting an employee's health care providers.
- 7.2.2 Supervisor must forward all completed time records, leave requests and supporting forms to the Human Resources Office immediately upon receipt from the employee.

7.3 Human Resources

- 7.3.1 The Human Resources Administrator is responsible for developing procedures and making all forms pertaining to leave available to employees of the College.
- 7.3.2 The Human Resources Administrator or his/her designee will review incoming leave request(s) for completion and calculate remainder of leave balances (where applicable).
- 7.3.3 The Human Resources Administrator will review pending requests for leave for compliance with applicable rules and make recommendation to the President or President's designee for approval or denial of leave. In accordance with federal law, only specific employer representatives may contact an employee's health care provider. For the College, the specified representative is the Human Resources Administrator or his/her designee in Human Resources.
- 7.3.4 After final decision of the President or President's designee, Human Resources will communicate approval/denial of leave request(s) to the employee and supervisor. The affected employee will be provided appropriate insurance/disability claim forms and notified regarding continuation of benefits, insurance premiums, premium due dates, pending expiration of leave balances, potential/pending disability claims, and other issues as necessary.
- 7.3.5 Human Resources will monitor the approved employee leave period to ensure continued compliance, appropriate benefit administration, and return to work provisions are met. Human Resources will provide advice and assistance to the employee and supervisor during the approved absence period.

SECTION 8. CANCELLATION

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
MEETING OF DECEMBER 8, 2009**

ITEM: SCP-2875, *Workload Requirements for Full-time Faculty*

RECOMMENDED RESOLUTION: *RESOLVED*, That the Southern West Virginia Community and Technical College Board of Governors grant approval for the distribution of SCP-2875, *Workload Requirements for Full-time Faculty*, to Southern's constituents and the Chancellor for Community and Technical College Education for a 30-day public comment period.

STAFF MEMBER: Cathy L. Smith-Cox

BACKGROUND:

Academic Affairs has been charged with the review of several academic policies for the 2009-2010 academic year. SCP-2875, was reviewed by the Academic Affairs Management Council and the Executive Council. Changes have been made to reflect current practice and state code.

Based on the deliberations and recommendations of the aforementioned bodies, Academic Affairs asks that SCP-2875, *Workload Requirements for Full-time Faculty*, be advanced to Southern's constituencies and the Chancellor for Community and Technical College Education for a 30-day public comment period.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
SCP-2875**

SUBJECT: Workload Requirements for Full-time Faculty

REFERENCE: West Virginia Community and Technical College Council Title 133, Procedural Rule, Higher Education Policy Commission, Series 45 *Community and Technical College Faculty Instructional Load*

ORIGINATION: April 15, 1985

EFFECTIVE: January 28, 1991

REVIEWED: November 2009

SECTION 1. PURPOSE

1.1 To establish class sizes, the work week and class loads for full-time faculty members of ~~the~~ Southern West Virginia Community and Technical College.

SECTION 2. SCOPE AND APPLICABILITY

2.1 The issuance applies to all full-time faculty members of Southern West Virginia Community and Technical College who are classroom instructors.

SECTION 3. DEFINITIONS

3.1 None.

SECTION 4. POLICY

4.1 A: ~~Work Week Class Load - A required course load shall be 15 credit hours or their equivalent per semester, a maximum of 30 credits per academic year. Each three (3) hour credit course shall constitute a 20% workload. Lab hours shall be calculated on a 3:2 ratio (every lab hour shall constitute 66.67% of a lecture hour). The Class Load Formula Matrices (Attachment A and B) can be used to determine class loads for summer, fall, and spring semesters.~~ required 100% course load shall be 15 credit hours or its equivalent. Each three (3) hour credit course shall constitute a 20% workload. Lab hours shall be calculated on a 3:2 ratio (every lab hour shall constitute 66.67% of a lecture hour). The Class Load Formula Matrices (Attachment A and B) can be used to determine class loads for summer, fall, and spring semesters.

4.2 B: ~~Class Loads Work Week - Full-time faculty shall post a minimum of 22 ½ hours per week indicating lecture, lab and office hours. Additional time will be required to fulfill committee and other college responsibilities as identified in this policy. Work week may include a combination of any of the following: weekdays, evenings, and weekends.~~ Class Loads Work Week - Full-time faculty shall post a minimum of 22 ½ hours per week indicating lecture, lab and office hours. Additional time will be required to fulfill committee and other college responsibilities as identified in this policy. Work week may include a combination of any of the following: weekdays, evenings, and weekends.

4.3 ~~C:~~ Class Size - ~~All~~ Classes will have a minimum of ~~15~~ 10 students. The following consideration may be justification for approving classes with less than minimum enrollments:

4.3.1 Room size

4.3.2 Availability of equipment

4.3.3 Upper level courses required for graduation

4.3.4 Faculty/student ratios as mandated by accreditation standards

4.3.5 Any reason deemed necessary by Chief Academic Officer

~~D:~~ Calculation of Overload Pay

~~1.~~ Fall and Spring Semesters

~~A required 100% of a course load shall be 15 credit hours or its equivalent. Each three (3) credit hour course shall constitute a 20% load. Lab hours shall be calculated on a 3:2 ratio (every lab hour shall constitute 66.67% of a lecture hour). The following formula will be used in calculating overload pay:~~

~~a. Convert each class to an equivalent number of hours.~~

~~b. Add all hours~~

~~c. Subtract fifteen (15) credit hours.~~

~~d. Multiply credit hours above 15 (15) by applicable rate of pay per credit hour.~~

~~2.~~ Summer Session

~~Lab hours shall be calculated on a 3:2 ratio. The following formula will be used in calculating overload pay for the summer session:~~

~~a. Convert each class to an equivalent number of credit hours.~~

~~b. Multiply equivalent credit hours by applicable rate of pay per credit hour.~~

SECTION 5. BACKGROUND OR EXCLUSIONS

5.1 None.

SECTION 6. GENERAL PROVISIONS

6.1 ~~A:~~ Released time

~~Division Chairs are expected to maintain coverage of their offices on a 37 ½ hour per week basis and to teach at least one course per year. Division Chairs will not be granted released time for administrative assistance. Full time faculty members requesting to be released from all or part of their full-time teaching duties will request such released time in accordance with the provisions of~~

~~SCP-2748-Request for Released Time.~~

~~B:~~ Office Hours - Each full-time faculty member shall maintain posted office hours of not less than seven and one-half (7 ½) hours per week.

~~C:~~ ~~Extended-Day Assignments~~

~~Full-time faculty members may be required to teach in the evening or on weekends in order to make up their required course load.~~

6.2 ~~D:~~ ~~Supplemental Employment Overloads~~ - Full-time faculty members may be ~~selected~~ offered the opportunity to assume additional teaching workloads for extra compensation under a contractual agreement. In making such an agreement, the ~~Division~~ Department Chair/Campus Director shall consider the employee's ability to perform both ~~the full-time duties covered by the supplemental contract.~~ his or her regular and supplemental duties.

SECTION 7. RESPONSIBILITIES AND PROCEDURES

7.1 ~~A:~~ College Obligations of Faculty Members

Full-time faculty members are expected to participate in College non-teaching functions as part of their faculty duties. These activities include, but are not limited to, the following:

7.1.1 Registration and Student Advisement

~~Registration and student advisement duties are inherent in each full-time faculty member's responsibilities. Registration duties will be assigned for both regular and late registration.~~

7.1.2 Committee Assignments

~~Committee work is essential to the operation of an effective educational program. All faculty and administrative staff members are expected to participate in committee tasks and to carry out the specific purposes for which the committee was established.~~

7.1.3 Faculty Meetings

~~Faculty meetings are a vital communication link and attendance at such meeting is mandatory. Faculty members should arrange personal and professional commitments so that attendance at such meeting is possible.~~

7.1.4 Coverage of Colleague's Classes

~~If a faculty member is not able to meet a class, a colleague should be requested to cover that class if feasible.~~

7.1.5 ~~Research and Faculty Development Activities~~

~~The goal of this institution is to be a dynamic community and technical college serving the needs of the community. To keep pace with the new techniques and innovations in education and with the specific needs of the citizens of the southern West Virginia area, it is essential that the College be involved in research programs; its faculty in self-development activities. This is an important responsibility of each faculty member.~~

7.1.6 ~~Extracurricular Activities~~

~~From time to time faculty may be asked to participate in activities related to excellence in education or the advancement of the College. Such activities might include speaking engagements, recruitment activities, assisting at national education conferences being held in the West Virginia area, and fund-raising events. Southern employees, as individuals or as a group, will not be requested to participate in these non-compensatory activities if their participation would in any way interfere with the quality or quantity of instruction at the college.~~

7.1.7 Commencement Exercises

~~Participation in commencement activities is a normal part of a full-time faculty member's assignment.~~

7.1.8 Governance Day Activities

7.2 ~~Division~~ Department Chairs will ensure:

7.2.1 Each full-time faculty member is assigned a full class load or equivalent.

7.2.2 Criteria for minimum class sizes are adhered to or justifications for exceptions are submitted.

7.2.3 Non-teaching College responsibilities are equitably assigned to faculty members.

SECTION 8. CANCELLATION

8.1 None.

SECTION 9. REVIEW STATEMENT

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

SECTION 10. SIGNATURES

Board of Governors Chair **Date**

President **Date**

Attachments: A. Class Load Formula Matrix - Summer Sessions
 B. Class Load Formula Matrix- Fall and Spring Semesters.

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

Revision Notes: November 2009 — Revisions provide clarity and reflect changes in management responsibilities. The policy was placed into the new format.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
MEETING OF DECEMBER 8, 2009**

ITEM: SCP-3479, *Mid-Term Grade Reports* and SCP-3479.A, *Midterm Grade Report Form*

RECOMMENDED RESOLUTION: *RESOLVED*, That the Southern West Virginia Community and Technical College Board of Governors grant approval for the distribution of SCP-3479, *Mid-Term Grade Reports*, and SCP-3479.A, *Midterm Grade Report Form*, to Southern's constituents and the Chancellor for Community and Technical College Education for a 30-day public comment period with the recommendation for rescission of the existing policy and conversion to unit procedures.

STAFF MEMBER: Cathy L. Smith-Cox

BACKGROUND:

Academic Affairs has been charged with the review of several academic policies for the 2009-2010 academic year. SCP-3479 and SCP-3479.A, have been reviewed by the Academic Affairs Management Council and the Executive Council. The reviewers determined that the policy was, in fact, a procedure. In light of that fact, the bodies recommend that the policy be rescinded, made a procedure and placed in the Academic Affairs Procedures Manual.

Based on the deliberations and recommendations of the aforementioned bodies, Academic Affairs asks that the cancellation of SCP-3479, *Mid-Term Grade Reports* and SCP-3479.A, *Midterm Grade Report Form*, be advanced to Southern's constituencies and the Chancellor for Community and Technical College Education for a 30-day public comment period.



SUBJECT: Mid-term Grade Reports

REFERENCE:

1. PURPOSE

To establish procedures for the reporting of mid-term grades and the notification to students who have mid-term grades of “D” or “F”.

2. SCOPE AND APPLICABILITY

This issuance applies to all full-time and adjunct faculty members of Southern West Virginia Community and Technical College.

3. DEFINITIONS

4. POLICY

Students will be notified when their grade, at mid-term, is at or below a “D”. Notification of academic standing will allow the student to seek the assistance necessary to enable successful completion of his/her coursework.

5. BACKGROUND OR EXCLUSIONS

6. GENERAL PROVISIONS

7. RESPONSIBILITIES AND PROCEDURES

A. Each faculty member is required to complete a mid-term grade report form for each section of every course taught each semester.

B. Mid-term grade report forms will indicate the name and social security number of each student whose current grade status at mid-term in that course is “D” grade or below. (Those not listed on the mid-term report form will be considered as having minimum grade of “C” or above.)



- C. Each faculty member will submit a signed copy of the mid-term grade report to their respective Division Chair by the mid-term date indicated on the Academic Calendar.
- D. Each faculty member will mail or deliver proper notice of mid-term grade to each student listed on the mid-term grade report form no later than one week following the mid-term date indicated on the academic calendar.

8. CANCELLATION

9. SIGNATURE

President

Date

Attachments:

- A - Midterm grade report form, SCP 3479.A
- B - Student notification form, SCP 3479.B

Distribution

Revision Date

September 1, 2000



MID-TERM GRADE REPORT

INSTRUCTOR _____ CAMPUS _____

COURSE _____ TERM/SEMESTER _____

FACULTY SIGNATURE _____ DATE SUBMITTED _____

The following students have received written notice of unsatisfactory grades in the course listed. (Those not listed on this report are considered to have a grade of "C" or above at the time of this report.)

Table with 3 columns: Student Name, Social Security Number, Grade. Multiple rows for data entry.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
MEETING OF DECEMBER 8, 2009**

ITEM: *SCP 3780, Textbook Selection Policy*

RECOMMENDED RESOLUTION: *RESOLVED*, That the Southern West Virginia Community and Technical College Board of Governors grant approval for the distribution of *SCP-3780, Textbook Selection Policy*, to Southern's constituents and the Chancellor for Community and Technical College Education for a 30-day public comment period.

STAFF MEMBER: Cathy L. Smith-Cox

BACKGROUND:

The Academic Affairs Management Council and the Executive Council have reviewed SCP-3780. The reviewers determined that the policy was, in fact, a procedure. In light of that fact, the bodies recommend that the policy be rescinded, made a procedure and placed in the Academic Affairs Procedures Manual. Textbook selection, adoption, and sale will be addressed in a new institutional policy based upon the requirements of the proposed Series 51, *Bookstores and Textbooks*, which the Chancellor's office is drafting.

Based upon the deliberations and recommendations of the aforementioned bodies, Academic Affairs requests that the cancellation of *SCP-3780, Textbook Selection Policy*, be advanced to Southern's constituencies and the Chancellor for Community and Technical College Education for a 30-day public comment period.



SUBJECT: Textbook Selection Policy

REFERENCE: SCP-5075, *Bookstore Textbook Procedures*

1. PURPOSE

To establish policy and procedures for selection of texts at Southern West Virginia Community and Technical College (Southern).

2. SCOPE AND APPLICABILITY

This issuance applies to all full-time and adjunct faculty members of Southern, and to all courses taught by the College.

3. DEFINITIONS

- A. ***Primary Text*** — The primary text for a course shall be the text that is required for all sections of that course and must be utilized by the faculty teaching the course.
- B. ***Secondary Text*** — A secondary text for a course is that text required only for specific sections of a course as determined by the individual instructor of that section.
- C. ***Supplemental Text*** — A supplemental text shall be optional for a course and may include materials such as study guides, CD-ROMs, or other materials made available for by a publisher but may not be required by all instructors teaching the course.

4. POLICY

- A. The selection of texts shall be carried out in a manner which provides maximum academic benefit to students and maintains consistency among multiple sections of the same course.
- B. Although price alone shall not be a factor in textbook selection, minimizing cost to students shall be considered when it can be accomplished without compromising academic standards.

5. BACKGROUND OR EXCLUSIONS

All previous policies and/or procedures regarding selection of textbooks are superseded by this policy (SCP-3780, *Selection of Textbooks*, Effective July 1, 1984, Revised September 1, 2000).

6. GENERAL PROVISIONS



Attachments:

Distribution: Board of Governors (12 members)
Office of the President
Office of the Executive Vice President and Chief Academic Officer
Officer of the Vice President of Finance
Office of the Vice President of Economic and Community Development
Office of the Vice President of Student Services
Office of the Chief Technology Officer
Office of the Human Resources Administrator
Office of the Division Chairpersons (6 members)
Faculty Senate Chair
Harless Library (Logan Campus)
Williamson Campus Library
Office of the Boone/Lincoln Campus Director
Office of the Wyoming/McDowell Campus Director
www.southern.wvnet.edu

Revision Date: November 16, 2001

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
MEETING OF DECEMBER 8, 2009**

ITEM: SCP-5075, Bookstore Textbook Procedures

RECOMMENDED RESOLUTION: *RESOLVED*, That the Southern WV Community and Technical College Board of Governors grant approval for the distribution of the proposed cancellation of SCP-5075, Bookstore Textbook Procedures, to Southern's constituencies and the Chancellor for Community and Technical College Education for a 30-day public comment period.

STAFF MEMBER: Samuel Litteral

BACKGROUND:

West Virginia Code § 18B-10-14 states that each governing board may establish and operate a bookstore at the institution under its jurisdiction to sell books, stationery and other school and office supplies generally carried in college bookstores.

Executive Vice President, Merle Dempsey, and members of the Executive Council charged the Finance Unit staff to consider revision of SCP-5075, Bookstore Textbook Procedures. The policy was reviewed and discussed during Executive Council meeting on October 5, 2009.

As a result of this review, the Finance Unit staff proposes the policy be rescinded and a new policy developed pending the requirements of Series 51 of the Council for Community and Technical College Education. The new policy will also address the issues that the Public Law 110-315 mandates, the Higher Education Opportunity Act of August 2008 regarding selection, adoption, use and sale of textbooks and other course materials. The new policy will also address the issues brought forth by the Statewide Taskforce on Textbook Affordability.

Based on the deliberations and recommendations of the aforementioned bodies, the staff recommends SCP-5075, *Bookstore Textbook Procedures*, be advanced for a 30-day public comment.



SUBJECT: Bookstore Textbook Procedures

REFERENCE: "Selection of Textbooks" SCP 3780

1. **PURPOSE**

To establish procedure for purchasing and selling of textbooks by Southern West Virginia Community and Technical College Bookstores.

2. **SCOPE AND APPLICABILITY**

This policy is applicable to all departments and employees of the institution.

3. **DEFINITIONS**

4. **POLICY**

5. **BACKGROUND OR EXCLUSIONS**

6. **GENERAL PROVISIONS**

The bookstores operated by Southern West Virginia Community and Technical College are auxiliary enterprises whose purpose is to furnish textbooks, educational supplies, dry goods, and sundry items to the students, faculty, and staff of the College.

7. **RESPONSIBILITIES AND PROCEDURES**

WV Code §18B-10-14 provides authority for operating campus bookstores.

"The appropriate governing board of each state institution of higher education shall have the authority to establish and operate a bookstore at the institution. The bookstore shall be operated for the use of the institution itself, including each of its school and departments, in making purchases of books, stationery and other school and office supplies generally carried in college stores, and for the benefit of students and faculty members in purchasing such products for their own use, but no sales shall be made to the general public. The prices to be charged the institution, the students and faculty for such products shall be fixed by the governing board, shall not be less than the prices fixed by any fair trade agreements, and shall in all cases include in addition to the purchase price paid by the bookstore a sufficient handling charge to cover all expenses incurred for personal and other services, supplies and equipment, storage, and other operating expenses, to the end that the prices charged shall be commensurate with the total cost to the state of operating the bookstore."

"Each governing board shall also ensure that bookstores operating at institutions under its jurisdiction meet the



additional objective of minimizing the costs to the students of purchasing textbooks by adopting policies which may require the repurchase and resale of textbooks on an institutional or statewide basis and provide for the use of certain basic textbooks for a reasonable number of years.”

“All moneys derived from the operation of the store shall be paid into a special revenue fund as provided in section two, article two, chapter twelve of this code. Each governing board shall, subject to the approval of the governor, fix, and from time to time, change the amount of the revolving fund necessary for the proper and efficient operation of each bookstore.”

“§12-2-2. Itemized record of moneys received for deposit; regulations governing deposits; credit to state funds; exceptions.”

“(8) All funds derived from bookstores and sales of blank paper and stationery, and collection by the chief inspector of public offices;”

A. Ordering Procedures-New Books/Changing a Current Text

1. The Vice President for Academic Affairs, in conjunction with the Division Chairpersons, shall compile a Master List of textbooks to be utilized for all courses on a college wide basis. This list shall be reviewed and updated annually.
2. Copies of the Master List shall be made available to the faculty and the bookstores by each Division Chairperson. This list shall include title, author, publisher, and ISBN numbers. No one shall have the authority to change the Master Booklist except the Vice President Academic Affairs.
3. Each Division Chairperson shall be responsible for meeting with faculty in his/her divisions.
4. Faculty teaching in the discipline shall meet with the appropriate Chairperson for his/her division and select a textbook for specific courses.
5. The “Request for a New Textbook” must be signed by the faculty making the request and should be reviewed by the entire faculty in the academic division and a recommendation for textbook adoption should be forwarded to the Division Chairperson. If a consensus among the faculty cannot be reached, and after considering the faculty comments, the Division Chairperson will select the textbook(s). The Division Chairperson shall submit the Master List to the Academic Affairs Committee for review and approval. All faculty affected by the change will then be notified by the appropriate Division Chairperson for inclusion in course syllabi.
4. All faculty-teaching sections of courses shall be required to use the textbooks(s) selected.

B. Textbook Edition Change

If the bookstore is notified by the publisher that an edition change has occurred the appropriate Division Chairperson will be apprized. He/she will then be responsible for notifying all affected faculty in the division(s) by E-mail.



C. Desk Copies

Each Division Chairperson will provide upon request an order form for desk copies to all faculty (college wide) in the academic division of his/her responsibility. The bookstore is unable to order desk copies from publisher. (Desk copies are the property of the division, campus, and/or college.) No one except the bookstore has the authority to order textbooks for resale.

D. Inventory

At the end of each academic year, the bookstore will provide each Division Chairperson and Vice President of Finance a detailed inventory of textbooks (By Campus, Quantity, Course).

E. Refunds

1. Textbook purchases will be fully refunded within 21 working days from the start of classes or within 2 days if purchased thereafter. During summer school refunds will be given the first 7 days from the start of class. Within these time periods, new textbooks are fully refundable when returned in the same condition as purchased.
2. Textbooks will not be accepted if they are soiled, have marks or writing in them, removed shrinkwrap or opened computer disk.
3. Any book purchased during the last week of classes or during exam week is not fully refundable, but may be sold back at the end of the term during buyback period.
4. The bookstore encourages all students to attend the first class before purchasing textbooks.
5. Returns or exchanges of any non-textbook, non-embroidered or engraved items will be accepted at any time with original receipt.

8. **CANCELLATION**

This policy replaces the "Textbook Policy Procedures" dated January 17, 1997.

9. **SIGNATURE**

President

Date

Attachments

Distribution

Revision Date

September 1, 2000