



Agenda Book
December 15, 2020

Members

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Mason “Ed” White, Vice Chair
Eddie J. Canterbury, Secretary
J. Chris Adkins
Robert “Bud” Baldwin
David H. Gresham

Janice Olive
Samuel A. Stewart
Pat J. White
William “Bill” Alderman
Casara Spry
Dianna Toler

Pamela L. Alderman
President

Southern West Virginia Community and Technical College Board of Governors
Expectations of Board Members 2018 - 2020

Responsibility / Authority

The affairs of Southern West Virginia Community and Technical College will be managed by its Board of Governors, which shall have full authority to take such actions as it deems necessary or appropriate to accomplish the purpose for which the Board has been formed.

Expectations of All Board Members:

1. To prepare for and attend at least five (5) Board meetings each year.
2. To attend at least 75% of the meetings of assigned committees.
3. To develop and ensure fulfillment of the mission of Southern West Virginia Community and Technical College.
4. To establish needed policy and plans for guidance of Southern West Virginia Community and Technical College.
5. To ensure compliance with federal, state, and local laws.
6. To establish and ensure compliance with a code of ethics and standards of conduct governing the actions of the Board and staff.
7. To protect against conflict of interest in the business affairs of Southern West Virginia Community and Technical College.
8. To review and approve annual budgets, monitor performance, and dictate changes required to operate within the approved budget.
9. To accept responsibility for assuring that Southern West Virginia Community and Technical College has sufficient financial resources to accomplish its mission, including but not limited to personal financial support of the *Vision 2020* Major Gifts Campaign.
10. To serve as an advocate, champion and representative of Southern West Virginia Community and Technical College in the community.
11. To provide feedback and input to the Southern West Virginia Community and Technical College as to community attitudes, comments, questions, and suggestions.
12. [for Board members that reside within the College service district] To attend at least one Southern event or activity each year.
13. [for Board members who reside outside of the College service district] To identify or establish at least one opportunity each year for staff and representatives of the College to make presentations to or otherwise interact with members of the community where the board member resides, thereby promoting the mission of the College.
14. As overseers of a public trust, each board member has an obligation to remain open to input from external stakeholders to help ensure that Southern West Virginia Community and Technical College is responsive to state and community needs. However, as members of a board consisting of independent men and women acting together to be fully informed and impartial in their policy determinations, each must recognize that in the end, his/her decision must rise above any external pressures being applied to the Board's work.

**Southern West Virginia Community and Technical College
Board of Governors
Meeting of December 15, 2020
Zoom Conference - 6:00 p.m.**

Zoom Meeting: <https://zoom.us/j/91913613717?pwd=RzREdzZOU05wM1ptZjRkT0d1WUxJZz09>
Meeting ID: 919 1361 3717
Passcode: 915244
Dial-in Only: 1 646 876 9923 US (New York)

AMENDED AGENDA

1. Roll Call, Verification of Quorum, and Call to Order Dr. Lisa Haddox-Heston
Board Chair
2. Call for Public Comments to the Board of Governors Chair Heston
3. Introduction of New Board Members Chair Heston
4. Oath of Office Mr. Joe Linville
Director of Facilities and Campus Operations
5. Special Recognition Chair Heston
6. Presentation and Acceptance of FY2020 Audited Financial
Statements* Suttle & Stalnaker, PLLC, and
Dr. Pamela Alderman, President and Acting CFO
7. Financial Report Mr. Adrian May and Ms. Velva Pennington
8. HLC Institution Actions Council Update Mr. Bill Alderman
Accreditation Liaison Officer
9. President’s Report President Alderman
10. Faculty Senate Report Mr. Chuck Puckett, Chair
11. Classified Staff Council Report Ms. Patricia Miller, Chair
12. Discussion Items Chair Heston
 - 12.1 President’s Evaluation per HLC Recommendation* p. 86
13. Action Items:
 - 13.1 Appointment of Replacement Lay Member to the 2020-2021
Board of Governors Agenda Committee Chair Heston
 - 13.2 Appointment of Board of Governors Committee on Tuition and Fees Chair Heston
 - 13.3 Approval of October 20, 2020 Board Meeting Minutes p. 91
 - 13.4 Approval to Release Draft Policies for 30-day Comment Period
 - 13.4.1 SCP-2810, *Sabbatical Leave for Full-time Faculty* p. 114
 - 13.4.2 SCP-5620, *Traffic and Vehicle Speed, Flow, and
Parking Regulations Policy* p. 123

13.5	Review of Comments and Approval of Final Draft Policies	
13.5.1	SCP-1160, <i>Diversity Philosophy</i>	p. 128
13.5.2	SCP-1400, <i>Guest Speakers, Lecturers, Performers, and Organized Groups</i>	p. 133
13.5.3	SCP-1500, <i>Philosophy, Vision and Mission of Southern West Virginia Community and Technical College</i>	p. 140
13.5.4	SCP-1750, <i>Tobacco and Smoke-free Campus Policy</i>	p. 146
13.5.5	SCP-3670, <i>Public School Service Program</i>	p. 150
13.5.6	SCP-4800, <i>Service Animals on Campus</i>	p. 154
13.5.7	SCP-5074, <i>Selection, Adoption, Use, and Sale of Textbooks and Other Course Materials</i>	p. 160
13.5.8	SCP-8601, <i>Emergency Presidential Succession Plan</i>	p. 167
14.	Informational Items	President Alderman
14.1	December 18, 2020 - January 3, 2021, College Closed for the Holidays	
14.2	The next regular Board of Governors meeting is scheduled for 6:00 p.m. on Tuesday, February 16, 2021	
14.3	Hold the Date: Community and Technical College System (CTCS) Institutional Boards of Governors Training June 10-11, 2021 Stonewall Resort and Conference Center	
15.	Adjournment	Chair Heston

*Denotes an item requiring action/approval.

**Upon return to Open Meeting from any Executive Session, the Board of Governors may take action on items discussed.

Southern West Virginia
Community and Technical College
Financial Statements
Years Ended June 30, 2020 and 2019

and

Independent Auditor's Reports



A Professional Limited Liability Company



**SOUTHERN WEST VIRGINIA
COMMUNITY AND TECHNICAL COLLEGE**

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the business-type activities and discretely presented component unit of the Southern West Virginia Community and Technical College (the College), a component unit of the West Virginia Council for Community and Technical College Education, as of and for the years ended June 30, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the College's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audits. We did not audit the financial statements of the discretely presented Southern West Virginia Community and Technical 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 of the Southern West Virginia Community and Technical 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. The financial statements of the Southern West Virginia Community and Technical College Foundation, Inc. were not audited in accordance with *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement

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An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audits and the reports of the other auditor, 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, 2020 and 2019, and the respective changes in financial position, and where applicable, cash flows thereof for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 6 through 14, the schedule of proportionate share of the net pension liability, schedule of pension contributions, schedule of proportionate share of the net OPEB liability, and schedule of OPEB contributions, and related footnotes on pages 66 through 72 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 1, 2020, 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the College's internal control over financial reporting and compliance.

Handwritten signature in cursive script that reads "Suttle & Stalaker, PLLC".

Charleston, West Virginia

October 1, 2020

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2020

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, 2020 and June 30, 2019. The emphasis of discussions about these statements will be on current year data. There are three financial statements presented: the Statements of Net Position; the Statements of Revenues, Expenses, and Changes in Net Position; and the Statements of Cash Flows. This discussion and analysis of the College's financial statements provides an overview of its financial activities for the year and is required supplemental information. Since this analysis is designed to focus on current activities, resulting change and currently known facts, please read it in conjunction with the College's basic financial statements and the footnotes to these financial statements. Responsibility for the completeness and fairness of this information rests with the College.

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

Statements of Net Position

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

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

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

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2020**

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Assets and deferred outflows			
Current assets	\$ 14,366	\$ 12,800	\$ 11,510
Other noncurrent assets	159	164	177
Capital assets, net	<u>28,189</u>	<u>28,734</u>	<u>29,215</u>
Total assets	<u>42,714</u>	<u>41,698</u>	<u>40,902</u>
Deferred outflows of resources	<u>589</u>	<u>529</u>	<u>372</u>
Total	<u>\$ 43,303</u>	<u>\$ 42,227</u>	<u>\$ 41,274</u>
Liabilities, deferred inflows and net position			
Current liabilities	\$ 4,664	\$ 3,964	\$ 3,730
Noncurrent liabilities	<u>3,475</u>	<u>4,244</u>	<u>4,699</u>
Total liabilities	<u>8,139</u>	<u>8,208</u>	<u>8,429</u>
Deferred inflows of resources	<u>1,550</u>	<u>1,338</u>	<u>1,121</u>
Net position			
Net investment in capital assets	28,189	28,734	29,215
Unrestricted (deficit) net position	<u>5,425</u>	<u>3,947</u>	<u>2,509</u>
Total net position	<u>33,614</u>	<u>32,681</u>	<u>31,724</u>
Total	<u>\$ 43,303</u>	<u>\$ 42,227</u>	<u>\$ 41,274</u>

Total net position of the College increased by \$933 thousand from June 30, 2019 to June 30, 2020. Total net position increased by \$957 thousand from June 30, 2018 to June 30, 2019. These changes are related to a number of changes as described below:

- The total net position increased in 2020 mainly due to more state appropriations and an influx of cash from the Coronavirus Aid, Relief, and Economic Security (CARES) Act.
- The current ratio for fiscal years 2020 and 2019 is 3.08 and 3.23, respectively. The current ratio measures the ability to meet short-term obligations. The current ratio is the most widely-used measure of liquidity. Typically, current ratios range from 1 to 4.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2020

Statements of Revenues, Expenses and Changes in Net Position

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

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

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Operating revenues	\$ 6,248	\$ 6,382	\$ 7,120
Operating expenses	<u>19,323</u>	<u>18,739</u>	<u>19,715</u>
Operating loss	(13,075)	(12,357)	(1 2,595)
Non-operating revenues	13,470	12,965	12,736
Capital payments on behalf	234	19	
Other payments on behalf	<u>304</u>	<u>330</u>	<u>380</u>
Increase in net position	<u>933</u>	<u>957</u>	<u>521</u>
Net position - beginning of year	32,681	31,724	31,243
Net effect of change in accounting policy			<u>(40)</u>
Net position - beginning of year (restated)	<u>32,681</u>	<u>31,724</u>	<u>31,203</u>
Net position - end of year	<u>\$ 33,614</u>	<u>\$ 32,681</u>	<u>\$ 31,724</u>

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

Operating Revenues

- For fiscal year 2020, tuition and fees contributed approximately 11% of the total operating revenues. The 1% decrease from 2019 is due to a slight decrease in student enrollment due to COVID -19.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2020

- For fiscal year 2020, grant and contract revenues decreased by \$8 thousand for a 0.2% decrease. The decrease is mainly due to fewer grants and the average size of new grants. As a percentage of operating revenue, grant and contract revenue accounted for 86% in fiscal year 2020 and 84% in 2019, an increase of 2%.
- For fiscal year 2020, other operating revenues decreased by \$38 thousand mainly due to a decrease of mining class revenue.

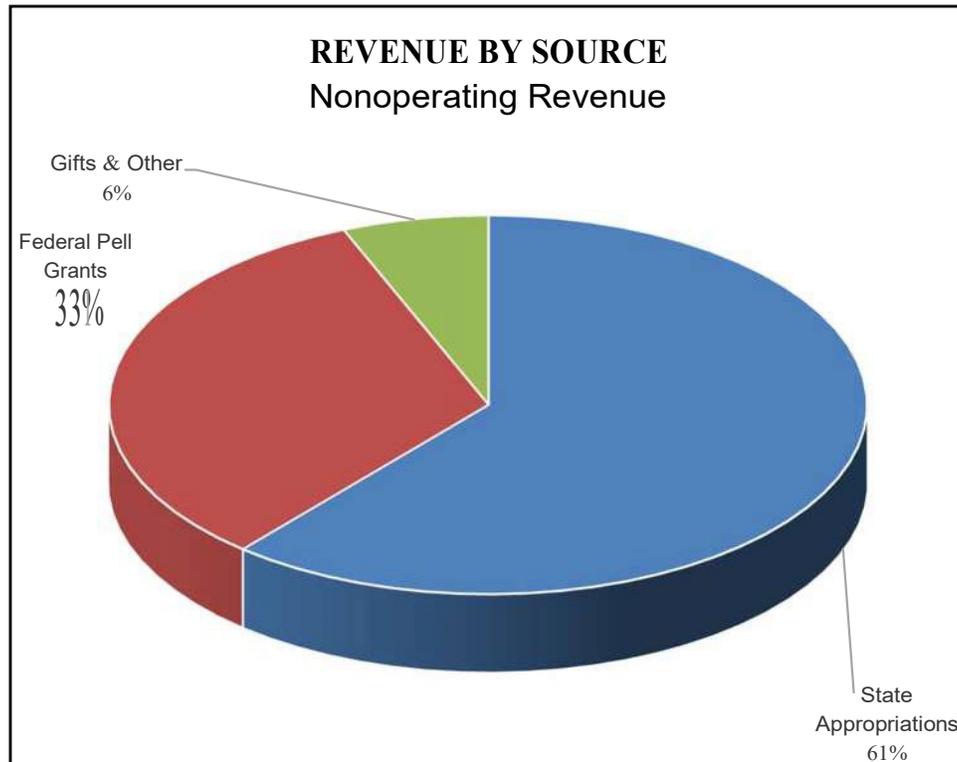
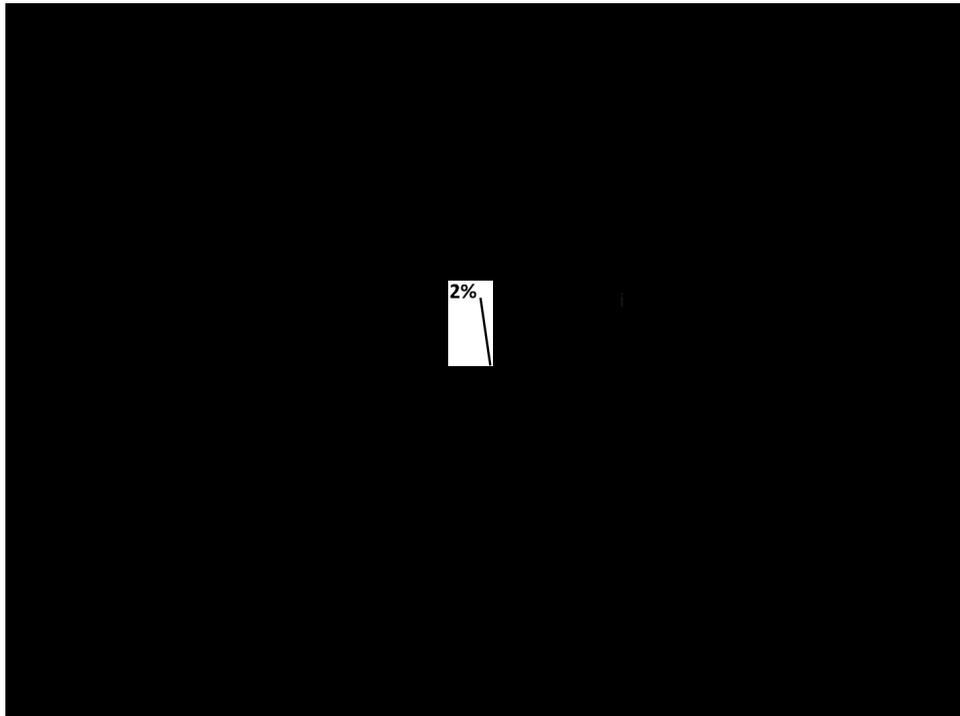
Operating Expenses

- For fiscal year 2020, the total cost of scholarships increased by \$536 thousand for a 14.3% increase. The increase is primarily due to distributing approximately \$686 thousand in CARES Act funds to students.
- For fiscal year 2020, salaries and wages increased by \$372 thousand due to filling vacant positions.
- For fiscal year 2020, benefits decreased \$159 thousand primarily due to changes in estimates related to the pension and OPEB plans.
- For fiscal year 2020, supplies and other services decreased by \$135 thousand for a 5.1% decrease. The decrease is primarily due to a general and necessary decrease in spending because of COVID-19.

Non-operating Revenues

- For fiscal year 2020, Federal Pell grant revenues decreased by \$279 thousand or approximately 6%. This decrease was a result of fewer students being eligible for aid than in fiscal year 2019.
- For fiscal year 2020, State appropriations increased by \$298 thousand or approximately 3.8%. This increase is primarily due to the state funded salary increases.
- For fiscal year 2020, CARES Act revenues increased by \$686 thousand. The College received approximately \$1.5 million in CARES Act funding in fiscal year 2020. The CARES Act required 50% of this funding to be used as emergency financial aid grants to students with the remaining portion to be used by the College for institutional costs. The College disbursed \$668 thousand of the funding to students during fiscal year 2020. The remaining portion will be spent in fiscal year 2021 as additional disbursements to students and to defray additional institutional costs incurred by the College associated with COVID-19.
- For fiscal year 2020, capital payments on behalf increased by \$215 thousand or approximately 1,141%. This increase is primarily due to the State paying for several new capital projects.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2020

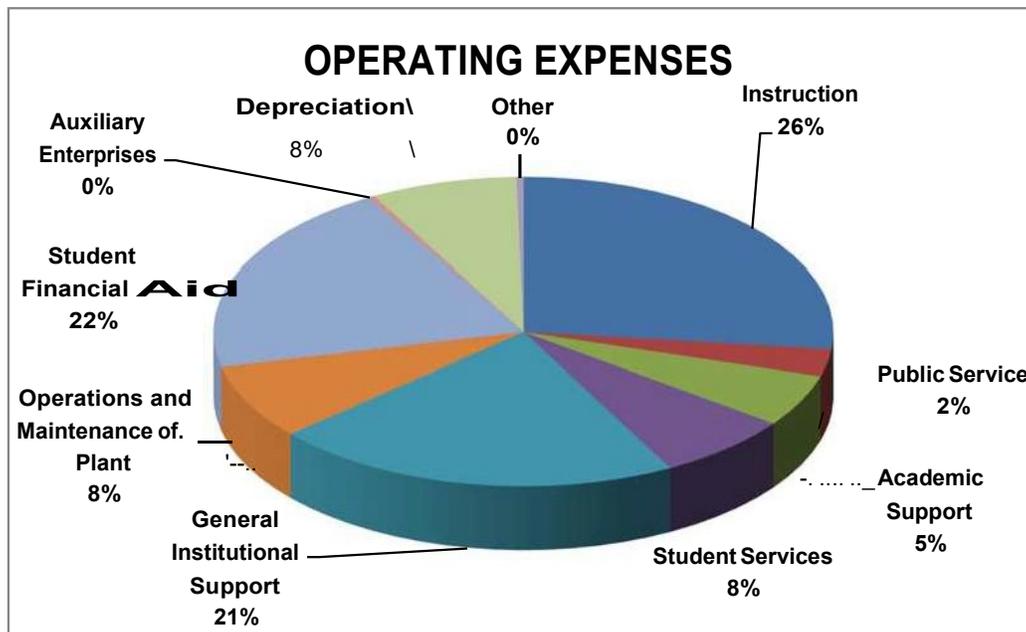


**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2020**

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

	2020	2019	2018	(2019 to 2020) Increase (Decrease)	(2019 to 2020) Percent Change
Operating expense					
Instruction	\$ 5,026	\$ 5,015	\$ 5,960	\$ 11	0.2%
Academic support	956	1,022	1,035	(66)	(6.5%)
Student services	1,488	1,326	1,304	162	12.2%
Public service	467	537	459	(70)	(13.0%)
Operations & maintenance plant	1,430	1,471	1,433	(41)	(2.8%)
Institutional support	4,112	4,002	3,652	110	2.7%
Financial aid	4,340	3,798	4,275	542	14.3%
Auxiliary	6	65	119	(59)	(90.8%)
Depreciation	1,431	1,432	1,408	(1)	(0.1%)
Other	67	71	70	(4)	(5.6%)
Total	\$ 19,323	\$ 18,739	\$ 19,715	\$ 584	3.1%

The following is a graphic illustration of fiscal year 2020 operating expenses:



SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2020

Statements of Cash Flows

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

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Cash provided (used) by:			
Operating activities	\$ (11,151)	\$ (10,743)	\$ (11,634)
Noncapital financing activities	13,366	12,719	12,636
Capital and related financing activities	(721)	(895)	(678)
Investing activities	<u>173</u>	<u>208</u>	<u>130</u>
Net change in cash	1,667	1,289	454
Cash, beginning of year	<u>12,534</u>	<u>11,245</u>	<u>10,791</u>
Cash, end of year	<u>\$ 14,201</u>	<u>\$ 12,534</u>	<u>\$ 11,245</u>

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2020**

Capital Asset and Debt Administration

Capital Assets, Net					
June 30,					
(in thousands)					
	<u>2020</u>	<u>2019</u>	<u>2018</u>	(2019 to 2020) Increase (Decrease)	(2019 to 2020) Percent Change
Capital Assets					
Land and Improvements	\$ 1,563	\$ 1,563	\$ 1,563	\$	
Construction in Progress	238	60	283	178	296.7%
Buildings	42,091	41,640	40,667	451	1.1%
Equipment	5,955	6,478	6,362	(523)	(8.1%)
Library Holdings	3,951	4,004	4,022	(53)	(1.3%)
Total	53,798	53,745	52,897	53	0.1%
Less: Accum Depreciation	<u>(25,609)</u>	<u>(25,011)</u>	<u>(23,682)</u>	<u>(598)</u>	2.4%
Net Capital Assets	<u>\$ 28,189</u>	<u>\$ 28,734</u>	<u>\$ 29,215</u>	<u>\$ (545)</u>	(1.9%)

Capital assets net decrease of \$545 thousand was a result of current year additions offset by depreciation and retirements .

Current year additions to capital equipment totaled \$217 thousand and equipment retirements totaled \$739 thousand. Library book additions totaled \$42 thousand and library retirements totaled \$95 thousand. Building additions totaled \$450 thousand and construction in progress at the end of 2020 was \$238 thousand.

At June 30, 2020, the College had no significant outstanding contractual commitments for property, plant and equipment expenditures.

The OPEB liability decreased by \$806 thousand in fiscal year 2020 due to changes driven by the actuarial report and allocation of the liability based on the College's proportionate share.

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

Economic Outlook

The economy of West Virginia, like many other states, has struggled over the past several years. A major factor in this economic downturn is the loss of energy-related jobs, primarily in coal, and a slowdown in hiring in the natural gas industry . According to the West Virginia University Bureau of Business and Economic Research (BBER), our state experienced large job losses between early-2012 and late-2018, with a cumulative decline of roughly 26,000 jobs over that period. Then in March of 2020, southern West Virginia, like the rest of the United States faced sharp job losses and economic activity due to the COVID-19 pandemic.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2020

A second factor influencing the economy of West Virginia is the declining population. Again based on data from BBER, the state's population has declined by nearly 25,000 residents since 2012, but losses are projected to slow in the coming years. Among all states, West Virginia now ranks as the second oldest with a median age of 42 years with only 20% of the population age 18 and under. Additional demographic trends for our state show that only 40% of the population (age 25 and over) has a high school diploma but no college credits and an additional 25% who have some college but no degree.

Although these are stark realities faced by our state, and more particularly the six-county district served by the College, these challenges are viewed as opportunities by the College. Southern is a major provider of education and retraining for those impacted by layoffs in the coal industry; not only the individual worker but his/her spouse and children. The College continues to provide opportunities for workforce preparation, occupational education and transfer programs to those who have lost jobs and their dependents. New programs in Mechatronics, Electro-mechanical Instrumentation, and Advanced Welding have been developed to attract the adult male population. In addition, through contract training, small business assistance and other economic development-related services, the College continues to serve as a valuable resource for those involved in economic development efforts in our region and throughout the state .

A new challenge arose for all colleges in the nation in 2020 with the COVID-19 pandemic. This has drastically changed our economic outlook for years to come, yet Southern has attempted to adapt quickly to a remote-learning environment, which is being adopted by colleges across the country and the world.

Requests for Information

The financial report is designed to provide an overview of the finances of the College for those with an interest in this organization. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Southern West Virginia Community and Technical College at Post Office Box 2900, Mount Gay, West Virginia 25637. For additional information on the Southern West Virginia Community College Foundation, Inc. please see their separately issued financial statements.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
STATEMENTS OF NET POSITION
JUNE 30, 2020 AND 2019

	2020	2019
ASSETS AND DEFERRED OUTFLOWS		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 14,123,806	\$ 12,457,688
Accounts receivable, net of allowance for doubtful accounts	168,621	137,177
Due from the Commission/Council	55,542	174,702
Due from Federal Government	10,038	27,900
Prepaid expenses	8,380	2,363
Total current assets	14,366,387	12,799,830
NONCURRENT ASSETS:		
Cash and cash equivalents	77,302	76,543
Other accounts receivable	81,325	87,489
Capital assets, net of accumulated depreciation	28,189,450	28,733,662
Total noncurrent assets	28,348,077	28,897,694
DEFERRED OUTFLOWS OF RESOURCES :		
Deferred outflows relating to the net pension liability	107,134	82,359
Deferred outflows relating to the net OPEB liability	482,019	446,755
Total deferred outflows of resources	589,153	529,114
TOTAL	\$ 43,303,617	\$ 42,226,638
LIABILITIES, DEFERRED INFLOWS, AND NET POSITION		
CURRENT LIABILITIES:		
Accounts payable	\$ 76,029	\$ 40,307
Due to other State agencies	46,446	1,942
Due to other governments	284,740	284,740
Accrued liabilities	1,218,421	1,017,158
Compensated absences - current portion	352,476	312,802
Unearned revenue	2,686,038	2,306,649
Total current liabilities	4,664,150	3,963,598
NONCURRENT LIABILITIES:		
Compensated absences	178,392	156,785
Net other postemployment benefit (OPEB) liability	2,845,763	3,652,018
Net pension liability	451,185	435,555
Total noncurrent liabilities	3,475,340	4,244,358
DEFERRED INFLOWS OF RESOURCES :		
Deferred inflows relating to the net pension liability	179,303	290,649
Deferred inflows relating to the net OPEB liability	1,370,424	1,046,996
Total deferred inflows of resources	1,549,727	1,337,645
NET POSITION:		
Net investment in capital assets	28,189,450	28,733,662
Unrestricted net position	5,424,950	3,947,375
Total net position	33,614,400	32,681,037
TOTAL	\$ 43,303,617	\$ 42,226,638

The Accompanying Notes Are An Integral
Part Of These Financial Statements

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEARS ENDED JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES:		
Student tuition and fees, net of scholarship allowance of \$4,853,844 and \$4,679,397 for 2020 and 2019, respectively	\$ 675,832	\$ 764,491
Contracts and grants:		
Federal	2,506,946	2,623,816
State	2,871,735	2,762,812
Auxiliary enterprise revenue	42,932	45,214
Miscellaneous, net	150,437	186,143
Total operating revenues	<u>6,247,882</u>	<u>6,382,476</u>
OPERATING EXPENSES:		
Salaries and wages	8,270,296	7,897,885
Benefits	1,978,676	2,137,349
Supplies and other services	2,485,007	2,619,651
Utilities	801,457	827,541
Student financial aid - scholarships and fellowships	4,289,439	3,753,578
Depreciation	1,430,971	1,432,452
Fees assessed by the Commission for operations	66,918	70,609
Total operating expenses	<u>19,322,764</u>	<u>18,739,065</u>
OPERATING LOSS	<u>(13,074,882)</u>	<u>(12,356,589)</u>
NONOPERATING REVENUES:		
State appropriations	8,241,823	7,944,214
Gifts	49,000	107,734
Investment income	172,473	207,861
Federal Pell grants	4,388,879	4,667,427
CARES Act revenue	686,475	
Other nonoperating revenues (expenses)	(68,229)	36,947
Total nonoperating revenues	<u>13,470,421</u>	<u>12,964,183</u>
INCREASE IN NET POSITION BEFORE OTHER REVENUES, EXPENSES, GAINS, OR LOSSES	395,539	607,594
CAPITAL PAYMENTS MADE AND EXPENSES INCURRED ON BEHALF OF THE COLLEGE	233,932	18,853
PAYMENTS MADE AND EXPENSES INCURRED BY THE STATE ON BEHALF OF THE COLLEGE	<u>303,892</u>	<u>330,321</u>
INCREASE IN NET POSITION	<u>933,363</u>	<u>956,768</u>
NET POSITION - Beginning of year	<u>32,681,037</u>	<u>31,724,269</u>
NET POSITION - End of year	<u>\$ 33,614,400</u>	<u>\$ 32,681,037</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, 2020 AND 2019

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from student tuition and fees	\$ 644,388	\$ 789,945
Cash received from contracts and grants	3,905,465	3,745,060
Payments to and on behalf of employees	(10,398,999)	(9,981,654)
Payments to suppliers	(2,371,257)	(2,876,124)
Payments to utilities	(801,457)	(827,541)
Payments for scholarships and fellowships	(2,255,308)	(1,753,288)
Auxiliary enterprise charges	42,932	45,214
Fees assessed by Commission	(66,918)	(70,609)
Other receipts, net	150,437	186,143
Net cash used in operating activities	<u>(11,150,717)</u>	<u>(10,742,854)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
State appropriations	8,241,823	7,944,214
Federal student loan program - direct lending receipts	2,034,131	2,000,290
Federal student loan program - direct lending payments	(2,034,131)	(2,000,290)
Gifts	49,000	107,734
Pell grants	4,388,879	4,667,427
CARES Act revenue	686,475	
Net cash provided by noncapital financing activities	<u>13,366,177</u>	<u>12,719,375</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:		
Purchases of capital assets	(652,827)	(931,774)
Other nonoperating revenues (expenses)	(68,229)	36,947
Net cash used in capital financing activities	<u>(721,056)</u>	<u>(894,827)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest on investments	172,473	207,861
Net cash provided by investing activities	<u>172,473</u>	<u>207,861</u>
INCREASE IN CASH AND CASH EQUIVALENTS	<u>1,666,877</u>	<u>1,289,555</u>
CASH AND CASH EQUIVALENTS - Beginning of year	<u>12,534,231</u>	<u>11,244,676</u>
CASH AND CASH EQUIVALENTS- End of year	<u>\$ 14,201,108</u>	<u>\$ 12,534,231</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES:		
Operating loss	\$ (13,074,882)	\$ (12,356,589)
Adjustments to reconcile operating loss to net cash used in operating activities:		
Depreciation expense	1,430,971	1,432,452
Pension expense - special funding situation	131,364	99,612
OPEB expense - special funding situation	172,528	230,709
Changes in assets, deferred outflows of resources, liabilities, and deferred inflows of resources		
Accounts receivable, net of allowance for doubtful accounts	(31,444)	25,454
Due from the Commission/Council	119,160	(12,967)
Due from the Federal Government	17,862	(13,767)
Prepaid expenses	(6,017)	(286)
Other accounts receivable	6,164	13,610
Deferred outflows of resources	(60,039)	(156,617)
Accounts payable	35,722	8,357
Due to other State agencies	44,504	(17,641)
Accrued liabilities	201,263	(194,496)
Compensated absences	61,281	65,808
Other postemployment benefits	(806,255)	(316,145)
Net pension liability	15,630	(170,551)
Unearned revenue	379,389	403,097
Deferred inflows of resources	212,082	217,106
Net cash used in operating activities	<u>\$ (11,150,717)</u>	<u>\$ (10,742,854)</u>
NONCASH TRANSACTIONS:		
Capital payments made and expenses incurred on behalf of the College	<u>\$ 233,932</u>	<u>\$ 18,853</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION:		
Cash and cash equivalents classified as current	\$ 14,123,806	\$ 12,457,688
Cash and cash equivalents classified as noncurrent	77,302	76,543
	<u>\$ 14,201,108</u>	<u>\$ 12,534,231</u>

SOUTHERN WEST VIRGINIA COMMUNITY COLLEGE FOUNDATION, INC.
 STATEMENTS OF FINANCIAL POSITION
 DECEMBER 31, 2019 AND 2018

ASSETS	2019	2018
Cash and cash equivalents	\$ 241,421	\$ 306,860
Certificates of deposit	60,197	59,463
Investment securities at fair value	4,070,417	3,178,352
Interest and dividends receivable	7,385	7,613
Prepaid expenses	12,381	13,234
Contributions receivable, net	32,838	85,577
TOTAL ASSETS	\$ 4,424,639	\$ 3,651,099
LIABILITIES AND NET ASSETS		
LIABILITIES		
Payable to related party	\$ 1,266	\$
Total liabilities	1,266	
NET ASSETS		
With donor restrictions	3,576,111	2,696,747
Without donor restrictions	847,262	954,352
Total net assets	4,423,373	3,651,099
TOTAL LIABILITIES AND NET ASSETS	\$ 4,424,639	\$ 3,651,099

The Accompanying Notes Are An Integral
 Part Of These Financial Statements

SOUTHERN WEST VIRGINIA COMMUNITY COLLEGE FOUNDATION, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES, INVESTMENT INCOME, AND OTHER SUPPORT			
Contributions	\$	\$ 419,864	\$ 419,864
Interest and dividend income		130,365	130,365
Gain on investment	17,166	521,325	538,491
Net assets released from restriction	192,190	(192,190)	
	<u>209,356</u>	<u>879,364</u>	<u>1,088,720</u>
Total revenues, investment income, and other support			
EXPENSES			
Program services:			
Scholarships	99,240		99,240
Direct program support	86,202		86,202
Educational development	3,221		3,221
Total program services	<u>188,663</u>		<u>188,663</u>
Administrative and general	126,381		126,381
Fundraising	1,402		1,402
	<u>316,446</u>		<u>316,446</u>
Total expenses			
CHANGE IN NET ASSETS	(107,090)	879,364	772,274
NET ASSETS, BEGINNING OF YEAR	<u>954,352</u>	<u>2,696,747</u>	<u>3,651,099</u>
NET ASSETS, END OF YEAR	<u>\$ 847,262</u>	<u>\$ 3,576,111</u>	<u>\$ 4,423,373</u>

The Accompanying Notes Are An Integral
Part Of These Financial Statements

SOUTHERN WEST VIRGINIA COMMUNITY COLLEGE FOUNDATION, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES, INVESTMENT INCOME, AND OTHER SUPPORT			
Contributions	\$	\$ 184,798	\$ 184,798
Interest and dividend income		124,228	124,228
Gain (loss) on investment	66,970	(222,155)	(155,185)
Net assets released from restriction	205,361	(205,361)	
	<u>272,331</u>	<u>(118,490)</u>	<u>153,841</u>
Total revenues, investment income, and other support			
EXPENSES			
Program services:			
Scholarships	107,490		107,490
Direct program support	88,015		88,015
Educational development	3,201		3,201
Total program services	<u>198,706</u>		<u>198,706</u>
Administrative and general	162,558		162,558
Fundraising	689		689
	<u>361,953</u>		<u>361,953</u>
Total expenses			
	(89,622)	(118,490)	(208,112)
CHANGE IN NET ASSETS			
NET ASSETS, BEGINNING OF YEAR	<u>1,043,974</u>	<u>2,815,237</u>	<u>3,859,211</u>
NET ASSETS, END OF YEAR	<u>\$ 954,352</u>	<u>\$ 2,696,747</u>	<u>\$ 3,651,099</u>

The Accompanying Notes Are An Integral
Part Of These Financial Statements

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2020 AND 2019

NOTE 1 - ORGANIZATION

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

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

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

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

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

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

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2020 AND 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

The audited financial statements of the Foundation are presented here as a discrete component unit with the College financial statements in accordance with GASB. The Foundation is a private non-profit organization that reports under FASB standards. As such, certain revenue recognition criteria and presentation features are different from GASB revenue recognition criteria and presentation features. No modifications have been made to the Foundation's audited financial information as it is presented herein (see also Notes 10, 11 and 13).

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

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

The West Virginia State Legislature, as a regulatory body outside the reporting entity, has restricted the use of certain funds by Article 10, *Fees and Other Money Collected as State Institutions of Higher Education* of the West Virginia State Code. House Bill 101 passed in March 2005 simplified the tuition and fee structure and removed the restrictions but included designations associated with auxiliary and capital items. These activities are fundamental to the normal ongoing operations of the institution. These restrictions are subject to change by future actions of the West Virginia State Legislature. The College does not have any restricted expendable net position at June 30, 2020 or 2019.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2020 AND 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- *Restricted net position, nonexpendable* - This includes endowment and similar type funds in which donors or other outside sources have stipulated, as a condition of the gift instrument, that the principal is to be maintained inviolate and in perpetuity, and invested for the purpose of producing present and future income, which may either be expended or added to principal. The College does not have any restricted nonexpendable net position at June 30, 2020 or 2019.
- *Unrestricted net position* - Unrestricted net position represents resources derived from student tuition and fees, state appropriations and sales and services of educational activities. These resources are used for transactions relating to the educational and general operations of the College, and may be used at the discretion of the Board of Governors to meet current expenses for any purpose. These resources also include resources of auxiliary enterprises, which are substantially self-supporting activities that provide services for students, faculty and staff.

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

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

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

The BTI maintains the Consolidated Fund investment fund, which consists of eight investment pools and participant-directed accounts, three of which the College may invest in. These pools have been structured as multi-participant variable net asset funds to reduce risk and offer investment liquidity diversification to the Fund participants. Funds not required to meet immediate disbursement needs are invested for longer periods. A more detailed discussion of the BTI's investment operations pool can be found in its annual audited financial report. A copy of that annual report can be obtained from the following address: 1900 Kanawha Blvd., E. Room E-1 22 Charleston, West Virginia, 25305 or <http://www.wvbt.com>.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2020 AND 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

Capital Assets - Capital assets include property, plant and equipment and books and materials that are part of a catalogued library. Capital assets are stated at cost at the date of acquisition or construction, or fair market value at the date of donation in the case of gifts. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, generally 50 years for buildings and infrastructure, 20 years for land improvements, 7 years for library holdings, and 5 to 10 years for furniture and equipment. The College's capitalization threshold is \$5,000. There was no interest capitalized during 2020 and 2019.

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

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2020 AND 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the State OPEB Plan and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by West Virginia Retiree Health Benefit Trust Fund (RHBT). For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. (See Note 8)

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

Net Pension liability - For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the West Virginia Teachers' Retirement System (STRS), administered by the West Virginia Consolidated Public Retirement Board (CPRB), and additions to/reductions from the STRS fiduciary net position have been determined on the same basis as they are reported in the STRS financial statements, which can be found at <https://www.wvretirement.com/Publications.html#CAFR>. The plan schedules of STRS are prepared using the accrual basis of accounting and economic resources measurement focus in accordance with U.S. GAAP as prescribed by GASB. Employer contributions are recognized when due and the employer has a legal requirement to provide the contributions. Investments are reported at fair value. Detailed information on investment valuation can be found in the STRS financial statements. Management of STRS has made certain estimates and assumptions relating to employer allocation schedules, and actual results could differ. (See Note 9)

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

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

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2020 AND 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2020 AND 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Federal Financial Assistance Programs - The College makes loans to students under the Federal Direct Student Loan Program. Under this program, the U.S. Department of Education makes interest subsidized and nonsubsidized loans directly to students, through institutions like the College. Direct student loan receivables are not included in the College's statements of net position as the loans are repayable directly to the U. S. Department of Education. In 2020 and 2019, the College received and disbursed \$2,034,131 and \$2,000,290, respectively, under the Federal Direct Student Loan Program on behalf of the U. S. Department of Education, which is not included as revenue and expense on the statements of revenues, expenses, and changes in net position.

The College distributes student financial assistance funds on behalf of the federal government to students under the Federal Pell Grant, Supplemental Educational Opportunity Grant and College Work Study programs. The activity of these programs is recorded in the accompanying financial statements. In 2020 and 2019, the College received and disbursed \$4,515,402 and \$4,799,509, respectively, under these federal student aid programs.

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

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

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

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

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

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2020 AND 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Newly Adopted Statements Issued By GASB - The College implemented GASB Statement No. 90, *Majority Equity Interests*, which is effective for fiscal years beginning after December 15, 2019. The requirements of this Statement will improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and will improve the relevance of financial statement information for certain component units. This Statement also provides guidance for reporting a component unit if a government acquires a 100% equity interest in that component unit. An equity interest is a financial interest in a legally separate organization evidenced by the ownership of shares of the organization's stock or by otherwise having an explicit, measurable right to the net resources of the organization that is usually based on an investment of financial or capital resources by a government. An equity interest is explicit and measurable if the government has a present or future claim to the net resources of the entity and the method for measuring the government's share of the entity's net resources is determinable. The adoption of GASB Statement No. 90 had no impact on the June 30, 2020 financial statements.

The College implemented GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, which is effective immediately. The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later. Providing governments with sufficient time to apply the authoritative guidance addressed in this Statement will help to safeguard the reliability of their financial statements, which in turn will benefit the users of those financial statements. The adoption of GASB Statement No. 95 by the College extended the implementation date of all statements through GASB Statement No. 94.

Recent Statements Issued By GASB - GASB has issued Statement No. 84, *Fiduciary Activities*, effective for fiscal years beginning after December 15, 2019. The requirements of this Statement will enhance consistency and comparability by (1) establishing specific criteria for identifying activities that should be reported as fiduciary activities and (2) clarifying whether and how business-type activities should report their fiduciary activities. Greater consistency and comparability enhances the value provided by the information reported in financial statements for assessing government accountability and stewardship. The College has not yet determined the effect that the adoption of GASB Statement No. 84 may have on its financial statements.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2020 AND 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

GASB has also issued Statement No. 87, *Leases*, effective for fiscal years beginning after June 15, 2021. The requirements of this Statement will increase the usefulness of governments' financial statements by requiring reporting of certain lease liabilities that currently are not reported. It will enhance comparability of financial statements among governments by requiring lessees and lessors to report leases under a single model. This Statement also will enhance the decision-usefulness of the information provided to financial statement users by requiring notes to financial statements related to the timing, significance, and purpose of a government's leasing arrangements. The College has not yet determined the effect that the adoption of GASB Statement No. 87 may have on its financial statements.

GASB has also issued Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*, effective for fiscal years beginning after December 15, 2020. The requirements of this Statement will improve financial reporting by providing users of financial statements with more relevant information about capital assets and the cost of borrowing for a reporting period. The resulting information also will enhance the comparability of information about capital assets and the cost of borrowing for a reporting period for both governmental activities and business-type activities. The College has not yet determined the effect that the adoption of GASB Statement No. 89 may have on its financial statements.

GASB has also issued Statement No. 91, *Conduit Debt Obligations*, which is effective for fiscal years beginning after December 15, 2020. The requirements of this Statement will improve financial reporting by eliminating the existing option for issuers to report conduit debt obligations as their own liabilities, thereby ending significant diversity in practice. The clarified definition will resolve stakeholders' uncertainty as to whether a given financing is, in fact, a conduit debt obligation. Requiring issuers to recognize liabilities associated with additional commitments extended by issuers and to recognize assets and deferred inflows of resources related to certain arrangements associated with conduit debt obligations also will eliminate diversity, thereby improving comparability in reporting by issuers. Revised disclosure requirements will provide financial statement users with better information regarding the commitments issuers extend and the likelihood that they will fulfill those commitments. That information will inform users of the potential impact of such commitments on the financial resources of issuers and help users assess issuers' roles in conduit debt obligations. The College has not yet determined the effect that the adoption of GASB Statement No. 91 may have on its financial statements.

GASB has also issued Statement No. 92, *Omnibus 2020*, which is effective for fiscal years beginning after June 15, 2021. The requirements of this Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. More comparable reporting will improve the usefulness of information for users of state and local government financial statements. The College has not yet determined the effect that the adoption of GASB Statement No. 92 may have on its financial statements.

GASB has also issued Statement No. 93, *Replacement of Interbank Offered Rates*. The removal of LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2022. All other requirements of this Statement are effective for reporting periods beginning after June 15, 2021. The requirements of this Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. More comparable reporting will improve the usefulness of information for users of state and local government financial statements. The College has not yet determined the effect that the adoption of GASB Statement No. 93 may have on its financial statements.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2020 AND 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

GASB has also issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, which is effective for fiscal years beginning after June 15, 2023. The requirements of this Statement will improve financial reporting by establishing the definitions of Public-Private and Public-Public Partnerships (PPPs) and Availability Payment Arrangements (APAs) and providing uniform guidance on accounting and financial reporting for transactions that meet those definitions. That uniform guidance will provide more relevant and reliable information for financial statement users and create greater consistency in practice. This Statement will enhance the decision usefulness of a government's financial statements by requiring governments to report assets and liabilities related to PPPs consistently and disclose important information about PPP transactions. The required disclosures will allow users to understand the scale and important aspects of a government's PPPs and evaluate a government's future obligations and assets resulting from PPPs. The College has not yet determined the effect that the adoption of GASB Statement No. 94 may have on its financial statements.

GASB has also issued Statement No. 96, *Subscription-Based Information Technology Arrangements*, which is effective for fiscal years beginning after June 15, 2022. The requirements of this Statement will improve financial reporting by establishing a definition for Subscription-Based Information Technology Arrangements (SBITA) and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. That definition and uniform guidance will result in greater consistency in practice. Establishing the capitalization criteria for implementation costs also will reduce diversity and improve comparability in financial reporting by governments. This Statement also will enhance the relevance and reliability of a government's financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement. The disclosures will allow users to understand the scale and important aspects of a government's SBITA activities and evaluate a government's obligations and assets resulting from SBITAs. The College has not yet determined the effect that the adoption of GASB Statement No. 96 may have on its financial statements.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2020 AND 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

GASB has also issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans-an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*. The requirements of this Statement that (1) exempt primary governments that perform the duties that a governing board typically performs from treating the absence of a governing board the same as the appointment of a voting majority of a governing board in determining whether they are financially accountable for defined contribution pension plans, defined contribution OPEB plans, or other employee benefit plans and (2) limit the applicability of the financial burden criterion in paragraph 7 of Statement 84 to defined benefit pension plans and defined benefit OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement 67 or paragraph 3 of Statement 74, respectively, are effective immediately. The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of this Statement that provide that for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform, are effective for reporting periods beginning after June 15, 2021. The requirements of this Statement will result in more consistent financial reporting of defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans, while mitigating the costs associated with reporting those plans. The requirements also will enhance the relevance, consistency, and comparability of (1) the information related to Section 457 plans that meet the definition of a pension plan and the benefits provided through those plans and (2) investment information for all Section 457 plans. The portion of GASB Statement No. 97 that was implemented during the current fiscal year had no impact on the June 30, 2020 financial statements. The College has not yet determined the effect that the adoption of the remaining portions of GASB Statement No. 97 may have on its financial statements.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2020 AND 2019

NOTE 3 - CASH AND CASH EQUIVALENTS

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

	2020		
	Current	Noncurrent	Total
Cash on deposit with the State Treasurer/BT!	\$ 13,161,251	\$	\$ 13,161,251
Cash in bank	958,355	77,302	1,035,657
Cash on hand	<u>4,200</u>	<u> </u>	<u>4,200</u>
	<u>\$ 14,123,806</u>	<u>\$ 77,302</u>	<u>\$ 14,201,108</u>
	2019		
	Current	Noncurrent	Total
Cash on deposit with the State Treasurer/BT!	\$ 12,403,927	\$	\$ 12,403,927
Cash in bank	49,111	76,543	125,654
Cash on hand	<u>4,650</u>	<u> </u>	<u>4,650</u>
	<u>\$ 12,457,688</u>	<u>\$ 76,543</u>	<u>\$ 12,534,231</u>

Cash held by the State Treasurer includes \$1,789,338 and \$2,201,240 of restricted cash primarily for operating grants as of June 30, 2020 and 2019, respectively .

The combined carrying amount of cash in the bank at June 30, 2020 and 2019 was \$1,035,657 and \$125,654, as compared with the combined bank balance of \$1,053,767 and \$141,576, respectively . The difference is primarily caused by items in transit and outstanding checks. The bank balances were covered by federal depository insurance as noted below or were collateralized by securities held by the State's agent. Regarding federal depository insurance, interest-bearing accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000.

Amounts with the State Treasurer were \$13,161,251 and \$12,403,927 as of June 30, 2020 and 2019, respectively. Of these amounts \$11,880,115 and \$11,230,797 were invested in the WV Money Market Pool and the WV Short Term Bond Pool as of June 30, 2020 and 2019, respectively. The remainder of the cash held with the State Treasurer was not invested at June 30, 2020 and 2019.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2020 AND 2019

NOTE 3 - CASH AND CASH EQUIVALENTS {Continued}

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

External Pool	2020		2019	
	Carrying Value	S&P Rating	Carrying Value	S&P Rating
WV Money Market Pool	\$ 11,598,470	AAAm	\$ 10,971,127	AAAm
WV Short Term Bond Pool	281,645	Not Rated	259,670	Not Rated

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

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

	2020		2019	
	Carrying Value	WAM (Days)	Carrying Value	WAM (Days)
Pool	\$ 11,598,470	44	\$ 10,971,127	42

WV Money Market Pool

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

	2020		2019	
	Carrying Value	Effective Duration (Days)	Carrying Value	Effective Duration (Days)
Pool	\$ 281,645	620	\$ 259,670	723

WV Short Term Bond Pool

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

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

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2020 AND 2019

NOTE 3 - CASH AND CASH EQUIVALENTS {Continued}

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

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

NOTE 4- ACCOUNTS RECEIVABLE

Accounts receivable are as follows at June 30:

	<u>2020</u>	<u>2019</u>
Student tuition and fees, net of allowance for doubtful accounts of \$178,973 and \$201,863 in 2020 and 2019, respectively	\$ 18,663	\$ 8,216
Other accounts receivable, net of allowance for doubtful accounts of \$21,611 and \$21,611 in 2020 and 2019, respectively	<u>149,958</u>	<u>128,961</u>
	<u>\$ 168,621</u>	<u>\$ 137,177</u>

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2020 AND 2019

NOTE 5 - CAPITAL ASSETS

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

	2020			Ending Balance
	Beginning Balance	Additions	Reductions	
Capital assets not being depreciated:				
Construction in process	\$ 60,167	\$ 237,730	\$ (60,167)	\$ 237,730
Land	1,563,470			1,563,470
Total capital assets not being depreciated	<u>\$ 1,623,637</u>	<u>\$ 237,730</u>	<u>\$ (60,167)</u>	<u>\$ 1,801,200</u>
Other capital assets:				
Buildings	\$ 41,640,024	\$ 450,397	\$ -	\$ 42,090,421
Equipment	6,477,156	216,658	(738,529)	5,955,285
Library holdings	4,004,078	42,141	(95,010)	3,951,209
Total other capital assets	<u>52,121,258</u>	<u>709,196</u>	<u>(833,539)</u>	<u>51,996,915</u>
Less accumulated depreciation for:				
Buildings	(16,064,260)	(1,031,882)		(17,096,142)
Equipment	(5,077,208)	(342,305)	738,529	(4,680,984)
Library holdings	(3,869,765)	(56,784)	95,010	(3,831,539)
Total accumulated depreciation	<u>(25,011,233)</u>	<u>(1,430,971)</u>	<u>833,539</u>	<u>(25,608,665)</u>
Other capital assets, net	<u>\$ 27,110,025</u>	<u>\$ (721,775)</u>	<u>\$ -</u>	<u>\$ 26,388,250</u>
Capital asset summary:				
Capital assets not being depreciated	\$ 1,623,637	\$ 237,730	\$ (60,167)	\$ 1,801,200
Other capital assets	52,121,258	709,196	(833,539)	51,996,915
Total cost of capital assets	53,744,895	946,926	(893,706)	53,798,115
Less accumulated depreciation	<u>(25,011,233)</u>	<u>(1,430,971)</u>	<u>833,539</u>	<u>(25,608,665)</u>
Capital assets, net	<u>\$ 28,733,662</u>	<u>\$ (484,045)</u>	<u>\$ (60,167)</u>	<u>\$ 28,189,450</u>

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2020 AND 2019

NOTE 5 - CAPITAL ASSETS (Continued)

	2019			Ending Balance
	Beginning Balance	Additions	Reductions	
Capital assets not being depreciated:				
Construction in process	\$ 282,465	\$ 60,167	\$ (282,465)	\$ 60,167
Land	<u>1,563,470</u>			<u>1,563,470</u>
Total capital assets not being depreciated	<u>\$ 1,845,935</u>	<u>\$ 60,167</u>	<u>\$ (282,465)</u>	<u>\$ 1,623,637</u>
Other capital assets:				
Buildings	\$ 40,666,615	\$ 973,409	\$ -	\$ 41,640,024
Equipment	6,362,259	160,635	(45,738)	6,477,156
Library holdings	<u>4,022,424</u>	<u>38,881</u>	<u>(57,227)</u>	<u>4,004,078</u>
Total other capital assets	<u>51,051,298</u>	<u>1,172,925</u>	<u>(102,965)</u>	<u>52,121,258</u>
Less accumulated depreciation for:				
Buildings	(15,054,132)	(1,010,128)		(16,064,260)
Equipment	(4,764,223)	(358,723)	45,738	(5,077,208)
Library holdings	<u>(3,863,391)</u>	<u>(63,601)</u>	<u>57,227</u>	<u>(3,869,765)</u>
Total accumulated depreciation	<u>(23,681,746)</u>	<u>(1,432,452)</u>	<u>102,965</u>	<u>(25,011,233)</u>
Other capital assets, net	<u>\$ 27,369,552</u>	<u>\$ (259,527)</u>	<u>\$ -</u>	<u>\$ 27,110,025</u>
Capital asset summary:				
Capital assets not being depreciated	\$ 1,845,935	\$ 60,167	\$ (282,465)	\$ 1,623,637
Other capital assets	<u>51,051,298</u>	<u>1,172,925</u>	<u>(102,965)</u>	<u>52,121,258</u>
Total cost of capital assets	52,897,233	1,233,092	(385,430)	53,744,895
Less accumulated depreciation	<u>(23,681,746)</u>	<u>(1,432,452)</u>	<u>102,965</u>	<u>(25,011,233)</u>
Capital assets, net	<u>\$ 29,215,487</u>	<u>\$ (199,360)</u>	<u>\$ (282,465)</u>	<u>\$ 28,733,662</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, 2020, the College had no significant outstanding contractual commitments for property, plant and equipment expenditures.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2020 AND 2019

NOTE 6 - LONG-TERM LIABILITIES

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

	2020				
	Beginning <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	Ending <u>Balance</u>	Current <u>Portion</u>
Net other postemployment benefit liability	\$ 3,652,018	\$ 228,028	\$ 1,034,283	\$ 2,845,763	\$
Net pension liability	435,555	150,013	134,383	451,185	
Compensated absences	<u>469,587</u>	<u>61,281</u>		<u>530,868</u>	<u>352,476</u>
Total noncurrent liabilities	<u>\$ 4,557,160</u>	<u>\$ 439,322</u>	<u>\$ 1,168,666</u>	<u>\$ 3,827,816</u>	<u>\$ 352,476</u>
	2019				
	Beginning <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	Ending <u>Balance</u>	Current <u>Portion</u>
Net other postemployment benefit liability	\$ 3,968,163	\$ 437,129	\$ 753,274	\$ 3,652,018	\$
Net pension liability	606,106	2,016	172,567	435,555	
Compensated absences	<u>403,779</u>	<u>65,808</u>		<u>469,587</u>	<u>312,802</u>
Total noncurrent liabilities	<u>\$ 4,978,048</u>	<u>\$ 504,953</u>	<u>\$ 925,841</u>	<u>\$ 4,557,160</u>	<u>\$ 312,802</u>

NOTE 7 - OPERATING LEASE OBLIGATIONS

The College leases various equipment, auto mobiles, and buildings, under operating lease agreements. Aggregate payment for operating leases amounted to \$131,837 and \$124,997 for the years ended June 30, 2020 and 2019, respectively. Future minimum rental commitments are as follows as of June 30, 2020:

<u>Years Ending June 30,</u>	
2021	\$ 29,367
2022	<u>17,892</u>
Total	<u>\$ 47,259</u>

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2020 AND 2019

NOTE 8 - OTHER POSTEMPLOVMENT BENEFITS

As related to the implementation of GASB 75, following are the College's net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, revenues, and the OPEB expense and expenditures for the fiscal years ended June 30, 2020 and 2019:

	2020	2019
Net OPEB liability	\$ 2,845,763	\$ 3,652,018
Deferred outflows of resources	482,019	446,755
Deferred inflows of resources	1,370,424	1,046,996
Revenues	172,528	230,709
OPEB expense	{41,610)	290,564
Contributions made by the College	336,192	276,087

Plan Description

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

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

RHBT is considered a component unit of the State of West Virginia for financial reporting purposes, and, as such, its financial report is also included in the State of West Virginia's Comprehensive Annual Financial Report. RHBT issues publicly available financial statements and required supplementary information for the OPEB plan. Details regarding this plan and a copy of the RHBT financial report may be obtained by contacting PEIA at 601 57th Street SE, Suite 2, Charleston, West Virginia 25304-2345, or by calling {888} 680-7342.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2020 AND 2019

NOTE 8 - OTHER POSTEMPLOVMENT BENEFITS (Continued)

Benefits Provided

The Plan provides the following benefits :

- Medical and prescription drug insurance
- Life insurance

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

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

Contributions

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

Paygo premiums are established by the PEIA Finance Board annually. All participating employers are required by statute to contribute this premium to the RHBT at the established rate for every active policyholder per month. The paygo rates related to the measurement date of June 30, 2019 and 2018 were:

	2019	2018
Paygo premium	\$183	\$ 177

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

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

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

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2020 AND 2019

NOTE 8 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

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

The College's contributions to the OPEB plan for the years ended June 30, 2020, 2019, and 2018, were \$336,192, \$276,087, and \$280,764, respectively.

Assumptions

The June 30, 2020 OPEB liability for financial reporting purposes was determined by an actuarial valuation as of July 1, 2018 and rolled forward to June 30, 2019. The following actuarial assumptions were used and applied to all periods included in the measurement, unless otherwise specified:

- Inflation rate: 2.75%.
- Wage inflation rate : 4.00%.
- Investment rate of return: 7.15%, net of OPEB plan investment expense, including inflation.
- Asset valuation method: Investments are reported at fair (market) value.
- Actuarial cost method: Entry age normal cost method.
- Amortization method: Level percentage of payroll over a 20-year closed period.
- Projected salary increases: Dependent upon pension system ranging from 3.0-6.5%, including inflation.
- Retirement age : Experience-based table of rates that are specific to the type of eligibility condition.
- Aging factors : Based on the 2013 SOA Study "Health Care Costs- From Birth to Death" .
- Mortality rates based on RP-2000 Mortality Tables.
- Healthcare cost trend rates : Trend rate for pre-Medicare per capita costs of 8.5% for plan year end 2020, decreasing by 0.5% each year thereafter, until ultimate trend rate of 4.5% is reached in plan year 2028. Trend rate for Medicare per capita costs of 3.1% for plan year end 2020. 9.5% for plan year end 2021, decreasing by 0.5% each year thereafter, until ultimate trend rate of 4.5% is reached in plan year end 2031.
- Ex penses: Health administrative expenses are included in the development of the per capita claims cost. Operating expenses are included as a component of the annual expense.

Experience studies are performed at least once in every five-year period. The most recent experience study covered the period from July 1, 2010 to June 30, 2015. These assumptions will remain in effect for valuation purposes until such time as the RHBT adopts revised assumptions.

Certain assumptions have been changed since the prior actuarial valuation of June 30, 2017 and a measurement date of June 30, 2019. The net effect of assumption changes to the State OPEB plan was approximately \$236 million. The assumption changes that most significantly impacted the total OPEB liability were an approximate \$11.8 million decrease in the per capita claims costs for Pre-Medicare and Medicare, as well as an approximate \$224.2 million decrease due to capped subsidy costs implemented in December 2019. Certain other assumption changes were noted but did not materially impact the total OPEB liability.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2020 AND 2019

NOTE 8 - OTHER POSTEMPLOVMENT BENEFITS (Continued)

The long-term expected rate of return of 7.15% on OPEB plan investments was determined by a combination of an expected long-term rate of return of 7.50% for long-term assets invested with the WV Investment Management Board and an expected short-term rate of return of 3.00% for assets invested with the BTI.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage. Target asset allocations, capital market assumptions (CMA) , and a 10-year forecast of nominal geometric returns by major asset class were provided by the plan's investment advisors, including the West Virginia Investment Management Board (WV-IMB) . The projected nominal return for the Money Market Pool held with the BTI was estimated based on the WV-IMB assumed inflation of 2.0% plus a 25 basis point spread.

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

Asset Class	Target Allocation	Long-term Expected Real Return
Global equity	49.5%	4.8%
Core plus fixed income	13.5%	2.1%
Core real estate	9.0%	4.1%
Hedge fund	9.0%	2.4%
Private equity	9.0%	6.8%
Cash and cash equivalents	10.0%	0.3%

Real returns by asset class, as shown in the above tables, were estimated using a static inflation assumption of 2.0%. Consequently, real returns may not reflect the potential volatility of inflation by asset class.

Single discount rate . A single discount rate of 7.15% was used to measure the total OPEB liability. This single discount rate was based on the expected rate of return on OPEB plan investments of 7.15% and a tax -exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date to the extent benefits are effectively financed on a pay-as-you-go basis. The long-term municipal bond rate used to develop the single discount rate was 3.62% as of the beginning of the year and 3.13% as of the end of the year. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made in accordance with the prefunding and investment policies. Future pre-funding assumptions include a \$30 million annual contribution from the State through 2037 . Based on those assumptions, and that the Plan is expected to be fully funded by fiscal year ended June 30, 2033, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability. Discount rates are subject to change between measurement dates . The discount rate used to measure the total OPEB liability did not change from the June 30, 2017 valuation to the June 30, 2018 valuation.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2020 AND 2019

NOTE 8 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

Sensitivity of the net OPEB liability to changes in the discount rate. The following presents the College's proportionate share of the net OPEB liability as of June 30, 2020 and 2019 calculated using the discount rate of 7.15%, as well as what the College's net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower {6.15%} or one percentage point higher {8.15%} than the current rate .

	<u>1% Decrease</u> <u>{6.15%}</u>	<u>Current Discount Rate</u> <u>{7.15%}</u>	<u>1% Increase</u> <u>{8.15%}</u>
2020 Net OPEB liability	\$3,396,334	\$ 2,845,763	\$ 2,385,028
2019 Net OPEB liability	4,292,221	3,652,018	3,118,341

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rate. The following presents the College's proportionate share of the net OPEB liability as of June 30, 2020 and 2019 calculated using the healthcare cost trend rate, as well as what the College's net OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current rate .

	<u>1% Decrease</u>	<u>Current Healthcare</u> <u>Cost Trend Rate</u>	<u>1% Increase</u>
2020 Net OPEB liability	\$ 2,294,697	\$ 2,845,763	\$ 3,514,482
2019 Net OPEB liability	3,021,849	3,652,018	4,419,859

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

The June 30, 2020 net OPEB liability was measured as of June 30, 2019, and the total OPEB liability was determined by an actuarial valuation as of June 30, 2018, rolled forward to the measurement date of June 30, 2019. The June 30, 2019 net OPEB liability was measured as of June 30, 2018, and the total OPEB liability was determined by an actuarial valuation as of June 30, 2017, rolled forward to the measurement date of June 30, 2018.

At June 30, 2020, the College's proportionate share of the net OPEB liability was \$3,428,133. Of this amount, the College recognized \$2,845,763 as its proportionate share on the statement of net position. The remainder of \$582,370 denotes the College's proportionate share of net OPEB liability attributable to the special funding.

At June 30, 2019, the College's proportionate share of the net OPEB liability was \$4,406,793. Of this amount, the College recognized \$3,652,018 as its proportionate share on the statement of net position. The remainder of \$754,775 denotes the College's proportionate share of net OPEB liability attributable to the special funding .

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2020 AND 2019

NOTE 8 - OTHER POSTEMPLOVMENT BENEFITS (Continued)

The allocation percentage assigned to each participating employer and non-employer contributing entity is based on its proportionate share of employer and non-employer contributions to OPEB for each of the fiscal years ended June 30, 2019 and 2018. Employer contributions are recognized when due. At the June 30, 2019 measurement date, the College's proportion was 0.171521178%, an increase of 0.001298510% from its proportion of 0.170222668% calculated as of June 30, 2018. At the June 30, 2018 measurement date, the College's proportion was 0.170222668%, an increase of 0.008848926% from its proportion of 0.161373742% calculated as of June 30, 2017.

For the year ended June 30, 2020, the College recognized OPEB expense of \$(41,610). Of this amount, \$(214,138) was recognized as the College's proportionate share of OPEB expense and \$172,528 as the amount of OPEB expense attributable to special funding from a non-employer contributing entity. The College also recognized revenue of \$172,528 for support provided by the State.

For the year ended June 30, 2019, the College recognized OPEB expense of \$290,564. Of this amount, \$59,855 was recognized as the College's proportionate share of OPEB expense and \$230,709 as the amount of OPEB expense attributable to special funding from a non-employer contributing entity. The College also recognized revenue of \$230,709 for support provided by the State.

At June 30, 2020 and 2019, deferred outflows of resources and deferred inflows of resources related to OPEB are as follows.

<u>June 30, 2020</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$	\$ 331,897
Changes in proportion and difference between employer contributions and proportionate share of contributions	145,125	354,122
Net difference between projected and actual investment earnings		30,699
Changes in assumptions		577,143
Reallocation of opt-out employer changes in proportionate share	702	76,563
Contributions after the measurement date	<u>336,192</u>	
Total	<u>\$ 482,019</u>	<u>\$ 1,370,424</u>

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2020 AND 2019

NOTE 8 - OTHER POSTEMPLOVMENT BENEFITS (Continued)

<u>June 30, 2019</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$	\$ 54,021
Changes in proportion and difference between employer contributions and proportionate share of contributions	170,668	560,728
Net difference between projected and actual investment earnings		67,598
Change in assumption		364,649
Contributions after the measurement date	<u>276,087</u>	
 Total	 <u>\$ 446,755</u>	 <u>\$ 1,046,996</u>

The College will recognize the \$336,192 reported as deferred outflows of resources resulting from OPEB contributions after the measurement date as a reduction of the net OPEB liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Fiscal Year Ended June 30,</u>	<u>Amortization</u>
2021	\$ (484,545)
2022	(483,520)
2023	(260,480)
2024	<u>3,948</u>
	<u>\$ (1,224,597)</u>

Payables to the OPEB Plan

The College did not report any amounts payable for normal contributions to the OPEB plan as of June 30, 2020 and 2019 .

NOTE 9 - 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.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2020 AND 2019

NOTE 9 - RETIREMENT PLANS (Continued)

Effective January 1, 2003, higher education employees enrolled in the basic 401(a) retirement plan with TIAA-CREF have an option to switch to the Educators Money 401(a) basic retirement plan (Educators Money) . New hires have the choice of either plan. As of June 30, 2020, there were no employees enrolled in the Educators Money 401(a) basic retirement plan.

DEFINED BENEFIT PENSION PLAN

Some employees of the College are enrolled in a defined benefit pension plan, the STRS plan, which is administered by the CPRB.

As related to the implementation of GASB 68, following are the College's net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, revenues, and the pension expense and expenditures for the fiscal years ended June 30:

STRS	2020	2019
Net pension liability	\$ 451,185	\$ 435,555
Deferred outflows of resources	107,134	82,359
Deferred inflows of resources	179,303	290,649
Revenues	131,364	99,612
Pension expense	81,384	20,322
Contributions made by the College	63,111	65,693

Plan Description

STRS is a multiple employer defined benefit cost-sharing public employee retirement system providing retirement benefits as well as death and disability benefits. It covers all full-time employees of the 55 county public school systems in the State of West Virginia (the State) and certain personnel of the 13 State-supported institutions of higher education, State Department of Education, and the Higher Education Policy Commission hired prior to July 1, 1991. Employees of the State-supported institutions of higher education and the Higher Education Policy Commission hired after June 30, 1991 are required to participate in the Higher Education Retirement System. STRS closed membership to new hires effective July 1, 1991. However, effective July 1, 2005, all new employees hired for the first time are required to participate in STRS.

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

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2020 AND 2019

NOTE 9 - RETIREMENT PLANS (Continued)

Benefits Provided

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

Contributions

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

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

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

- 15% of gross salary of their TRS members hired prior to July 1, 1991;
- 7.5% of the gross salary of their TRS covered employees hired for the first time after July 1, 2005 and for those TDCRS members who elected to transfer to TRS effective July 1, 2008;
- a certain percentage of fire insurance premiums paid by State residents; and
- under WV State code section 18-9-A-6a, beginning in fiscal year 1996, an amount determined by the State Actuary as being needed to eliminate the STRS unfunded liability within 40 years of June 30, 1994. As of June 30, 2020 and 2019, the College's proportionate share attributable to this special funding subsidy was \$131,634 and \$99,612, respectively.

The College's contributions to STRS for the years ended June 30, 2020, 2019, and 2018, were \$63,111, \$65,693, and \$63,694, respectively.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2020 AND 2019

NOTE 9 - RETIREMENT PLANS (Continued)

Assumptions

The total pension liabilities for financial reporting purposes were determined by actuarial valuations as of July 1, 2018 and 2017 and rolled forward to June 30, 2019 and 2018, respectively. The following actuarial assumptions were used and applied to all periods included in the measurement:

- Actuarial cost method: Entry age normal cost with level percentage of payroll.
- Asset valuation method: Investments are reported at fair (market) value.
- Amortization method and period: Level dollar, fixed period over 40 years, from July 1, 1994 through fiscal year 2035.
- Investment rate of return: 7.50%, net of pension plan administrative and investment expenses.
- Projected salary increases: Teachers 3.00-6.00% and non-teachers 3.00-6.50%, based on age.
- Inflation rate: 3.0%.
- Discount rate: 7.5%.
- Mortality rates based on RP-2000 Mortality Tables.
- Withdrawal rates: Teachers 0.8-35.00% and non-teachers 1.316-24.75%
- Disability rates: 0.008-0.704%.
- Retirement age: An age-related assumption is used for participants not yet receiving payments.
- Retirement rates : 15 -100%.
- Ad hoc cost-of-living increases in pensions are periodically granted by the Legislature. However, the retirement system makes no automatic provision for such increases.

Experience studies are performed at least once in every five-year period. The most recent experience study covered the period from July 1, 2010 to June 30, 2015. These assumptions will remain in effect for valuation purposes until such time as the CPRB adopts revised assumptions.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of the long-term geometric real rates of return for each major asset class included in STRS' target asset allocation as of June 30, 2019 and 2018, are summarized below.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2020 AND 2019

NOTE 9 - RETIREMENT PLANS (Continued)

June 30, 2019		
Asset Class	Long-term Expected Real Rate of Return	Target Allocation
Domestic equity	5.8%	27.5%
International equity	7.7%	27.5%
Fixed income	3.3%	15.0%
Real estate	6.1%	10.0%
Private equity	8.8%	10.0%
Hedge funds	4.4%	<u>10.0%</u>
Total		<u>100.0%</u>
June 30, 2018		
Asset Class	Long-term Expected Real Rate of Return	Target Allocation
Domestic equity	4.5%	27.5%
International equity	8.6 %	27.5%
Core fixed income	3.3%	15.0%
Real estate	6.0%	10.0%
Private equity	6.4%	10.0%
Hedge funds	4.0%	<u>10.0%</u>
Total		<u>100.0%</u>

Discount rate. The discount rate used to measure the total STRS pension liability was 7.50% for fiscal years 2020 and 2019. The projection of cash flows used to determine the discount rate assumed that State contributions will continue to follow the current funding policy. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on STRS' investments was applied to all periods of projected benefit payments to determine the total pension liability .

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2020 AND 2019

NOTE 9 - RETIREMENT PLANS (Continued)

Sensitivity of the net pension liability to changes in the discount rate. The following presents the College's proportionate share of the STRS net pension liability as of June 30, 2020 and 2019 calculated using the discount rate of 7.50%, as well as what the College's STRS net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.50%) or one percentage point higher (8.50%) than the current rate.

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Net pension liability 2020	\$ 615,825	\$ 451,185	\$ 310,352
Net pension liability 2019	587,919	435,555	305,294

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

The June 30, 2020 STRS net pension liability was measured as of June 30, 2019, and the total pension liability was determined by an actuarial valuation as of July 1, 2018, rolled forward to the measurement date of June 30, 2019. The June 30, 2019 STRS net pension liability was measured as of June 30, 2018, and the total pension liability was determined by an actuarial valuation as of June 30, 2017, rolled forward to the measurement date of June 30, 2018.

At June 30, 2020, the College's proportionate share of the STRS net pension liability was \$1,540,388. Of this amount, the College recognized \$451,185 as its proportionate share on the statement of net position. The remainder of \$1,089,203 denotes the College's proportionate share of net pension liability attributable to the special funding.

At June 30, 2019, the College's proportionate share of the STRS net pension liability was \$1,564,127. Of this amount, the College recognized \$435,555 as its proportionate share on the statement of net position. The remainder of \$1,128,572 denotes the College's proportionate share of net pension liability attributable to the special funding.

The allocation percentage assigned to each participating employer and non-employer contributing entity is based on their proportionate share of employer and non-employer contributions to STRS for each of the fiscal years ended June 30, 2019 and 2018. Employer contributions are recognized when due. At the June 30, 2019 measurement date, the College's proportion was 0.015165%, an increase of 0.001215% from its proportion of 0.013950% calculated as of June 30, 2018. At the June 30, 2018 measurement date, the College's proportion was 0.013950%, a decrease of 0.003593% from its proportion of 0.017543% calculated as of June 30, 2017.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2020 AND 2019

NOTE 9 - RETIREMENT PLANS (Continued)

For the year ended June 30, 2020, the College recognized STRS pension expense of \$81,384. Of this amount, \$(49,980) was recognized as the College's proportionate share of the STRS expense and \$131,364 as the amount of pension expense attributable to special funding from a non-employer contributing entity . The College also recognized revenue of \$131,364 for support provided by the State.

For the year ended June 30, 2019, the College recognized STRS pension expense of \$20,322. Of this amount, \$(79,290) was recognized as the College's proportionate share of the STRS expense and \$99,612 as the amount of pension expense attributable to special funding from a non-employer contributing entity . The College also recognized revenue of \$99,612 for support provided by the State.

At June 30, 2020 and 2019, deferred outflows of resources and deferred inflows of resources related to the STRS pension are as follows.

<u>June 30, 2020</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in proportion and difference between employer contributions and proportionate share of contributions	\$ 32,027	\$ 151,611
Net difference between projected and actual investment earnings		12,271
Differences between expected and actual experience	2,254	15,421
Changes in assumptions	9,742	
Contributions after the measurement date	<u>63,111</u>	
 Total	 <u>\$ 107,134</u>	 <u>\$ 179,303</u>
 <u>June 30, 2019</u>	 <u>Deferred Outflows of Resources</u>	 <u>Deferred Inflows of Resources</u>
Changes in proportion and difference between employer contributions and proportionate share of contributions	\$	\$ 259,192
Net difference between projected and actual investment earnings		22,676
Differences between expected and actual experience	3,132	8,781
Changes in assumptions	13,534	
Contributions after the measurement date	<u>65,693</u>	
 Total	 <u>\$ 82,359</u>	 <u>\$ 290,649</u>

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2020 AND 2019

NOTE 9 - RETIREMENT PLANS (Continued)

The College will recognize the \$63,111 reported as deferred outflows of resources resulting from pension contributions after the measurement date as a reduction of the STRS net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in STRS pension expense as follows.

Fiscal Year Ended June 30,	Amortization
2021	\$ (55,489)
2022	(50,128)
2023	(20,775)
2024	(8,888)
2025	(135,280)
	\$ (135,280)

Payables to the Pension Plan

The College did not report any amounts payable for normal contributions to the STRS as of June 30, 2020 and 2019.

DEFINED CONTRIBUTION BENEFIT PLANS

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, 2020, 2019 and 2018 were \$874,986, \$839,272, and \$859,006, respectively, which consisted of equal contributions from the College and covered employees in 2020, 2019, and 2018 of \$437,493, \$419,636, and \$429,503, respectively.

The College's total payroll for the years ended June 30, 2020, 2019, and 2018 was \$8,156,587, \$7,878,476, and \$7,944,548, respectively; total covered employees' salaries in the STRS and TIAA-CREF were \$420,743 and \$7,291,556 in 2020; \$437,954 and \$6,993,928 in 2019, and \$424,629 and \$7,158,377 in 2018, respectively.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2020 AND 2019

NOTE 10- FOUNDATION

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

The Foundation's net assets totaled \$4,423,373 and \$3,651,099 at December 31, 2019 and 2018, 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, 2020 and 2019, the Foundation made \$185,442 and \$195,505 respectively, in contributions to the College for student scholarships and other support. Complete financial statements for the Foundation can be obtained from the Southern West Virginia Community College Foundation, Inc.

NOTE 11-AFFILIATED ORGANIZATION AND OTHER STATE AGENCIES

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

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

	<u>2020</u>	<u>2019</u>
Due to:		
WVNET	\$ 35,406	\$ 1,942
WV State Treasurer's Office	78	
WV Office of the Attorney General	52	
WV Department of Administration	4,632	
WV Public Employees Insurance Agency	<u>6,278</u>	
	<u>\$ 46,446</u>	<u>\$ 1,942</u>

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2020 AND 2019

NOTE 12 - CONTINGENCIES

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

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

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

Beginning in the first quarter of 2020, the nation and the College's primary market area were affected by the consequences from the COVID-19 (coronavirus) pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate it have had, and are expected to continue to have, an adverse impact on the economies of many states, including the geographical area in which the College operates. It is unknown how long these conditions will last and what the complete financial effect will be to the College. Additionally, it is reasonably possible that estimates made in the financial statements may be adversely impacted in the near-term as a result of these conditions.

NOTE 13 - COMPONENT UNIT DISCLOSURES

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

NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018

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. The Foundation is considered to be a component unit of the College. Administrative services are provided by the College.

Basis of Accounting - The financial statements of the Foundation have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

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

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

Net Assets with Donor Restrictions - Net assets with donor restrictions are resources that are restricted by a donor for use for a particular purpose or in a particular future period. Some donor-imposed restrictions are temporary in nature, and the restriction will expire when the resources are used in accordance with the donor's instructions or when the stipulated time has passed. Other donor-imposed restrictions are perpetual in nature; the Foundation must continue to use the resources in accordance with the donor's instructions. When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions. Net assets restricted for acquisition of buildings or equipment (or less commonly, the contribution of those assets directly) are reported as net assets with donor restrictions until the specified asset is placed in service by the Foundation, unless the donor provides more specific directions about the period of its use.

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.

NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents - Cash and cash equivalents include cash in checking accounts and short-term investments with an original maturity of 3 months or less.

Investments - The Foundation carries investments and endowment assets created by donor-restricted endowments and donor-designated funds in equities and cash equivalents with readily determinable fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets in the accompanying statement of activities. Interest and gains restricted by donors are reported as increases in net assets with donor restrictions and are reclassified as net assets without donor restrictions in the year the restrictions are satisfied.

Contributions and Unconditional Promises to Give - Contributions receivable are unconditional promises to give that are recognized as contributions when the promise is received. Contributions receivable that are expected to be collected in less than one year are reported at net realizable value. Contributions receivable that are expected to be collected in more than one year are recorded at fair value at the date of promise. That fair value is computed using a present value technique applied to anticipated cash flows. Amortization of the resulting discount is recognized as additional contribution revenue. Conditional promises to give are not recorded as support until the conditions are substantially met. The majority of the promises to give are received from local individual and business contributors as a result of the VISION 2020 campaign.

Contributions of donated noncash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance nonfinancial assets or require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased, if not provided by donation, are recorded at their fair values in the period received.

The allowance for uncollectible contributions receivable is determined based on management's evaluation of the collectability of individual promises. Promises that remain uncollected more than one year after their due dates are written *off* unless the donors indicate that payment is merely postponed. As of December 31, 2019 and 2018, management has written *off* approximately \$38,100 and \$76,545, respectively of uncollected promises. Management has determined that the remaining outstanding promises to give are fully collectible.

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 when the specified conditions are satisfied.

SOUTHERN WEST VIRGINIA COMMUNITY COLLEGE FOUNDATION, INC.

NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Expense Recognition and Allocation - The cost of providing the Foundation's programs and other activities is summarized below. Expenses that can be identified with a specific program or support service are charged directly to that program or support service .

General and administrative expenses include those costs that are not directly identifiable with any specific program, but which provide for the overall support and direction of the Foundation.

Fundraising costs are expensed as incurred, even though they may result in contributions to be received in future years. The Foundation generally does not conduct its fundraising activities in conjunction with its other activities. In the few cases in which it does, such as when the annual report or donor acknowledgements contain requests for contributions, joint costs have been allocated between fundraising and general and administrative expenses in accordance with standards for accounting for costs of activities that include fundraising. Additionally, advertising costs are expensed as incurred.

	<u>2019</u>	<u>2018</u>
Program Services:		
Scholarships	\$ 99,240	\$ 107,490
Direct program support	86,202	88,015
Educational development	<u>3,221</u>	<u>3,201</u>
Total program services	<u>188,663</u>	<u>198,706</u>
Supporting Services:		
Administrative and general:		
Outside services	44,385	51,254
Bad debt expense	38,100	76,545
Bank fees	35,739	32,588
Insurance	3,010	1,097
Business expense	<u>5,147</u>	<u>1,074</u>
Total administrative and general	126,381	162,558
Fundraising	<u>1,402</u>	<u>689</u>
Total supporting services	<u>127,783</u>	<u>163,247</u>
Total functional expenses	<u>\$ 316,446</u>	<u>\$ 361,953</u>

NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fixed Assets - The Foundation's fixed assets are carried at cost. Depreciation is computed using the straight-line method with estimated useful lives of 3 and 5 years for software and equipment, respectively. All fixed assets were fully depreciated as of December 31, 2013. No fixed assets were acquired in 2019. Therefore, no depreciation expense was recorded in 2019.

Income Taxes - The Foundation has qualified for a tax exemption under Section 501(c)(3) of the Internal Revenue Code and, accordingly, no provision has been recorded for income taxes in the accompanying financial statements.

The Foundation has analyzed tax positions taken for filing with the Internal Revenue Service and all state and local jurisdictions where it operates. Management believes that income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on the Foundation's statement of financial position. Accordingly, the Foundation has not recorded any reserves or related accruals for interest and penalties for uncertain tax positions as of December 31, 2019.

The Foundation is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Foundation believes it is no longer subject to income tax examinations for tax years prior to 2016.

New Accounting Standards - The Foundation adopted Accounting Standards Update (ASU) No. 2017-09 - *Revenue from Contracts with Customers (Topic 606)*, as amended, as management believes the standard improves the usefulness and understandability of the Foundation's financial reporting.

The Foundation also adopted ASU No. 2018-08 - *Not-for-Profit Entities: Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made (Topic 958)* as management believes the standard improves the usefulness and understandability of the Foundation's financial reporting.

Analysis of various provisions of the standard resulted in no significant changes in the way the Foundation recognizes revenue, and therefore, no changes to the previously issued audited financial statements were required on a retrospective basis.

SOUTHERN WEST VIRGINIA COMMUNITY COLLEGE FOUNDATION, INC.

NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018

NOTE 2 - LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of December 31, 2019, are:

Financial assets:

Cash and cash equivalents	\$ 241,421
Contributions receivable, net	32,838
Investments	4,070,417
Certificates of deposit	60,197
Other assets	<u>7,385</u>

Total financial assets	4,412,258
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Less financial assets held to meet donor-imposed restrictions:

Purpose-restricted net assets (Note 6)	(558,153)
Donor-restricted endowment funds (Note 7)	(3,017,958)

Less financial assets not available within one year:

Pledges receivable	<u>(543)</u>
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Amount available for general expenditures within one year	<u>\$ 835,604</u>
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The above table reflects donor-restricted and board-designated endowment funds as unavailable because it is the Foundation's intention to invest those resources for the long-term support of the Foundation.

NOTE 3 - INVESTMENTS

The cost and estimated fair values of investments at December 31, 2019, are as follows:

	<u>Estimated Fair Value</u>	<u>Cost</u>
Publicly traded equity securities	\$ 4,016,417	\$ 2,586,090
Real estate	<u>54,000</u>	<u>54,000</u>
Total	<u>\$ 4,070,417</u>	<u>\$ 2,640,090</u>

The cost and estimated fair values of investments at December 31, 2018, are as follows:

	<u>Estimated Fair Value</u>	<u>Cost</u>
Publicly traded equity securities	<u>\$ 3,178,352</u>	<u>\$ 2,264,135</u>

SOUTHERN WEST VIRGINIA COMMUNITY COLLEGE FOUNDATION, INC.

NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018**NOTE 4 - PROMISES TO GIVE**

Unconditional promises to give at December 31, 2019 and 2018, are as follows :

	<u>2019</u>	<u>2018</u>
Receivable in one year	\$ 32,295	\$ 71,344
Receivables in two to five years	<u>1,500</u>	<u>15,190</u>
Total unconditional promises to give	33,795	86,534
Discounts to net present value	<u>(957)</u>	<u>(957)</u>
Net unconditional promises to give	<u>\$ 32,838</u>	<u>\$ 85,577</u>

The discount rate used on long-term promises to give was 3.25 percent in 2019 and 3.5 percent in 2018.

NOTE 5 - RELATED-PARTY TRANSACTIONS

The Foundation scholarships are awarded by the College. The Foundation recognized expenses in the amount of \$99,240 and \$107,490 in 2019 and 2018, respectively, for student scholarships and \$86,202 and \$88,015 in 2019 and 2018, respectively, for other support payments to the College.

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

NOTE 6 - NET ASSETS WITH DONOR RESTRICTIONS

At December 31, 2019 and 2018, net assets with donor restrictions are available for the following purposes or periods:

	<u>2019</u>	<u>2018</u>
Purpose restrictions, available for spending:		
Scholarships	\$ 542,780	\$ 373,736
Educational development	<u>15,373</u>	<u>12,915</u>
Total purpose-restricted net assets	<u>558,153</u>	<u>386,651</u>
Donor restricted endowment funds, which must be appropriated by the Board of Directors before use:		
Scholarships	1,574,436	1,960,997
Athletic programs	1,443,522	338,469
Other	<u>10,630</u>	<u>10,630</u>
Total endowment funds managed by the Foundation	<u>3,017,958</u>	<u>2,310,096</u>
Total net assets with donor restrictions	<u>\$ 3,576,111</u>	<u>\$ 2,696,747</u>

SOUTHERN WEST VIRGINIA COMMUNITY COLLEGE FOUNDATION, INC.

NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018

NOTE 7 - ENDOWMENT FUNDS

The Foundation classifies investment and endowment funds in accordance with Accounting Standards Codification 958-205: *Net Asset Classification of Funds Subject to an Enacted Version of the Uniform Prudent Management of Institutional Funds Act and Enhanced Disclosures for All Endowment Funds*. This standard provides guidance on net asset classification of donor-restricted funds subject to the *Uniform Prudent Management of Institutional Funds Act* (UPMIFA). As required by generally accepted accounting principles, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Directors of the Foundation has interpreted the UPMIFA as requiring the preservation of fair value as of the original gift date of the donor-restricted endowment funds absent any explicit donor stipulations to the contrary. Donor-restricted endowment funds are subject to a time restriction imposed by UPMIFA until amounts are appropriated for expenditure by the Foundation. In addition, most donor-restricted endowment funds are subject to restrictions on the use of the appropriated amounts. Note 6 describes the purposes for which donor-restricted endowment funds may be used. As a result, donor-restricted endowment funds are classified as net assets with donor restrictions.

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

Currently, all investment returns are recorded as donor-restricted net assets based upon donor restrictions on use of investment income or return, with the exception of unrealized gains or losses that reduce the value of the endowment assets below the level required by the donor. These amounts are reported as net assets without donor restrictions. Gains that restore the fair value of the asset to the required level are included as increases in net assets without donor restrictions until funds are no longer considered "under water".

The cost and estimated fair values of endowment investments at December 31, 2019, are as follows:

	<u>Estimated Fair Value</u>	<u>Cost</u>
Cash and cash equivalents	\$ 63,529	\$ 63,529
Equity and equity mutual funds	<u>2,954,429</u>	<u>2,002,780</u>
Total	<u>\$ 3,017,958</u>	<u>\$ 2,066,309</u>

SOUTHERN WEST VIRGINIA COMMUNITY COLLEGE FOUNDATION, INC.

NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018**NOTE 7 - ENDOWMENT FUNDS (CONTINUED)**

The cost and estimated fair values of endowment investments at December 31, 2018, are as follows :

	<u>Estimated Fair Value</u>	<u>Cost</u>
Cash and cash equivalents	\$ 63,231	\$ 63,231
Equity and equity mutual funds	<u>2,246,865</u>	<u>1,650,928</u>
Total	<u>\$ 2,310,096</u>	<u>\$ 1,714,159</u>

Endowment net asset composition by restriction as of December 31, 2019, is as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Donor -restricted endowment funds	\$	\$ 3,017,958	\$ 3,017,958
Board-designated endowment funds	<u>_____</u>	<u>_____</u>	<u>_____</u>
Total	<u>\$ _____</u>	<u>\$ 3,017,958</u>	<u>\$ 3,017,958</u>

Changes in endowment net assets from 2018 to 2019 are as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
ENDOWMENT NET ASSETS, BEGINNING OF YEAR	<u>\$ _____</u>	<u>\$ 2,310,096</u>	<u>\$ 2,310,096</u>
Endowment investment return:			
Interest and dividends		92,871	92,871
Realized gains		23,778	23,778
Unrealized losses	<u>_____</u>	<u>355,400</u>	<u>355,400</u>
Total endowment investment return	<u>_____</u>	<u>472,049</u>	<u>472,049</u>
Contributions		400,572	400,572
Appropriation of endowments - release from restrictions	<u>_____</u>	<u>{164,759}</u>	<u>{164,759}</u>
ENDOWMENT NET ASSETS, END OF YEAR	<u>\$ _____</u>	<u>\$ 3,017,958</u>	<u>\$ 3,017,958</u>

The cash equivalents, representing approximately 3 percent of the investment assets as of December 31, 2019, are held in liquid asset funds managed by financial institutions.

SOUTHERN WEST VIRGINIA COMMUNITY COLLEGE FOUNDATION, INC.

NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018**NOTE 7 - ENDOWMENT FUNDS (CONTINUED)**

Endowment net asset composition by restriction as of December 31, 2018, is as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Donor-restricted endowment funds	\$	\$ 2,310,096	\$ 2,310,096
Board-designated endowment funds	_____	_____	_____
Total	<u>\$</u>	<u>\$ 2,310,096</u>	<u>\$ 2,310,096</u>

Changes in endowment net assets from 2017 to 2018 are as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
ENDOWMENT NET ASSETS, BEGINNING OF YEAR	<u>\$</u>	<u>\$ 2,447,696</u>	<u>\$ 2,447,696</u>
Endowment investment return:			
Interest and dividends		87,561	87,561
Realized gains		74,057	74,057
Unrealized losses	_____	(179,365)	(179,365)
Total endowment investment return	_____	(17,747)	(17,747)
Contributions		87,506	87,506
Appropriation of endowments - release from restrictions	_____	(207,359)	(207,359)
ENDOWMENT NET ASSETS, END OF YEAR	<u>\$</u>	<u>\$ 2,310,096</u>	<u>\$ 2,310,096</u>

NOTE 8- FAIR VALUE MEASUREMENTS

Accounting standards require that the Foundation adopt fair value measurement for financial assets and financial liabilities. This enhanced guidance for using fair value to measure assets and liabilities applies whenever other standards require or permit assets or liabilities to be measured at fair value. This guidance does not expand the use of fair value in any new circumstances.

Accounting standards establish a hierarchical disclosure framework associated with the level of pricing observability utilized in measuring assets and liabilities at fair value. The three broad levels defined by these standards are as follows:

Level 1: Quoted prices are available in active markets for identical assets or liabilities as of the reported date.

NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018

NOTE 8- FAIR VALUE MEASUREMENTS (CONTINUED)

Level 2: 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 3: 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, 2019 and 2018 by level within the fair value hierarchy. Equity securities are classified as Level 1 securities and are valued using observable market prices. As required by accounting standards, financial assets are classified in their entirety based on the lowest level of input that is significant to the fair value measurement.

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>2019</u>				
<u>Valued on a recurring basis:</u>				
Asset s:				
Equity securities	\$ 4,016,417	\$	\$	\$ 4,016,417
Real Estate			54,000	54,000
	<u>\$ 4,016,417</u>	<u>\$</u>	<u>\$ 54,000</u>	<u>\$ 4,070,417</u>
<u>2018</u>				
<u>Valued on a recurring basis:</u>				
Asset s:				
Equity securities	\$ 3,178,352	\$	\$	\$ 3,178,352

NOTE 9 - SUBSEQUENT EVENTS

Beginning in the first quarter of 2020, the nation and the Foundation's primary market area were affected by the consequences from the COVID-19 (coronavirus) pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate it have had, and are expected to continue to have, an adverse impact on the economies of many states, including the geographical area in which the Foundation operates. It is unknown how long these conditions will last and what the complete financial effect will be to the Foundation. Additionally, it is reasonably possible that estimates made in the financial statements have been, or will be, materially and adversely impacted in the near term as a result of these conditions.

The Foundation assessed events occurring subsequent to December 31, 2019, through July 15, 2020, for potential recognition and disclosure in the financial statements. No events have occurred that would require adjustment to, or disclosure in, the financial statements which were available to be issued on July 15, 2020.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2020 AND 2019

NOTE 14 - NATURAL CLASSIFICATIONS WITH FUNCTIONAL CLASSIFICATIONS

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

	2020							
	Salaries and Wages	Benefits	Supplie s and Other Services	Utilities	Scholarships and Fellowships	Depreciation	Fees Assessed by the Commission	Total
Instruction	\$ 3,528,151	\$ 941,226	\$ 542,190	\$ 14,349	\$	\$	\$	\$ 5,028,916
Public service	327,008	95,922	43,688					466,618
Academic support	718,178	205,402	31,865					955,445
Student services	1,088,879	312,099	86,941					1,487,919
General institutional support	2,204,100	305,440	1,365,306	237,368				4,112,214
Operations and maintenance of plant	352,989	118,587	408,678	549,740				1,429,994
Student financial aid	50,991				4,289,439			4,340,430
Auxiliary enterprises			6,339					6,339
Depreciation						1,430,971		1,430,971
Other							66,918	66,918
Total	\$ 8,270,296	\$ 1,978,676	\$ 2,485,007	\$ 801,457	\$ 4,289,439	\$ 1,430,971	\$ 66,918	\$ 19,322,764

	2019							
	Salaries and Wages	Benefits	Supplies and Other Services	Utilities	Scholarships and Fellowships	Depreciation	Fees Assessed by the Commission	Total
Instruction	\$ 3,529,645	\$ 947,638	\$ 529,736	\$ 8,241	\$	\$	\$	\$ 5,015,260
Public service	288,885	82,313	165,699					536,897
Academic support	667,703	195,456	158,476					1,021,635
Student services	900,565	274,608	150,642					1,325,815
General institutional support	2,100,442	508,099	1,163,568	229,828				4,001,937
Operations and maintenance of plant	335,745	117,164	429,049	589,472				1,471,430
Student financial aid	44,714		147		3,753,578			3,798,439
Auxiliary enterprises	30,186	12,071	22,334					64,591
Depreciation						1,432,452		1,432,452
Other							70,609	70,609
Total	\$ 7,897,885	\$ 2,137,349	\$ 2,619,651	\$ 827,541	\$ 3,753,578	\$ 1,432,452	\$ 70,609	\$ 18,739,065

REQUIRED SUPPLEMENTARY INFORMATION

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
 June 30, 2020

State Teachers' Retirement System
 Last 10 Fiscal Years*

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
College's proportion of the net pension liability (asset) (percentage)	0.015165%	0.013950%	0.017543%	0.018586%	0.021596%	0.025505%				
College's proportionate share of the net pension liability (asset)	\$ 451,185	\$ 435,555	\$ 606,106	\$ 763,874	\$ 754,590	\$ 879,883				
State's proportionate share of the net pension liability (asset)	<u>1,089,203</u>	<u>1,128,572</u>	<u>1,340,375</u>	<u>1,454,976</u>	<u>1,707,576</u>	<u>1,988,159</u>				
Total proportionate share of the net pension liability (asset)	<u>\$ 1,540,388</u>	<u>\$ 1,564,127</u>	<u>\$ 1,946,481</u>	<u>\$ 2,218,850</u>	<u>\$ 2,462,166</u>	<u>\$ 2,868,042</u>				
College's covered payroll	<u>\$ 437,954</u>	<u>\$ 424,629</u>	<u>\$ 484,171</u>	<u>\$ 480,377</u>	<u>\$ 654,684</u>	<u>\$ 783,432</u>				
College's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	103.02%	102.57%	125.18%	159.02%	115.26%	112.31%				
Plan fiduciary net position as a percentage of the total pension liability	72.64%	71.20%	67.85%	61.42%	66.25%	65.95%				

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

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

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF PENSION CONTRIBUTIONS
 June 30, 2020

State Teachers' Retirement System
 Last 10 Fiscal Years

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Contractually required contribution	\$ 63,111	\$ 65,693	\$ 63,694	\$ 72,626	\$ 72,057	\$ 98,203				
Contributions in relation to the contractually required contribution	<u>(63,111)</u>	<u>(65,693)</u>	<u>(63,694)</u>	<u>(72,626)</u>	<u>(72,057)</u>	<u>(98,203)</u>				
Contribution deficiency (excess)	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>				
College's covered payroll	\$ 420,743	\$ 437,954	\$ 424,629	\$ 484,171	\$ 480,377	\$ 654,684				
Contributions as a percentage of covered payroll	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%				

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

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
 June 30, 2020

Last 10 Fiscal Years*

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
College's proportion of the net OPEB liability (asset) (percentage)	0.171521178 %	0.170222668 %	0.161373742 %							
College's proportionate share of the net OPEB liability (asset)	\$ 2,845,763	\$ 3,652,018	\$ 3,968,163							
State's proportionate share of the net OPEB liability (asset)	<u>582,370</u>	<u>754,775</u>	<u>815,065</u>							
Total proportionate share of the net OPEB liability (asset)	<u>\$ 3,428,133</u>	<u>\$ 4,406,793</u>	<u>\$ 4,783,228</u>							
College's covered-employee payroll	<u>\$ 6,083,379</u>	<u>\$ 6,268,021</u>	<u>\$ 6,247,930</u>							
College's proportionate share of the net OPEB liability (asset) as a percentage of its covered-employee payroll	46.78%	58.26%	63.51 %							
Plan fiduciary net position as a percentage of the total OPEB liability	39.69 %	30.98 %	25.10 %							

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

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

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF OPEB CONTRIBUTIONS
 June 30 , 2020

Last 10 Fiscal Years

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Statutorily required contribution	\$ 336,192	\$ 276,087	\$ 280,764							
Contributions in relation to the statutorily required contribution	<u>(336,192)</u>	<u>(276,087)</u>	<u>(280,764)</u>							
Contribution deficiency (excess)	<u>\$</u>	<u>\$</u>	<u>\$</u>							
College's covered-employee payroll	\$ 6,791,670	\$ 6,083,379	\$ 6,268,021							
Contributions as a percentage of covered-employee payroll	4.95%	4.54%	4.48%							

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

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION - PENSION
YEARS ENDED JUNE 30, 2020 AND 2019

Notes to Required Supplementary Information

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

	<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality</u>	<u>Discount Rate</u>
<u>2019</u>	3.0%	For teacher members, salary increases are based on member experience dependent on age and gender, ranging from 3.00 to 6.00%. For non-teacher members, salary increases are based on member experience, dependent on age and gender, ranging from 3.00 to 6.50%.	7.5%, net of pension plan investment expense, including inflation.	Active: RP2000, non-annuitant table, projected with Scale AA on a fully generational basis. Retired: healthy males - 97% of RP2000 healthy annuitant table, projected with Scale AA on a fully generational basis; healthy females - 94% of RP2000 healthy annuitant table, projected with Scale AA on a fully generational basis; disabled males - 96% of RP2000 disabled annuitant table, projected with Scale AA on a fully generational basis; disabled females -101% of RP2000 disabled annuitant table, projected with Scale AA on a fully generational basis .	7.5%
<u>2018</u>	3.0%	For teacher members, salary increases are based on member experience dependent on age and gender, ranging from 3.00 to 6.00%. For non-teacher members, salary increases are based on member experience, dependent on age and gender, ranging from 3.00 to 6.50%.	7.5%, net of pension plan investment expense, including inflation.	Active: RP2000, non-annuitant table, projected with Scale AA on a fully generational basis. Retired: healthy males - 97% of RP2000 healthy annuitant table, projected with Scale AA on a fully generational basis; healthy females - 94% of RP2000 healthy annuitant table, projected with Scale AA on a fully generational basis; disabled males - 96% of RP2000 disabled annuitant table, projected with Scale AA on a fully generational basis; disabled females -101% of RP2000 disabled annuitant table, projected with Scale AA on a fully generational basis .	7.5%
<u>2017</u>	3.0%	For teacher members, salary increases are based on member experience dependent on age and gender, ranging from 3.00 to 6.00%. For non-teacher members, salary increases are based on member experience, dependent on age and gender, ranging from 3.00 to 6.50%.	7.5%, net of pension plan investment expense, including inflation.	Active: RP2000, non-annuitant table, projected with Scale AA on a fully generational basis. Retired: healthy males - 97% of RP2000 healthy annuitant table, projected with Scale AA on a fully generational basis; healthy females - 94% of RP2000 healthy annuitant table, projected with Scale AA on a fully generational basis; disabled males - 96% of RP2000 disabled annuitant table, projected with Scale AA on a fully generational basis; disabled females -101% of RP2000 disabled annuitant table, projected with Scale AA on a fully generational basis .	7.5%

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION - PENSION
YEARS ENDED JUNE 30, 2020 AND 2019

<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality</u>	<u>Discount Rate</u>	
<u>2016</u>	3.0%	For teacher members, salary increases are based on member experience dependent on age and gender, ranging from 3.00 to 6.00%. For non-teacher members, salary increases are based on member experience, dependent on age and gender, ranging from 3.00 to 6.50%.	7.5%, net of pension plan investment expense, including inflation.	Active: RP2000, non-annuitant table, projected with Scale AA on a fully generational basis. Retired: healthy males - 97% of RP2000 healthy annuitant table, projected with Scale AA on a fully generational basis; healthy females - 94% of RP2000 healthy annuitant table, projected with Scale AA on a fully generational basis; disabled males - 96% of RP2000 disabled annuitant table, projected with Scale AA on a fully generational basis; disabled females - 101% of RP2000 disabled annuitant table, projected with Scale AA on a fully generational basis.	7.5%
<u>2015</u>	3.0%	For teacher members, salary increases are based on member experience dependent on age and gender, ranging from 3.75 to 5.25%. For non-teacher members, salary increases are based on member experience, dependent on age and gender, ranging from 3.40 to 6.50%.	7.5%, net of pension plan investment expense, including inflation.	Active: RP2000, non-annuitant monthly mortality table. Retired : RP2000 healthy annuitant, scale AA; Disabled : RP2000 disabled annuitant mortality table, scale AA.	7.5%
<u>2014</u>	3.0%	For teacher members, salary increases are based on member experience dependent on age and gender, ranging from 3.75 to 5.25%. For non-teacher members, salary increases are based on member experience, dependent on age and gender, ranging from 3.40 to 6.50%.	7.5%, net of pension plan investment expense, including inflation.	Active: RP2000, non-annuitant monthly mortality table; Retired: RP2000 healthy annuitant, scale AA; Disabled : RP2000 disabled annuitant mortality table, scale AA.	7.5%

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

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION - OPEB
YEARS ENDED JUNE 30, 2020 AND 2019

Actuarial Changes Other Postemployment Benefits Plan

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

	<u>Inflation Rate</u>	<u>Salary Increases</u>	<u>Wage Inflation Rate</u>	<u>Investment Rate of Return & Discount Rate</u>	<u>Mortality</u>	<u>Retirement Age</u>	<u>Aging Factors</u>	<u>Expenses</u>	<u>Healthcare Cost Trend Rates</u>
<u>2019</u>	2.75%	Dependent upon pension system. Ranging from 3.0% to 6.5%, including inflation	4.00%	7.15%, net of OPEB plan investment expense, including inflation	Post-Retirement: RP - 2000 Healthy Annuitant Mortality Table projected with Scale AA on a fully generational basis Pre-Retirement: RP-2000 Non-Annuitant Mortality Table projected with Scale AA on a fully generational basis	Exp erience-based table of rates that are specific to the type of eligibility condition	2013 SOA study "Health Care Costs - From Birth to Death"	Health administrative expenses are included in the development of the per capita claims cost. Operating expenses are included as a component of annual exp ense.	Trend rate for pre-Medicare per capita costs of 8.5% for plan year end 2020, decreasing by 0.5% each year thereafter, until ultimate trend rate of 4.5% is reached in plan year 2028. Trend rate for Medicare per capita costs of 3.1% for plan year end 2020. 9.5% for plan year end 2021, decreasing by 0.5% each year thereafter , until ultimate trend rate of 4.5% is reached in plan year end 2031.
<u>2018</u>	2.75%	Dependent upon pension system. Ranging from 3.0% to 6.5%, including inflation	4.00%	7.15%, net of OPEB plan investment expense, including inflation	Post-Retirement: RP - 2000 Healthy Annuitant Mortality Table projected with Scale AA on a fully generational basis Pre-Retirement: RP-2000 Non-Annuitant Mortality Table projected with Scale AA on a fully generational basis	Exp erience-based table of rates that are specific to the type of eligibility condition.	2013 SOA study "Health Care Costs - From Birth to Death"	Health administrative expenses are included in the development of the per capita claims cost. Operating expenses are included as a component of annual exp ense.	Actual trend used for fiscal year 2018. For fiscal years on and after 2019, trend starts at 8.0% and 10.0% for pre and post-Medicare, respectively, and gradually decreases to an ultimate trend rate of 4.50%. Excess trend rate of 0.13% and 0.00% for pre and post-Medicare, respectively, is added to healthcare trend rates pertaining to per capita claims costs beginning in 2022 to account for the Excise Tax.
<u>2017</u>	2.75%	Dependent upon pension system. Ranging from 3.0% to 6.5%, including inflation	4.00%	7.15%, net of OPEB plan investment expense, including inflation	Post-Retirement: RP - 2000 Healthy Annuitant Mortality Table projected with Scale AA on a fully generational basis Pre-Retirement: RP-2000 Non-Annuitant Mortality Table projected with Scale AA on a fully generational basis	Exp erience-based table of rates that are specific to the type of eligibility condition.	2013 SOA study "Health Care Costs - From Birth to Death"	Health administrative expenses are included in the development of the per capita claims cost. Operating expenses are included as a component of annual exp ense.	Actual trend used for fiscal year 2017. For fiscal years on and after 2018, trend starts at 8.5% and 9.75% for pre and post-Medicare, respectively, and gradually decreases to an ultimate trend rate of 4.50%. Excess trend rate of 0.14% and 0.29% for pre and post-Medicare, respectively, is added to healthcare trend rates pertaining to per capita claims costs beginning in 2020 to account for the Excise Tax.



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and discretely presented component unit of Southern West Virginia Community and Technical College (the College), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the College's basic financial statements, and have issued our report thereon dated October 1, 2020, which states reliance on another auditor for the discretely presented component unit. Our report includes a reference to another auditor who audited the financial statements of The Southern West Virginia Community and Technical College Foundation, Inc. (the Foundation), as described in our report on the College's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by that auditor. The financial statements of the Foundation were not audited in accordance with *Government Auditing Standards*

In planning and performing our audit of the financial statements, we considered the College's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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 *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance

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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the College's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

Purpose of this Report

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



Charleston, West Virginia

October 1, 2020

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
MEETING OF DECEMBER 15, 2020**

ITEM: Request for Approval of the Filing of Southern West Virginia Community and Technical College's Audited Financial Report

RECOMMENDED RESOLUTION: *RESOLVED*, That the Southern West Virginia Community and Technical College Board of Governors approve the filing of the audited financial report for the fiscal year ended June 30, 2020.

STAFF MEMBER: Pamela L. Alderman

BACKGROUND:

The accounting firm of Suttle and Stalnaker, PLLC, conducted the financial audit for Southern West Virginia Community and Technical College for years ended June 30, 2020 and 2019. Representatives from Suttle & Stalnaker, LLC, will make a brief presentation regarding the audit findings. The Financial Statements and Report to the Governing Board for this agenda item were mailed to the Board of Governors for review prior to this meeting.

The Governmental Accounting Standards Board (GASB) establishes standards for the presentation format for college and university standards' statements. This format places emphasis on the overall economic resources of the College. The statement format includes the Statement of Net Assets; Statements of Revenues, Expenses, and Changes in Net Assets; and the Statement of Cash Flows, all reported on a comparative basis with the prior year. The reporting format includes a narrative section called Management's Discussion and Analysis. This section is designed to provide an objective and readable analysis of financial activities based upon facts, decisions, and conditions known as the auditor's report.

**Southern West Virginia Community and Technical College
President's Report to the Board of Governors**

December 15, 2020

Community Outreach

On November 30, 2020, Rita Roberson and I were guests on WVOW Radio with Mr. Jay Nunley. We discussed Southern, in collaboration with the Southern West Virginia Community College Foundation, participating in its first-ever Giving Tuesday Campaign on December 1, 2020, to raise funds for student scholarships and financial assistance. This was the final fundraiser for the Vision 2020 Major Gifts Campaign which officially ends December 31, 2020.

Southern, in conjunction with the Southern Foundation, launched the multi-year campaign in September 2006, with a goal of raising \$20,000,000 by 2020. Through the generosity and support of its many donors, as of December 1, 2020, the campaign exceeded its goal.

The Southern West Virginia Community College Foundation (Foundation) approved moving into the "quiet phase" of a new fundraising campaign in 2021. Over the next five (5) years (2021- 2026), the goal will be to raise \$1,500,000.

Communications

Employee Town Hall meetings continue to be held on a regular basis. Town Hall meetings was held on Tuesday, October 27, 2020 and Tuesday, November 17, 2020 with more than 100 employees in attendance at each meeting. The next Town Hall meeting is scheduled for Tuesday, December 15, 2020 at 3:00 p.m. via ZOOM.

COVID-19

Regular updates continue to be released to the College community. Weekly COVID-19 testing started on October 8, 2020. Random testing of 10% of all employees and students who were on campus would be conducted weekly for the next ten weeks. The number of positivity rate remains relatively low. All employees and students who have been diagnosed with COVID-19 have recovered or are recovering.

More than \$180,000 remains in the CARES Act funding that was awarded to Southern in April 2020. These funds must be spent by April 2021. Funds will be used to help with the added expenses placed upon the institution due to the COVID-19 pandemic.

Due to the increase in positive COVID-19 cases in southern West Virginia, it was determined the College would not open following the Thanksgiving holiday. Beginning Monday, November 30, 2020, with the exception of essential personnel, all employees began working remotely and will continue through Thursday, December 17, 2020. Courses will continue to be delivered by Zoom or online until the end of the Fall 2020 Semester. The College will officially

close at the end of business on December 17th for the Christmas and New Year's holidays, and will reopen on Monday, January 4, 2021, at which time it is anticipated that all employees will return to their offices.

Higher Learning Commission

The Board of Trustees of the Higher Learning Commission met on November 5, 2020. The Board of Trustees voted to continue the accreditation of the College. The next comprehensive evaluation by HLC will be held November 14-15, 2022.

Leadership

Meetings with the Faculty Senate and Classified Staff Council were held on December 3, 2020 and December 15, 2020, respectively. Our last Governance Day for the Fall Semester was held on November 13, 2020. A professional development session entitled *Accreditation Essentials* was provided for all Southern employees and the Board of Governors by Dr. Tracey Anderson, Director of Accreditation at the West Virginia School of Osteopathic Medicine.

Other

I have attended the following meetings since the last meeting: Logan County Office of Emergency Medical Services weekly meetings, Logan Recreation Center Board of Directors, and the West Virginia Nursing Career Pathway Workgroup.

**Faculty Senate Report to the Board of Governors
December 15, 2020**

-The Senate has passed a Faculty Longevity Policy. The Senate has gone through a second reading of our Constitutional amendments. We are on track to release the final version of the document to the faculty before the end of finals week in order to call for a vote in the Faculty Assembly the first week that we return in Spring.

-The Assessment Academy team was worked to launch phases of our project. We've asked the faculty to collect data on their course outcomes. We have also found ways to integrate co-curricular activities with Southern's general education outcomes.

-The Strategic Planning and Finance committee has taken on a plan to review and better integrate the goals of the Strategic Plan to accreditation standards.

-The ACF is looking at forming our agenda with the following points:

- 1) To extend and improve broadband capabilities to ensure West Virginia students, colleges, and industries have access to the technology needed to develop, innovate, and grow
- 2) To continue adapting to the challenges brought forth by the pandemic through working to sustain, improve, and protect the health and education of our students
- 3) To address IT needs at the institutional level through funding and trainings for faculty and staff
- 4) To study and improve access to mental health resources for our students statewide
- 5) To encourage and support recruitment for post-secondary education globalization initiatives
- 6) To provide transparency in campus governance, initiate faculty and staff evaluations of Board of Governors, and all administrators at the Dean level or higher

The Classified Staff Council Report to the Board of Governors December 15, 2020

- 1) The Classified Staff Council reviewed and updated Southern's policy SCP-2360 to reflect the changes made in January 2020 to Title 135, Procedural Rule WV Council for Community and Technical College Education Series 14, Holidays, in January 2020. We submitted this as an advisory council to Dr. Pamela Alderman, President, Southern West Virginia Community and Technical College. We also submitted to the President, the proposed Holiday Calendar for fiscal year 2021/2022 which has been approved.
- 2) The Classified Staff Council held elections to fill the vacancies on the Classified Staff Council for the Logan Campus Representative and the Professional/Non-Faculty representative due to classified staff members retiring or moving into non-classified positions at the College. We also filled the position on the Strategic Planning and Financial Review Committee due to the retirement of Jackie Whitley in October 2020. All vacancies on the Governance Committees and the Classified Staff Council have now been filled for the representatives we lost during this current fiscal year.
- 3) The Classified Staff Council is continuing our work on drafting a new Progressive Discipline policy for the College.

Patricia Miller, Chair of Classified Staff Council

Submitted on November 30, 2020

DISCUSSION ITEMS

Expectations Regarding the Notice Status for the Comprehensive Visit of 2022-2023

A1. The visiting team found evidence that Southern has made considerable progress in responding to the concerns expressed by the 2018 visiting team. However, because so many of the changes have been implemented within the last six months, the team believes that it is essential for the HLC team visiting in 2022-23 to see clear evidence that the policy and processes are being followed over a more extended period of time. The institution is expected to provide evidence of the following:

1. Consistent and continuous application of the faculty credentialing process utilizing the complete Tested Experience procedures (SIP2171);
2. Regular utilization of the complete Tested Experience procedures (SIP 2171--Parts A-D) with files demonstrating adherence to all processes and requirements identified in the procedure, including the requirement for faculty mentoring;
3. Quantitative (i.e. data from Great Colleges to Work for survey data) and qualitative (i.e. interviews with faculty and staff) that substantiates an increase in confidence that faculty credentialing decisions are being made consistently and in an unbiased fashion;
4. Evidence of continued communication, monitoring and review of the existing faculty credentialing processes, with changes only with appropriate consultation and involvement of Faculty Senate.

A2. The institution is expected to clearly and specifically address the following:

1. Provide compelling evidence that the Watermark suite of products is being utilized effectively to organize and document all of the institution's assessment activities;
2. Deliver evidence of robust assessment results in general education and program and course assessment using the Watermark tools, including evidence of appropriate course and program modifications based on data obtained from assessment activities;
3. Consistent syllabi across all sections of courses in identifying course-specific learning outcomes and general education learning outcomes;
4. Documented evidence that co-curricular assessment is gaining consistency using Watermark AMS. Show that appropriate programmatic changes are being based on data obtained from the system.

A3. The institution is expected to clearly and specifically address the following:

1. Include with the definitions for retention, persistence and completion the methodology for establishing them and the process for determining benchmark targets for each;
2. Establish measurable, baseline targets for each goal, action, and strategy outlined in the SEMP;
3. Work with academic affairs to establish and align programmatic goals with those outlined in the SEMP;
4. Develop an institutional data plan which includes the following:
 - a. identification of key data managers, area of responsibility, and data to be collected/reported;
 - b. a schedule of all internal and external data reports that includes the agency/recipient requesting the data, due date, and timeline for analysis;
 - c. a schedule (i.e. daily, weekly, monthly, annual) of regular data reports provided to institutional stakeholder groups and used for review and decision-making;

- d. a process for requesting, cleaning/verifying, and analyzing data
- e. training on the collection and use of institutional data; and
- f. creation of a repository for institutional data reports which are accessible to faculty, staff and students.

A.4. The institution is expected to clearly and explicitly address the following:

1. Documented evidence that the shared governance process is working by providing topics/issues raised under shared governance, the individual, department, or committee that first brought the topic/issue forward, progress through each shared governance committee, and ultimate resolution for each topic/issue;
2. Survey evidence that the members of the institution fully understand, participate in, and support the shared governance process. This should include an assessment of the overall effectiveness of the process every 2 years to determine what changes or tweaks may need to be made to the overall structure and framework;
3. Orientation and feedback mechanisms that assist new members of the college community to understand the shared governance process and each role within it;
4. Evidence that Human Resource policies and procedures around organizational culture, grievances, conflict resolution, and mediation are in place and employees have ready access to these documents;
5. Evidence that the new president undertakes a full review of shared governance within the first year of his appointment;
6. Documented evidence that the president has undertaken a full review of administrative duties/responsibilities and their assignments to shared governance committees. Indications that the institution has fully examined the number of shared governance committees, the size of those committees, and types of individuals assigned to those committees.

A.5. The institution is expected to clearly and explicitly address the following:

1. Annual repeat of Great Colleges to Work for Survey with improvement in agreement between administration and faculty, classified staff on areas such as trust, respect, shared governance and collaboration. The institution will identify action steps, goals and measurable targets as a result of the 2020 and future annual surveys and include timelines for actions, responsible entities, measures of improvement, and results of these actions for a minimum of two years;
2. BOG documents that provide evidence that the board has set goals every six months for the newly hired president focused on improving the culture of the institution and evidence that the individual is thoroughly evaluated on those goals and coached to succeed;
3. Evidence that the BOG and all employees receive shared governance and HLC accreditation training the effectiveness of such training by December 2021;
4. Evidence that the BOG is reviewing policies and results of those policies related to the culture of the institution, mediation and conflict resolution, and termination procedures;
5. Evidence that the president is making efforts to reassure the staff, communities, and students regarding any lingering negative perception of college culture;
6. Documented evidence that the board is hearing from all areas of the college on a regular and scheduled basis;
7. Documentation of efforts to plan for presidential and administrative succession and replacement as needed;
8. Evidence that administrative turnover has slowed down between 2020 and 2022.

Criterion 5C. The institution is expected to clearly and explicitly address the following:

1. Documented evidence that the institution has developed a strategic plan that clearly links assessment of student learning and institutional operations to budgeting and revenue allocation;
2. Evidence, with a minimum of one year of results, that the institution has access to and utilized data, including assessment, enrollment, and student success, to develop a strategic plan;
3. The strategic plan will include specific goals, clear timelines, accountability by title, quantitative results, and use of results for institutional improvements. The comprehensive plan will include one year of data.

Criterion 5D. The institution is expected to clearly and explicitly address the following:

1. The institution will provide documented evidence of a comprehensive database for planning and institutional effectiveness purposes, active one year prior to the Comprehensive Visit of 2022-2023;
2. Evidence that the institution has developed a comprehensive and easily accessed schedule of annual or regular reports produced for accreditation, state and federal reporting, and monitoring internal processes such as enrollment, revenue and expenditures, strategic plan dashboards, and other significant internal concerns. This reporting/data schedule will be active at a minimum six months prior to the Comprehensive Visit of 2022-2023;
3. Quantitative, documented evidence that the organizational culture of the institution has improved sufficiently that a trajectory of progress in all operating areas of the college is demonstrated, indicating that the institution is improving its institutional effectiveness and capabilities in all aspects of its operations.

Stipulations or Limitations on Future Accreditation Relationships

If recommending a change in the institution's stipulations, state both the old and new stipulation and provide a brief rationale for the recommended change. Check the Institutional Status and Requirement (ISR) Report for the current wording. (Note: After the focused visit, the institution's stipulations should be reviewed in consultation with the institution's HLC staff liaison.)

Monitoring

The team may call for a follow-up interim report. If the team concurs that a report is necessary, indicate the topic (including the relevant Core Components or other HLC requirements), timeline and expectations for that report. (Note: the team should consider embedding such a report as an emphasis in an upcoming comprehensive evaluation in consultation with the institution's HLC staff liaison.)

The team may call for a follow-up focused visit. If the team concurs that a visit is necessary, indicate the topic (including the relevant Core Components or other HLC requirements), timeline and expectations for that visit. (Note: The team should consider embedding such a visit as an emphasis in an upcoming comprehensive evaluation in consultation with the institution's staff liaison.)

Core Component Determinations

Indicate the team's determination(s) (met, met with concerns, not met) for the applicable Core

**Southern West Virginia Community and Technical College
Presidential Goals
2020-2021**

Dr. Pamela L. Alderman

- 1. Create a culture of transparency, collaboration and mutual respect by:**
 - 1.1 Holding monthly town hall meetings with all employees of the college.
 - 1.2 Communicate with college employees and students via email on a regular basis.
 - 1.3 Meet with Faculty Senate, Classified Staff, and Student Government at least two times each semester.
 - 1.4 Seek input from, and build relationships with, all college constituents and community leaders at least one time per year.
 - 1.5 Identify action steps, goals and measurable targets, in collaboration with administration, faculty and classified staff, based on the results of the *2020 Great Colleges to Work for Survey* by October 1, 2020.
 - 1.6 Repeat the *Great Colleges to Work for Survey* during the spring 2021 academic semester.

- 2. Effectively manage the college's finances by:**
 - 2.1 Reviewing college budgets monthly.
 - 2.2 Assuring all CARES Act and COVID-19 funds are allocated and distributed appropriately through monthly review and updates from the Chief Financial Officer.
 - 2.3 Hold monthly meetings with the Grants Compliance Officer to ensure grant funding is being allocated, spent, and reported appropriately.
 - 2.4 Explore new funding sources on an ongoing basis.
 - 2.5 Develop a list of new potential donors, in collaboration with the Executive Director of Advancement and Marketing by October 15, 2020.
 - 2.6 In collaboration with the Chief Finance Office develop a new budget process which includes a timeline, budget manager orientation, and allocation of the 2021-2022 budgets by September 15, 2020.

- 3. Create action steps, goals and measurable outcomes related to trust, respect, shared governance, and collaboration on or before September 30, 2020.**

- 4. Provide ongoing leadership and direction in complying with the standards and required follow-up reports from the Higher Learning Commission (HLC).**
 - 4.1 Support all activities of the HLC Assessment Academy.

- 5. Develop a calendar of professional development activities for all administrators, faculty, staff and students by September 30, 2020 which includes training on shared governance and HLC accreditation.**

- 6. In collaboration with administration, faculty and staff review and revise the college governance structure by April 1, 2021.**

- 6.1 Review all administrative duties/responsibilities and assignments in relation to shared governance committees.
- 6.2 Examine the number of shared governance committees, the size of the committees and types of individuals assigned to the committees.
7. **Oversee the development of the following by November 1, 2020:**
 - 7.1 A dashboard that tracks student data and collects the following information completion, retention, transfer, job placement, employment earnings, and other metrics that will be shared annually on the College website.
 - 7.2 A comprehensive database for planning and institutional effectiveness.
 - 7.3 A comprehensive and easily accessed schedule of annual or regular reports produced for accreditation, state and federal reporting, and monitoring internal processes including enrollment, revenue and expenditures, and strategic plan dashboards.
8. **Upon completion of the first year of employment the President will provide evidence of a culture of institutional assessment in the areas of general education, programmatic assessment and co-curricular activities.**

Approved 08/18/2020
SWVCTC Board of Governors

ACTION ITEMS

**Southern West Virginia Community and Technical College
Board of Governors
Meeting of October 20, 2020
6:00 p.m.
Via Zoom Meeting ID: 960 6370 2303
Dial-in Only: 1-646-876-9923**

DRAFT MINUTES

Board Members Present: Lisa Haddox-Heston, Chair; Eddie J. Canterbury, Secretary; Stephanie Abraham, Bill Alderman, Janice Olive, Samuel Stewart, Dianna Toler, Pat J. White

Board Members Absent: J. Chris Adkins, Casara Spry, Mason 'Ed' White, Vice Chair

College Staff Present: President Pamela Alderman, Emma Baisden, Recorder; Tom Cook, David Lord, Rita Roberson, Darrell Taylor, Russell Saunders, Tim Ooten, Patricia Miller, Charles Puckett, Chris Gray, Allyn Sue Barker, Guy Lowes, Tracey Human

1. Call to Order

Board of Governors Chair, Dr. Lisa Haddox-Heston, declared a quorum present and convened the meeting at 6:02 p.m.

2. Introduction of Vice President for Academic Affairs

President Alderman introduced Dr. Tracey Human, Vice President for Academic Affairs, to members of the Board.

Dr. Tracey (Tony) Human began his tenure at Southern as the Vice President for Academic Affairs on September 14, 2020. Dr. Human comes to us from Edison State Community College in Piqua, OH where he served as the Dean of Professional and Technical Programs after retiring from the United States Military. At Edison State he oversaw 30 academic departments, 48 degree and certification programs, 46 full-time staff and faculty, and 124 adjunct faculty. During his tenure at Edison, Dr. Human was selected by the Ohio Department of Higher Education to represent all Ohio community colleges for a research project lead by the RAND Corporation examining stackable credentials. Some of his key contributions at Edison State include the development of six (6) new degree and 11 new certificate programs, increasing offerings by 25%; Management of a budget totaling \$594K+ across 24 accounts, maintaining a three-year budget neutrality; Opening a Health Science remote campus; Collaborating with the faculty to develop current curricula, including identifying future trends to provide valuable and applicable programs that better serve students and increase enrolment; and Directing the state's only Science, Technology, Engineering, Math, and Medical (STEMM) program for high school women. Dr. Human holds an Associate of Science from the Community College of the Air Force; a Bachelor of Arts from Excelsior College; a Master of Arts in Education / Higher Education Administration from Ashford University, and a Doctor of Education in Leadership and Management from Capella University. Dr. Human, his wife Theresa, and their two sons, Garrett and Austin, reside at Foster, WV.

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Meeting of October 20, 2020
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3. Call for Public Comments to the Board of Governors

Chair Heston asked for public sign ups for comments to the Board. No requests for public comment were received.

4. Technology Services Unit Report

Mr. Tom Cook, Chief Information Officer, provided an overview of the Office of Information Technology Annual Report which was submitted to the Board (Addendum 1). During the past year, some of the institution's systems were upgraded to newer technologies and several capabilities were added that will help students, faculty, and staff. Southern has been fortunate over the past several months to be the recipient of CARES Act funding which was utilized to upgrade some of our classroom technology, replace 120 laptops for student use in classrooms, implement a loaner farm of approximately 50 laptops for students, and also replace many faculty laptops which provided the technology for remote instruction.

Technology Services installed exterior wireless access points at each of Southern's four campus locations, and provided a Wireless Hotspot Map with highlighted areas to students showing where wireless access is available. Through Governor Justice's "Kids Connect" initiative, over the past couple of months additional wireless access points were installed at the Logan, Williamson, and Wyoming campuses to allow high school students to connect to the K-12 network from Southern's parking lots. Since our Boone-Lincoln Campus and Lincoln Location are attached to K-12 facilities, no "Kids Connect" access points were needed at those locations. Mr. Cook reviewed his 2020-2021 departmental goals with Board members and reported that the network security project will be a huge undertaking.

5. Emergency Preparedness and Safety Report

Mr. David Lord, Director of Safety and Campus Operations, presented the annual Emergency Preparedness and Safety Report to the Board (Addendum 2). Since Mr. Lord's last presentation, the institution has been confronted with unprecedented challenges resulting from the COVID-19 pandemic. The Crisis Management Team developed a Pandemic Plan which has been incorporated into the Institutional Emergency Plan, and used by administration as a resource guide. Current priorities include working with the Chief Information Officer to reinstitute the college's telephone paging system and testing of the Southern ALERT System as the institution moves forward toward offering face-to-face classes in Spring 2021; working with Rita Roberson, Executive Director for Institutional Advancement and Marketing, on the "See Something, Say Something" campaign; and to work closely with the Directors of Campus Operations to prepare campuses and the Crisis Management Teams for emergencies.

6. HLC Institutional Response Update

Mr. Bill Alderman, Accreditation Liaison Officer, informed Board members that an Institutional Response to the HLC Institutional Actions Council findings from the August 11, 2020 hearing was submitted, along with the 2019 Financial Audit, on September 4, 2020. The HLC Board of Trustees will meet in early November to render a decision regarding the institution's accreditation status. At the request of the HLC, Mr. Alderman has submitted

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two fall dates and two spring dates for Southern's 2022-2023 comprehensive visit.

7. President's Report

7.1 Community Outreach

- The eighth annual Michael J. McGraw Memorial Golf Classic was held on Thursday, October 1, 2020 at Twin Falls State Park. Seventeen teams participated in the golf tournament. All funds raised will be used for scholarships for Wyoming County students.
- On August 7, 2020, President Alderman met with Dr. Steve Wilson, President of Parks and Recreation and Mr. Jarrod Dean, Director of Parks and Recreation, at the Williamson Campus. The purpose of the meeting was to become acquainted and to establish projects that the College and the Williamson Parks and Recreation could collaborate on in the future.
- On Thursday, August 13, 2020, President Alderman and Mr. Perry Jobe, Director of Williamson Campus Operations, met with Mr. Charlie Hatfield, Mayor of Williamson. The group discussed mutual collaboration and opportunities for the College and the City of Williamson.
- Partnership meetings have occurred on the Williamson Campus with Dr. Beckett and Wes Wilson, Executive Director Tug Valley Area Convention and Visitors Bureau.
- The Fall 2020 full-time student enrollment is up 5.24%. This is the largest increase in fall enrollment in more than ten years. Southern is an anomaly across community colleges in West Virginia. The majority of our peers have seen a significant decline in enrollment due to COVID-19. Southern's increase in enrollment is a direct result of methodical, planned registration strategies. Everyone worked together to increase enrollment at the college. Enrollment in Southern's Early College Academy, a partnership with Logan County Schools, had more than doubled. Dual Credit enrollment also continues to see an increase.
- Spring 2021 registration begins November 4. Plans are to offer classes face-to-face for Spring.
- Mr. Doug Kennedy has moved from the Director of Human Resources into the position of Director of Williamson Campus Operations. He will continue to assist with Human Resources until the position is filled. Several positions have been advertised: Executive Director of Student Services, Grants Coordinator, Program Assistant I, Accountant, Network Manager, and Nursing Instructor.

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- Thanksgiving break for the faculty and students is November 22-29, 2020. The College will be closed November 25 - 29 for the Thanksgiving holiday.
- Final exam week is December 7-10, 2020.

8. Faculty Senate Report

Faculty Senate Chair, Mr. Charles (Chuck) Puckett, shared that the Faculty Senate has been looking at the reorganization of Academic Affairs. They are contemplating retaining a system of Deans, Coordinators, and Lead Faculty. The Lead Faculty would be a person who does not deal with external accrediting agencies. Other topics being discussed include the reorganization of the Institutional Governance System, review of the Faculty Senate Constitution, and development of a faculty longevity policy. Mr. Puckett also serves as Southern's representative on the statewide Advisory Council of Faculty (ACF).

9. Classified Staff Council Report

Ms. Patricia Miller, Classified Staff Council Chair, reported that the Staff Council is reviewing the Employee Handbook, development of a progressive discipline policy to provide a framework that the college can build upon toward completion, and recently updated its website to include college forms.

10. Discussion Items:

10.1 Marketing Strategies

Marketing strategy suggestions include: Looking at what competitors might be doing that Southern is not; Coordination of marketing strategies with the institution's academic calendar; Look at feasibility of different types of college class offerings and explore that as a marketing tool, i.e., such as Track 12; Fifty (50) great faculty integrated with Southern's 50th anniversary celebration; Providing virtual tours of Southern and positive social media posts.

10.2 Fundraising

President Alderman informed the group that fundraising is difficult to do at the present time because of the COVID-19 pandemic. Executive Director for Institutional Advancement, Rita Roberson, informed the group that the only fundraising event that she has been able to hold this year is the golf classic for scholarships that President Alderman discussed during her report. Southern will participate in the online national day of giving event on December 1, 2020. Giving Tuesday is held annually on the first Tuesday following Thanksgiving. Mrs. Roberson will have a representative on the larger campuses to receive in-person contributions. Chair Heston invited all Board members to brainstorm about how to obtain the current mailing address of Southern's Allied Health graduates. Dr. Alderman announced that she plans to kickoff a new fundraising campaign early in 2021.

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11. Action Items:

11.1 Request for Approval of August 18, 2020 Board Meeting Minutes

MOTION: Samuel Stewart moved to accept the meeting minutes as presented.

ACTION: Dianna Toler seconded the motion. The motion carried unanimously. Chair Heston declared the motion adopted and the minutes approved.

11.2 Request for Approval of August 27, 2020 Special Board Meeting Minutes

MOTION: Janice Olive moved to accept the meeting minutes as presented.

ACTION: Dianna Toler seconded the motion. The motion carried unanimously. Chair Heston declared the motion adopted and the minutes approved.

11.3 Request for Approval to Release Draft Policies for 30-day Public Comment Period

11.3.1 SCP-1500, *Philosophy, Vision and Mission of Southern WV Community and Technical College*

MOTION: Stephanie Abraham moved the adoption of the following resolution:

RESOLVED, That the Southern West Virginia Community and Technical College Board of Governors grant approval for the release of SCP-1500, *Philosophy, Vision and Mission of Southern West Virginia Community and Technical College*, to Southern's constituents and the Chancellor for Community and Technical College Education to accept public comments for a 30-day period.

ACTION: Janice Olive seconded the motion. The motion carried unanimously, and Chair Heston declared the motion adopted.

11.3.2 SCP-1750, *Tobacco and Smoke-free Campus Policy*

MOTION: Samuel Stewart moved the adoption of the following resolution:

RESOLVED, That the Southern West Virginia Community and Technical College Board of Governors grant approval for the release of SCP-1750, *Tobacco and Smoke-free Campus Policy*, to Southern's constituents and the Chancellor for Community and Technical College Education to accept public comments for a 30-day period on proposed changes.

ACTION: Dianna Toler seconded the motion. The motion carried unanimously, and Chair Heston declared the motion adopted.

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

MOTION: Dianna Toler 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-3670, *Public School Service Program*, and SCP-3670.A, *Public School Service Form*, to Southern's constituents and the Chancellor for Community and Technical College Education to accept public comments for a 30-day period on proposed changes.

ACTION: Bill Alderman seconded the motion. The motion carried unanimously, and Chair Heston declared the motion adopted.

11.3.4 SCP-8601, *Emergency Presidential Succession Plan*

MOTION: Dianna Toler moved the adoption of the following resolution:

RESOLVED, That the Southern West Virginia Community and Technical College Board of Governors grant approval for the release of SCP-8601, *Emergency Presidential Succession Plan*, to Southern's constituents and the Chancellor for Community and Technical College Education to accept public comments for a 30-day period.

ACTION: Bill Alderman seconded the motion. The motion carried unanimously, and Chair Heston declared the motion adopted.

11.4 Review of Comments and Approval to Release Draft Policies for Additional 30-day Comment Period

11.4.1 SCP-1160, *Diversity Philosophy*

MOTION: Dianna Toler 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-1160, *Diversity Philosophy*, to Southern's constituents and the Chancellor for Community and Technical College Education to accept public comments for an additional 30-day period on proposed changes.

ACTION: Janice Olive seconded the motion. The motion carried unanimously, and Chair Heston declared the motion adopted.

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

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MOTION: Samuel Stewart 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-1400, *Guest Speakers, Lecturers, Performers, and Organized Groups*, and SCP-1400.A, *Request to Invite a Guest Speaker, Lecturer, Performer, or Organized Groups*, to Southern's constituents and the Chancellor for Community and Technical College Education to accept public comments for an additional 30-day period on proposed changes.

ACTION: Dianna Toler seconded the motion. The motion carried unanimously, and Chair Heston declared the motion adopted.

11.4.3 SCP-4800, Service Animals on Campus

MOTION: Samuel Stewart 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-4800, *Service Animals on Campus*, to Southern's constituents and the Chancellor for Community and Technical College Education to accept public comments for an additional 30-day period on proposed changes.

ACTION: Bill Alderman seconded the motion. The motion carried unanimously, and Chair Heston declared the motion adopted.

11.4.4 SCP-5074, Selection, Adoption, Use and Sale of Textbooks and Other Course Materials

MOTION: Dianna Toler 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-5074, *Selection, Adoption, Use and Sale of Textbooks and Other Course Materials*, to Southern's constituents and the Chancellor for Community and Technical College Education to accept public comments for an additional 30-day period on proposed changes.

ACTION: Janice Olive seconded the motion. The motion carried unanimously, and Chair Heston declared the motion adopted.

11.5 Review of Comments and Approval of Final Draft Policies

11.5.1 SCP-1375, Reports of Incidents/Accidents and Forms

MOTION: Samuel Stewart moved the adoption of the following resolution:

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RESOLVED, That the Southern West Virginia Community and Technical College Board of Governors approve the modifications to SCP-1375, *Reports of Accidents/Incidents*, and Forms SCP-1375.A, SCP-1375.B, and SCP-1375.C, and submission to the Chancellor for Community and Technical College Education for final approval following the required 30-day public comment period.

ACTION: Dianna Toler seconded the motion. The motion carried unanimously, and Chair Heston declared the motion adopted.

11.5.2 SCP-4233, *The Dean's List of Students; Graduation with Honors Status*

MOTION: Dianna Toler moved the adoption of the following resolution:

RESOLVED, That the Southern West Virginia Community and Technical College Board of Governors approve the modifications to SCP-4233, *The Dean's List of Students; Graduation with Honors*, and submission to the Chancellor for Community and Technical College Education for final approval following the required 30-day public comment period.

ACTION: Janice Olive seconded the motion. The motion carried unanimously, and Chair Heston declared the motion adopted.

11.5.3 SCP-4398, *Student Grades and Grade Point Average Requirements for Graduation*

MOTION: Samuel Stewart moved the adoption of the following resolution:

RESOLVED, That the Southern West Virginia Community and Technical College Board of Governors approve the modifications to SCP-4398, *Student Grades and Grade Point Average Requirements for Graduation*, and submission to the Chancellor for Community and Technical College Education for final approval following the required 30-day public comment period.

ACTION: Janice Olive seconded the motion. The motion carried unanimously, and Chair Heston declared the motion adopted.

11.5.4 SCP-5050, *Assessment, Payment, and Refund of Tuition and Fees*

MOTION: Stephanie Abraham moved the adoption of the following resolution:

RESOLVED, That the Southern West Virginia Community and Technical College Board of Governors approve the modifications to SCP-5050, *Assessment, Payment, and Refund of Tuition and Fees*, and its submission to the Chancellor for Community and Technical College Education for final approval following the required 30-day public comment period.

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ACTION: Dianna Toler seconded the motion. The motion carried unanimously, and Chair Heston declared the motion adopted.

11.5.5 SCP-5066, *Third-Party Tuition and Fee Waivers and Form, SCP-5066.A*

MOTION: Dianna Toler moved the adoption of the following resolution:

RESOLVED, That the Southern West Virginia Community and Technical College Board of Governors approve the modifications to SCP-5066, *Third-party Tuition and Fee Waivers* and Form SCP-5066.A, for submission to the Chancellor for Community and Technical College Education for final approval following the required 30-day public comment period.

ACTION: Janice Olive seconded the motion. The motion carried unanimously, and Chair Heston declared the motion adopted.

12. Informational Item:

12.1 The next regular Board of Governors meeting is scheduled for 6:00 p.m. on Tuesday, December 15, 2020.

13. Adjournment

There being no further business, upon a motion by Eddie Joe Canterbury and second by Stephanie Abraham, Chair Heston declared the meeting adjourned at 7:44 p.m.

Lisa Haddox-Heston, D.D.S., Chair

Emma L. Baisden
Executive Assistant to the President
and Board of Governors

DRAFT

*Denotes an item requiring action/approval.

**Upon return to Open Meeting from any Executive Session, the Board of Governors may take action on items discussed.

Southern West Virginia Community and Technical College
Board of Governors
Office of Information Technology Annual Report
October 20, 2020

Tom Cook, Chief Information Officer

Southern West Virginia Community and Technical College's technology is constantly evolving. During the past year, some of our systems were upgraded to newer technologies and several capabilities were added that we believe will help our students, faculty, and staff. We have also been fortunate over the past several months to be the recipient of CARES Act funding which was utilized to upgrade some of our classroom technology, replace 120 laptops for student use in classrooms, implement a loaner farm of approximately 50 laptops for students, and to also replace many faculty laptops which provided the technology for remote instruction.

2019-2020 Accomplishments

1. Migration of Faculty/Staff Email to Office 365 and Retirement of Local Exchange Server

Southern's email system for faculty and staff has been hosted on a local Exchange server which had not been upgraded for numerous years and had become problematic. Since the Office 365 system has been used by students for many years, the Office of Information Technology determined this was the best system to use because it is cloud-based and part of the College's Microsoft licensing. Conversions were time-consuming and on an individual basis, but the stability of the email and the management tools available are far more advanced than the locally hosted server.

2. Added Outside Access Points to Each Campus

The wireless network available to Southern's students has mainly been within its buildings. Since instruction changed to remote in March 2020, the College needed to offer a means for students to connect outside of its facilities. Technology Services installed exterior wireless access points at each of our four campus locations, and provided a Wireless Hotspot Map with highlighted areas to students showing where wireless access is available. With Governor Justice's "Kids Connect" initiative, over the past couple of months additional wireless access points were installed at the Logan, Williamson, and Wyoming campuses to allow high school students to connect to the K-12 network from Southern's parking lots. Since our Boone-Lincoln Campus and Lincoln Location are attached to K-12 facilities, no "Kids Connect" access points were needed at those locations. This will evolve over the next several months into providing the opportunity for our students to use the wireless access points at all K-12 and other

college locations as well. The goal is to provide regions of the state with Wi-Fi access that was not previously available.

3. Installed Network into the Williamson Armory

As part of the renovations to the Williamson Armory building, IT Services pulled wire and installed network switches in this facility. Currently, since the building is not connected to our main network at the Williamson Campus, we are bridging between our existing building and the Armory with a Wireless point-to-point system. As plans are developed, we will eventually need to install fiber between the buildings to support the load.

4. Converted Existing ICR Classrooms into Zoom Rooms

The technologies in our Interactive ClassRooms (ICR) has exceeded its useful life and in need of replacement/upgrades. After researching options, it was determined that Zoom technology was the best answer and would provide added flexibility. During the Summer of 2020 and continuing through Fall, the ICR rooms are being converted to Zoom rooms. The addition of two (2) new rooms on the Logan Campus are planned for Fall and discussions are on-going as other locations are being considered. The use of CARES Act monies to purchase equipment, along with an annual software savings going forward, since we changed technology, provides better technology with less ongoing expense.

5. Created and filled two critical positions

During HLC process it became apparent that we needed positions in two critical areas. The Director of Accreditation and Assessment would be needed to facilitate the accreditation processes and to also drive the assessment culture at the college. The Director of Institutional Research is needed for state and federal reporting along with consistent institutional reporting. These two positions are critical with our on-going accreditation efforts and to help the college assess, analyze, and grow as an institution. We were fortunate to create, advertise, and hire two very qualified individuals in these positions.

2020-2021 Goals

1. Replace Existing Virtual Server Infrastructure and Lincoln Server

Southern's server infrastructure consists of approximately 50 virtual servers running on hardware that is past their end-of-life. A new server infrastructure and storage array was purchased, and the process of upgrading this technology is in the beginning stages. A thorough review of servers will take place as migration occurs to make sure the end result is efficient and effective. There are physical servers on each site and a new server for the Lincoln Location has been ordered and will be configured for that site.

2. *Create Redundancy in Network Authentication and Review/Revise Disaster Recovery Processes*

Most of the College's systems are cloud based, but all systems must be authenticated through the Logan Campus. During times of internet outage or issues on the Logan Campus, systems have been affected. Plans are being developed to deploy remote servers in a couple of locations to authenticate users to improve access to the systems needed by students, faculty, and staff. During this process, our current disaster recovery processes will be evaluated and adjusted to current standards.

3. *Replace/Upgrade Network Switches and Build an Updated Network Map*

With five locations and nine buildings on the College's network, there are many pieces of equipment needed to drive the network. Many of the switches have been in place for ten (10) or more years, have lower speed capabilities, and have the potential of creating network issues if they cease to function. These are expensive pieces of equipment, therefore, the process of replacing these items will begin as funds permit. As changes are made, an updated network map will be developed.

4. *Perform a Network "Risk Assessment" and Work on GLBA Compliance*

This is required and is an extremely large project. The protection of our network/server/database infrastructure as well as working with all campus offices to educate and protect data is the focus of the Gramm-Leach-Bliley Act (GLBA). An outside vendor will be used to perform network vulnerability tests and produce a report to help us become compliant. Other means will be used for inter-office conformity and annual trainings will be scheduled to reinforce compliance.

5. *Replace Williamson Security Camera System*

The Williamson Campus has two separate security camera systems with two separate vendors which are very old. These systems need to be consolidated and brought into one security system. Many of the cameras are analog and up to 15 years old, therefore, as many as possible will be replaced with new technology.

6. *Develop User-friendly Rubrics for Curriculum Assessment*

For example, create the Writing Rubric to assess writing competency attainment so it can be used by faculty teaching any course across campuses from English to psychology to welding.

7. *Establish a Plan-Do-Study-Adjust Model/Cycle for Annual Assessment for Course, Program, and Institutional Outcomes.*

The Office of Information Technology plans to implement an assessment model that captures what faculty are teaching in the classroom versus what students are actually learning. If there is a discrepancy between what faculty think they are teaching compared to what students are actually learning, the plan-do-study-adjust model

documents how faculty identify these differences and what actions they are using to improve future learning. This will take more than a year to accomplish.

8. *Revisit Curriculum Mapping of All Certificate and Degree Programs*

Curriculum mapping identifies certificate and degree program outcomes and links those outcomes to what classes those outcomes are taught in, as well as, what assessment tools (e.g., tests, papers, quizzes, lab assignments, etc.) are used to determine whether or not those outcomes are being met. This map identifies for students and other interested stakeholders what is being taught, where it is being taught, and how it is being measured.

9. *Develop an Informative Institutional Research Area on the College's Website*

Currently the College's Institutional Research area of the website contains only a few data points (IPEDS feedback reports and student profiles). Expanding this public facing page with more information will help individuals seeking data about the College to find the information in one location.

10. *Create Easy to Use Reports/Charts/Dashboards to Give Managers/Administration the Ability to Access and Analyze Complex Data*

Creation of easy to use dashboards/reports/charts will help to build and foster a data-driven culture that is needed at Southern. The Institutional Research (IR) position, IR website, and dashboards will help provide a "single source of truth" in that the data is accessible and understandable across the institution.

Addendum 2

**Southern West Virginia Community and Technical College
Board of Governors****Emergency Preparedness Presentation
October 20, 2020**

Submitted by: David Lord, Director of Safety and Campus Operations for Wyoming/McDowell Campus

On July 1, my title was changed and included in my responsibilities now is emergency preparedness instead of additional duties.

Since my presentation back on February 17, we have faced a Pandemic like we have never experienced before. Our pandemic plan which is included in our Institutional Emergency Plan, which can be found on our web site at: <https://www.southernwv.edu/assets/uploads/College-Emergency-Plan-July-2020-Final.pdf>, and was used a resource by the administration. It has been updated to reflect the lessons we have learned thus far and the organizational changes that have taken place.

I continue to meet weekly with the local health department and county emergency manger on the current situation.

Two of our campus crisis management plans have been recently updated and the other two campus plans are being updated currently. These are available on our S-Drive for the campus directors, the crisis management teams and the administration to have access to them when they are needed. Several of the Crisis Management Teams have used Zoom to keep meeting during the pandemic and to do the required exercises by NFPA-3000 (Standard for an Active Shooter/Hostile Event Response (ASHER) Program).

On September 15, I met with the President and trained her on the use of the State Interoperable Radio that she has for a back-up communication with the campuses in an emergency and the 911 centers in each of our counties.

Last year we had our first reportable crime in recent years. We will be reporting one burglary as a result of the break-in on August 28 that took place in Building A on the Logan campus.

Other accomplishments this year included new parking permits for all campuses, upgraded lighting to LED on the Logan campus in building A, upgrades to the security cameras on Boone, Logan and Wyoming, sprinkler heads were moved in the student services area on Logan to comply with code, signage was installed on all campuses as result of COVID-19 for walking patterns and elevator occupancy.

Currently a new fire alarm is being installed in building A on the Logan campus and shortly a new fire alarm system will be installed in the academic building on the Williamson Campus.

My current priorities are to work with Tom Cook on reinstating our phone paging system and testing of our Southern Alert System as we plan on moving towards live on campus classes this spring. To continue to work with Rita Roberson on marketing the "See Something, Say Something" campaign. And lastly, to work closely with the Campus Directors on preparing their campuses and the crisis management teams to be prepared in case an emergency was to happen.

I revised the form that is used as monthly safety checklist this year (see attached).

As the Safety Director, I initiated a monthly Safety Newsletter for employees. July's issue was on heat safety, face coverings in August, September was National Preparedness Month and this month was on Fire Safety.

July

Summer is upon us. Heat is very serious, It can be life-threatening. Remember to take care when working outside and wear sunscreen.



Heat Preparedness Tips

- Heat waves can be dangerous and even life-threatening for people who don't take the proper precautions.
- According to the National Oceanic and Atmospheric Administration ([NOAA](#)), there were [108 heat-related fatalities in 2018](#). Heat also holds the highest 10-year average of deaths per year with 101 fatalities, and the highest [30-year average](#) of any hazard at 136 fatalities.
- Most heat disorders occur because the victim has been overexposed to heat or has over-exercised for his or her age and physical condition. Older adults, young children, and those who are sick or overweight are more likely to succumb to extreme heat.
- Before extreme heat occurs, it is important to take steps now to prepare:
 - Install window air conditioners snugly; insulate if necessary.
 - Check air conditioning ducts for proper insulation.
 - Install temporary window reflectors (for use between windows and drapes), such as aluminum foil-covered cardboard, to reflect heat back outside.
 - Weather-strip doors and sills to keep cool air in.
 - Cover windows that receive morning or afternoon sun with drapes, shades, awnings or louvers. (Outdoor awnings or louvers can reduce the heat that enters a home by up to 80 percent.)
 - Keep storm windows up all year.
 - Listen to local weather forecasts and be aware of possible temperature changes.
 - Know those in your neighborhood who might be most at risk to excessive heat and may need help.
 - Be aware that people living in urban areas may be at greater risk from the effects of a prolonged heat wave than people living in rural areas.
 - Get trained in first aid to learn how to treat heat-related emergencies.

August

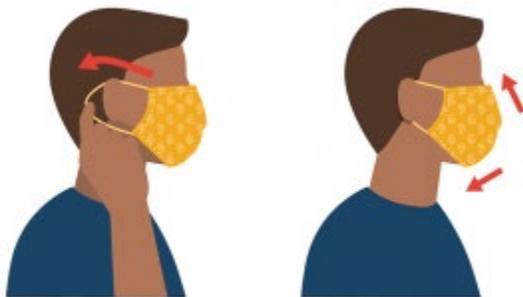
How to Wear Cloth Face Coverings

Cloth face coverings are an additional step to help slow the spread of COVID-19 when combined with [every day preventive actions](#) and [social distancing](#) in public settings.

- **Who should NOT use cloth face coverings:** children under age 2, or anyone who has trouble breathing, is unconscious, incapacitated or otherwise unable to remove the mask without assistance.
- **Cloth face coverings are NOT surgical masks or N95 respirators.** Currently, surgical masks and N95 respirators are critical supplies that should be reserved for healthcare workers and other first responders.

Wear your Face Covering Correctly

- Wash your hands before putting on your face covering
- Put it over your nose and mouth and secure it under your chin
- Try to fit it snugly against the sides of your face
- Make sure you can breathe easily



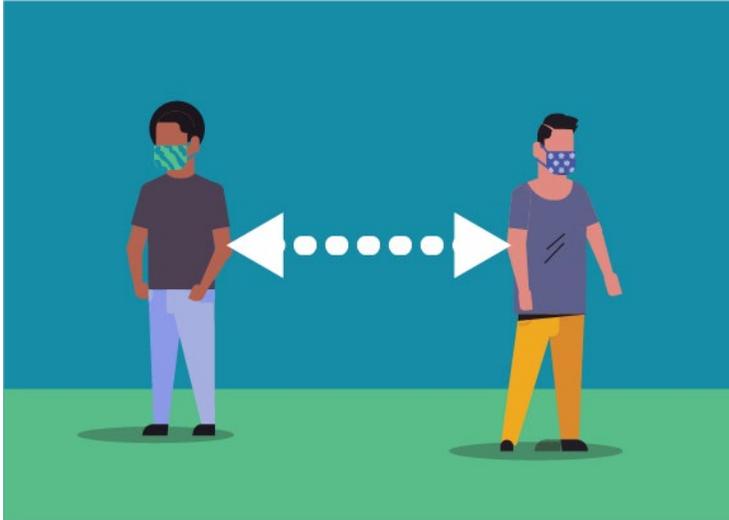


Wear a Face Covering to Protect Others

- Wear a face covering that covers your nose and mouth to help protect others in case you're infected with COVID-19 but don't have symptoms
- Wear a face covering in public settings when around people who don't live in your household, especially when it may be difficult for you to stay six feet apart
- Wear a face covering correctly for maximum protection
- **Don't** put the face covering around your neck or up on your forehead
- **Don't** touch the face covering, and, if you do, wash your hands or use hand sanitizer to disinfect

Follow Everyday Health Habits

- Stay at least 6 feet away from others
- Avoid contact with people who are sick
- Wash your hands often, with soap and water, for at least 20 seconds each time
- Use hand sanitizer if soap and water are not available



Take Off Your Cloth Face Covering Carefully, When You're Home

- Untie the strings behind your head or stretch the ear loops
- Handle only by the ear loops or ties
- Fold outside corners together
- Place covering in the washing machine (learn more about [how to wash cloth face coverings](#))
- Be careful not to touch your eyes, nose, and mouth when removing and wash hands immediately after removing.

Centers for Disease Control and Prevention: July 6, 2020 (<https://www.cdc.gov/coronavirus/2019-ncov/prevent-getting-sick/how-to-wear-cloth-face-coverings.html>)

September

September is National Preparedness Month ([READY.GOV](https://www.ready.gov)).



September is a month to promote family and community disaster planning. As our nation and communities continue to respond to COVID-19, there is no better time to make sure you and your family are prepared.

Week 1 **September 1 – 5** **Make a Plan**

Talk to your friends, family and your supervisor about how you will communicate before, during and after a disaster. How will you receive emergency alerts and warnings? What is your shelter plan? What are your evacuation routes? Is your family's emergency preparedness kit up to date? (<https://www.ready.gov/kit>)

Have you updated your information in SouthernAlerts? If not, this is a great time to do this. (<https://southernwv.bbcportal.com/>)

Week 2 **September 6 – 12** **Build a Kit**

Gather supplies that will last for several days after a disaster for everyone living in your home. With COVID-19, you may need supplies to quarantine for fourteen days. Don't forget to consider the unique needs each person or pet may have in case you have to evacuate quickly.

Since you do not know where you will be when an emergency occurs, you may want to have a kit at home, in your car and one at work.

Week 3 **September 13 – 19** **Prepare for Disasters**

Know the risks of disasters in your area and check your insurance coverage. Learn how to make your home stronger in the face of storms and other common hazards and be ready to act fast if you receive a local warning or alert.

Wireless Emergency Alerts (WEAS) are one way public safety officials can quickly and effectively alert you to a serious emergency. If you do not currently receive them, check the settings on your cell phone.

Week 4 September 20 - 26 Teach Youth About Preparedness

Talk to your kids and your students about preparing for emergencies and what to do in case you are separated.

Video



[Preparing for Disasters during COVID-19](#)

Other September Safety Topics

West Virginia Fleet Management's monthly Defensive Driving Topic is entitled [Risky Driving Behavior Occurs Most at the Beginning and End of Shifts](#).

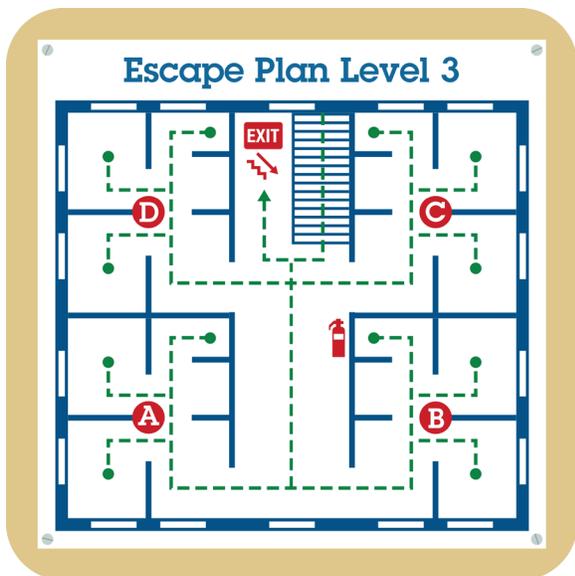
September is also National Food Safety Education Month (foodsafetymonth.com), National Alcohol and Drug Addiction Recovery Month (recoverymonth.gov), Sports Eye Safety Month (preventblindness.org), on the 18th it is Concussion Awareness Day (nationalconcussionawarenessday.com) and September 20 – 26 is National Farm Safety and Health Week (necasag.org).

October

October's Safety Newsletter

Fire Prevention Week is October 4 – 10. This was first established in 1925 when President Calvin Coolidge proclaimed Fire Prevention Week a national observance, making it the longest-running public health observance in our country. This week was chosen in commemoration of the Great Chicago Fire which began on October 8, 1871 and caused devastating damage. It killed more than 250 people, left 100,000 homeless, destroyed more than 17,000 structures and burned more than 200 acres of land.

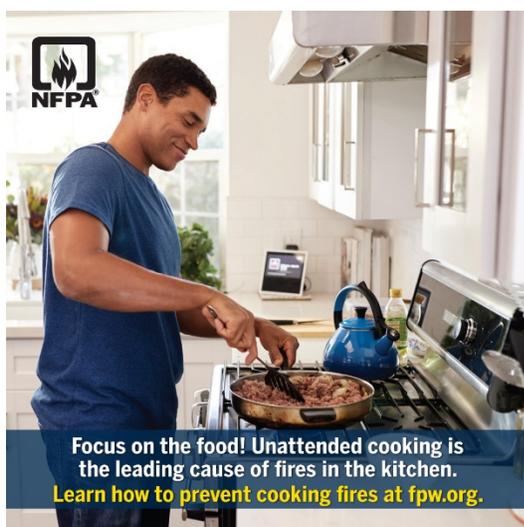
In a typical home fire, residents may have as little as one to two minutes to escape safely from the time the smoke alarm sounds. Escape planning and practice can help make the most of the time you have to escape. Plan and practice your escape. Know your work escape plan.



Building A on the Logan Campus will be having a new fire alarm system installed beginning on October 5 and then the main academic building on Williamson will follow.

Here are few talking points from the Nation Fire Prevention Association (NFPA) regarding fire safety.

- Cooking is the leading cause of home fires and home fire injuries. Thanksgiving is the leading day for cooking fires.
- The leading cause of fires in the kitchen is unattended cooking.
- Test smoke alarms at least once per month.
- Change the batteries at least twice a year if manufacturer recommends.
- Space heaters are the type of heating equipment most often involved in home heating fires. Keep everything at least three feet away form a space heater.
- Clean out your dryer lint screen before every use.



Be Safe!



MONTHLY SAFETY CHECKLIST

Campus: _____ Building: _____

Inspected By: _____ Date: _____

<input type="checkbox"/>	AED	<input type="checkbox"/>	Fire Extinguishers
<input type="checkbox"/>	First Aid Box	<input type="checkbox"/>	Emergency Lights
<input type="checkbox"/>	CERT Backpack	<input type="checkbox"/>	Exit Lights
<input type="checkbox"/>	Fire Doors	<input type="checkbox"/>	Housekeeping
<input type="checkbox"/>	Stairs	<input type="checkbox"/>	Elevator
<input type="checkbox"/>	Landscape	<input type="checkbox"/>	Exterior Lights
<input type="checkbox"/>	Security Cameras	<input type="checkbox"/>	Classroom Phones
<input type="checkbox"/>	Flip Charts	<input type="checkbox"/>	Floors (Tiles, Carpet, etc)
<input type="checkbox"/>	Tripping Hazards	<input type="checkbox"/>	Food Service Area(s)
<input type="checkbox"/>	Storage Areas	<input type="checkbox"/>	Windows
<input type="checkbox"/>	Science Lab(s)	<input type="checkbox"/>	Staff Break Room
<input type="checkbox"/>	Restrooms	<input type="checkbox"/>	Hand Sanitizer
<input type="checkbox"/>	Building Diagrams w/ Exits Marked	<input type="checkbox"/>	Classroom Furniture
<input type="checkbox"/>	Outside Furniture	<input type="checkbox"/>	State Vehicle(s)
<input type="checkbox"/>	Circuit Breaker Boxes	<input type="checkbox"/>	Other: _____

Action Taken:

**DRAFT POLICIES PRESENTED
FOR APPROVAL
30-DAY PUBLIC COMMENT**

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
MEETING OF DECEMBER 15, 2020**

ITEM: SCP-2810, *Sabbatical Leave for Full-time Faculty*

RECOMMENDED RESOLUTION: *RESOLVED*, That the Southern West Virginia Community and Technical College Board of Governors grant approval for the release of SCP-2810, *Sabbatical Leave for Full-time Faculty* and Forms SCP-2810.A and SCP-2810.B, to Southern's constituents and the Chancellor for Community and Technical College Education to accept public comments for a 30-day period.

STAFF MEMBER: Pamela L. Alderman

BACKGROUND:

The purpose of SCP-2810, *Sabbatical Leave for Full-time Faculty*, is to specify the eligibility, conditions, compensation, and obligations regarding the granting of sabbatical leave for full-time faculty members of Southern West Virginia Community and Technical College

The policy and its forms were reviewed and approved by the Executive Council with changes at its November 5, 2020 meeting, and reviewed and approved as modified by the President's Cabinet on November 10, 2020. Policy and form revisions reflect no substantial changes in procedure or documentation, but provide clarity and reflect changes in job titles.

Based upon the deliberations of the aforementioned bodies, the staff recommends that the Board of Governors advance, as presented to Southern's constituents and the Chancellor for Community and Technical College Education for the required 30-day public comment period. The public comment period is December 16, 2020 to January 14, 2021.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
SCP-2810**

SUBJECT: Sabbatical Leave for Full-time Faculty and Instructional Specialists

REFERENCE: West Virginia Code §18B-1-3; 18B-7-2

ORIGINATION: August 1992

EFFECTIVE: March 16, 2016

REVIEWED: ~~November 4, 2015~~ November 5, 2020

SECTION 1. PURPOSE

- 1.1 The purpose of this policy is to specify the eligibility, conditions, compensation, and obligations regarding the granting of sabbatical leave for full-time faculty members and instructional specialists of Southern West Virginia Community and Technical College.

SECTION 2. SCOPE AND APPLICABILITY

- 2.1 This policy is limited in scope and application to full-time faculty members and instructional specialists of Southern West Virginia Community and Technical College who are eligible for sabbatical leave under the terms of this policy. Part-time faculty members are not eligible for sabbatical leave.

SECTION 3. DEFINITIONS

- 3.1 Sabbatical Leave – A form of faculty development which provides leave with full or partial salary but free from all teaching and administrative duties to engage in educational activity related to an individual’s academic or professional field to improve teaching. Examples of uses of sabbatical leave may include: to renew/advance oneself in an area of expertise, learn new approaches to teaching/learning, undertake projects relating to the enhancement of learning and teaching by electronic means, or conduct research and development in relation to an academic field, the division’s curriculum, or a new specialization.
- 3.2 Vitae – A biographical sketch or account of one’s career and qualifications.
- 3.3 Full-time Faculty – An individual employed on a full-time year to year basis designated as faculty who holds rank and is assigned a full-time workload per institutional guidelines.
- 3.4 Instructional Specialist – A type of term appointment defined as those faculty members who have been appointed minimally on a nine-month basis and an hourly workload. The appointment is for a specified term not to exceed three years. The instructional specialist is eligible to receive reappointment to additional terms. No number of term appointments shall create any presumption of a right to reappointment or to appointment as a tenure-track (probationary) or a tenured faculty. In addition to teaching, instructional specialists will have responsibilities for various academic support activities.

SECTION 4. POLICY

- 4.1 It is the policy of Southern West Virginia Community and Technical College to provide the faculty opportunity for continued professional growth and new, or renewed, intellectual achievement through study, research, writing, creative work and travel so that teaching effectiveness may be enhanced, scholarly usefulness increased, and the institution's academic and service programs strengthened.

SECTION 5. BACKGROUND OR EXCLUSIONS

- 5.1 This policy has no relation to other forms of leave that may be available to faculty members and instructional specialists. However, a faculty member or instructional specialists may not receive payment for sabbatical leave and for other types of wage replacement or employer provided benefit, such as short term disability, simultaneously.

SECTION 6. GENERAL PROVISIONS

- 6.1 Eligibility – Any full-time employee holding faculty rank is eligible for sabbatical leave after the completion of at least six years of continuous employment as a full-time faculty member or instructional specialists at Southern West Virginia Community and Technical College. Separate summer school employment shall not be considered in calculating the duration of employment. After completing a sabbatical leave, a faculty member or instructional specialists shall not again be eligible until the seventh subsequent year. Separate summer school employment shall not be considered for sabbatical leave.
- 6.2 Conditions Governing the Granting of Sabbatical Leave – The granting of sabbatical leave is not automatic, but shall depend on the merits of the request and on conditions prevailing in the College at the time. All applications for sabbatical leave shall be considered solely upon the criteria contained in this policy. The faculty member must be actively at work during the semester preceding the commencement of the sabbatical leave period. Sabbatical leave will be granted by the President.
- 6.3 Application Time Line – The application for sabbatical leave must be submitted during the fall semester of the academic year prior to the year for which sabbatical leave is requested. Faculty are urged to discuss plans to request a sabbatical leave with his/her ~~Division Head~~ Dean early in the semester to establish a dialogue about the value of proposed activities to the faculty member and to the institution.
- 6.3.1 ~~Division Heads~~ Deans seeking sabbatical leave must work with the ~~Vice President for Academic Affairs~~ Chief Academic Officer in developing his/her proposal and apply to the same by the date proposals are due to the ~~Division Head~~ Dean below.
- 6.3.1.1 November 1 – Sabbatical Proposals are due in the office of the ~~Division Head~~ Dean. (For ~~Division Heads~~ Deans requesting sabbatical leave, the proposals are due in office of the Vice President.) The ~~Division Head~~ Dean shall prepare a written recommendation either supporting the request or recommending denial of the proposed leave.
- 6.3.1.2 November 15 – Sabbatical Proposals and recommendations from the ~~Division Head~~ Dean are due in the office of the Vice President. The ~~Vice President for Academic Affairs~~ Chief Academic Officer shall prepare a written recommendation either supporting the request or recommending denial of the proposed leave.
- 6.3.1.3 December 1– Sabbatical Proposals with recommendations from the ~~Division Head~~ Dean and ~~Vice President for Academic Affairs~~ Chief Academic Officer are due in the President's Office. The President may request a personal interview with a faculty member to answer questions concerning the proposal.

- 6.4 Sabbatical Proposal – The Sabbatical Proposal shall be assembled as follows:
- 6.4.1 Sabbatical Leave Request Form – It must be typed on form SCP-2810.A or in the same format.
- 6.4.2 The Proposal – This must be typewritten and contain the following categories:
- 6.4.2.1 Proposed Activities and Time Line – Details the activities planned during the sabbatical leave period and the time line by which each will be accomplished. The objectives of the proposal shall be stated in measurable terms. Each objective shall be reflected in the subsequent final report. A timetable of major events for the completion of the proposal must be included. The time schedule should reflect careful and realistic planning. Flow charts or diagrams may be of benefit in this section.
- 6.4.2.2 Merit of the Proposal – Describes the value or benefit of the proposed activities to the individual faculty member and to the institution. This section must contain all information necessary to permit an effective review. It should describe the proposal in sufficient detail to enable the President to know what is planned at every stage and to make a tentative judgement as to the probable success of the proposed plan. The objectives of the proposal shall be stated in measurable terms. Each objective shall be reflected in the subsequent final report. The narrative description must include a detailed explanation of what the proposal intends to do. A rationale for the-proposal and a statement of the impact proposal will have on the institution, the individual and the community should be included. In addition the description must identify present knowledge, available resources, and creative potential associated with the proposal.
- 6.4.2.3 Justification for Proposal – Describes the accomplishments of the applicant in order to prepare for the endeavors outlined in the request. This section provides justification for the granting of sabbatical leave. For example, it may describe the faculty member or instructional specialists' progress toward completion of a degree, including the courses completed and describing the remaining courses, research, or internship necessary to complete his/her degree requirements. All preliminary tasks undertaken prior to the request should be identified.
- 6.4.2.4 Current Vitae – This vitae must include the information necessary for the President's evaluation. Reference is made to the Criteria to be used in Evaluation.
- 6.5 Criteria to be Used in Awarding Sabbatical Leave:
- 6.5.1 Merit Proposal – The major purpose of a sabbatical leave is to provide the faculty opportunity for continued professional growth and new, or renewed, intellectual achievement through study, research, writing, creative work and travel so that teaching effectiveness may be enhanced, scholarly usefulness increased, and the institution's academic and service programs strengthened. Close consideration shall be given to the nature of the applicant's assignment and to differences among the many disciplines represented in a community and technical college.
- 6.5.2 Accomplishments of the Applicant – Evaluation of accomplishments while at Southern West Virginia Community and Technical College since any previous sabbatical shall be based on the merit factors normally used as criteria for merit raises, such as: professional experience; professional papers and talks; leadership activities; college and senate committee assignments; publications, research, scholarly, or creative effort completed and in progress; membership in professional organizations, including offices held; community activities and services which are professionally-related; and other

accomplishments and recognition of significance.

6.5.3 Number of years salaried, full-time professional service at Southern West Virginia Community and Technical College since last hire date or last sabbatical leave, whichever is least, shall be considered.

6.5.4 Although an advanced degree may be a residual of a sabbatical leave proposal, emphasis shall be placed on the benefits to the faculty member, the institution and the community.

6.6 Compensation – A faculty member or instructional specialist on sabbatical leave shall receive full salary for no more than one-half of the academic year or half salary for no more than the full academic year.

SECTION 7. RESPONSIBILITIES

7.1 Obligations of the Faculty Member or Instructional Specialist:

7.1.1 An applicant for a sabbatical leave shall discuss the proposal with his/her ~~Division Head~~ Dean, prepare the proposal and request for sabbatical leave form, and submit the packet to his/her ~~Division Head~~ Dean before deadline dates specified in this policy. The plan proposal, as approved will represent the faculty member or instructional specialists' assignment during the sabbatical leave period. The approved plan shall not be modified without the written consent of the President or his/her designee.

7.1.2 Upon receiving approval for sabbatical leave, the faculty member or instructional specialists shall execute a promissory note / memorandum of understanding reflecting the amount of compensation to be received while on sabbatical leave. After completion of the service obligation, the note shall be marked "paid" and returned to the faculty member or instructional specialists.

7.1.3 In accepting a sabbatical leave, a faculty member or instructional specialists shall sign a statement indicating that he/she is aware of and agrees to all conditions of the leave as specified herein.

7.1.4 While on sabbatical leave, a faculty member or instructional specialists may not accept remunerative employment without the written consent of the President or his/her designated representative. Fellowships, grants, assistant ships, and similar stipends shall not be considered remunerative employment.

7.1.5 Faculty or instructional specialists on approved sabbatical leave are required to report any changes in, or that may affect the status of his/her sabbatical leave or benefit eligibility. Examples may include but are not limited to long term illness or injury that affects the ~~faculty's~~ individuals ability to meet obligations, changes in marital status, or other situations that may affect his/her benefit status.

7.1.6 Upon completion of a sabbatical leave, a faculty member or instructional specialists shall file with the ~~Vice President for Academic Affairs~~ Chief Academic Officer a written report of his/her scholarly activities while on leave. The report shall address all objectives and activities approved in the original request and be submitted within thirty days of return to service.

7.1.7 A faculty member or instructional specialists is obligated to return for a full year of service upon completion of the leave. Failure to return will obligate the ~~faculty member~~ individual to fully reimburse the institution for salary received during the period of the leave.

7.2 Obligations of the ~~Division Head~~ Dean.

- 7.2.1 Work in an advisory capacity with the faculty applicant to help ensure the proposed sabbatical leave complies with the intent of this policy and is beneficial to the faculty member, the department, the division, and the institution.
- 7.2.2 Prepare a letter to the ~~Vice President for Academic Affairs~~ Chief Academic Officer containing comments and recommendation for approval or denial of the request.
- 7.2.3 Arrange coverage of classroom or other workload responsibilities of the requesting faculty member. The ~~Division Head~~ Dean may ask for suggestions or recommendations from the requesting faculty member, however, the responsibility for finding temporary replacement personnel or revising teaching schedules of other members of the division rests with the ~~Division Head~~ Dean. The ~~Division Head~~ Dean will contact the Human Resources Office for assistance in recruiting replacement personnel no later than the spring semester of the year preceding commencement of the sabbatical leave.
- 7.3 Obligations of the ~~Vice President for Academic Affairs~~ Chief Academic Officer:
- 7.3.1 The ~~Vice President for Academic Affairs~~ Chief Academic Officer will be responsible for the implementation of this policy and will provide all support services necessary to carry out its provisions.
- 7.3.2 The ~~Vice President for Academic Affairs~~ Chief Academic Officer will prepare a letter to the President containing comments and recommendations for approval or denial of the request.
- 7.4 Obligations of the President's Office and the Institution:
- 7.4.1 Upon consideration and final approval or denial, the President's Office will send the original application packet with related correspondence and outcomes to the Human Resources Office for appropriate processing, reporting and record keeping.
- 7.4.2 A faculty member's institutional position, status, and rank will not be adversely affected solely by his/her absence while on sabbatical leave.

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
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	President	Date
Attachments:	SCP-2810-A, <i>Sabbatical Leave Request</i> SCP 2810-B, <i>Sabbatical Leave Promissory Note</i>	
Distribution:	Board of Governors (12 members) www.southernwv.edu	
Revision Notes:	November 2, 2010 – Revisions reflect no substantial changes in procedure or documentation requirements. Revisions provide clarity and reflect changes in management responsibilities. Form was streamlined.	
	November 4, 2015 – Revisions reflect no substantial changes in procedure or documentation. Revisions provide clarity and reflect changes in job titles. Forms reviewed and job titles revised.	
	<u>November 5, 2020 – Revisions provide clarity and changes in job titles to reflect the current organizational chart. The definition for Instructional Specialist was added for consistency. Forms were reviewed and job titles revised.</u>	

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
SCP-2810.A
SABBATICAL LEAVE REQUEST**

1. Name: _____
2. Dates of continuous full-time employment as a faculty member:
From: _____ To: _____ Total years _____
3. Dates of last sabbatical leave:
From: _____ To: _____
4. Dates requested for sabbatical leave:
From: _____ To: _____

My signature below indicates that I have read and agree to all conditions, provisions, and requirements of SCP-2810, *Sabbatical Leave For Full-time Faculty*. I agree to file a written report with the ~~Vice President for Academic Affairs~~ Chief Academic Officer of my activities and accomplishments during the sabbatical leave within 30 days of my return to work.

Attachments:

- Proposal
- Current Vitae

Per attached letter, I recommend approval of this leave. Yes No

Per attached letter, I recommend approval of this leave. Yes No

- Approved
- Denied

Faculty Member's Signature	Date
Division Head's <u>Dean's</u> Signature	Date
Vice President for Academic Affairs' <u>Chief Academic Officer's</u> Signature	Date
President's Signature	Date

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SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
SCP-2810.B

SABBATICAL LEAVE
PROMISSORY NOTE and MEMORANDUM OF UNDERSTANDING

My signature below indicates that I have read and agree to all conditions, provisions, and requirements of SCP-2810, *Sabbatical Leave for Full-time Faculty*.

I agree to return to the full time service of the College and work therein for a period of one year. If I fail to return to work for a period of one year, I agree to re-pay Southern West Virginia Community and Technical College an amount equal to the amount of salary and benefits paid me during the sabbatical leave period.

I understand that my position, status and rank shall not be adversely affected by my absence due to the sabbatical leave, and that I will receive any pay raises or other benefits that would have been afforded me had I not been on sabbatical leave.

I understand that the length of sabbatical governs the amount of pay I receive. The length of my sabbatical and requisite amount of compensation I will receive is:

- One semester sabbatical leave paid at my regular base salary for the semester.
- One academic year of sabbatical leave paid at one half my annual base salary.

I understand and agree that the final agreed upon proposal, as approved by the President, is my assignment for the period of sabbatical leave and that the proposal may not be modified without the written consent of the President or his/her designee.

I agree to provide a detailed report of my activities and accomplishments to the Vice President for Academic Affairs within 30 days of my return to work.

I agree and understand that I may not accept remunerative employment without the written consent of the President or his/her designated representative.

Printed Name	Signature	Date
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STATE OF WEST VIRGINIA, COUNTY OF _____, to-wit:

The foregoing instrument was acknowledged before me this ____ day of _____ 20____, by

My commission expires: _____

NOTARY PUBLIC

~~Vice President for Academic Affairs~~ Chief Academic Officer's Signature

Date

President's Signature

Date

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
MEETING OF DECEMBER 15, 2020**

ITEM: SCP-5620, *Traffic and Vehicle Speed, Flow, and Parking Regulations Policy*

RECOMMENDED RESOLUTION: *RESOLVED*, That the Southern West Virginia Community and Technical College Board of Governors grant approval for the release of SCP-5620, *Traffic and Vehicle Speed, Flow, and Parking Regulations Policy*, to Southern's constituents and the Chancellor for Community and Technical College Education to accept public comments for a 30-day period.

STAFF MEMBER: Pamela L. Alderman

BACKGROUND:

The purpose of this policy is to establish an institutional rule regarding the regulation and control of the speed, flow, and parking of vehicles on roads, driveways, and parking areas owned, leased, and/or otherwise under the control and authority of Southern West Virginia Community and Technical College.

This policy was reviewed and approved as presented by the Executive Council on November 5, 2020, and reviewed and approved as modified by SCP-5620, *Traffic and Vehicle Speed, Flow, and Parking Regulations Policy* the President's Cabinet on November 10, 2020. Policy revisions reflect no substantial changes in procedure or documentation, but provide clarity and include information outlining where employees and students may obtain a Southern issued parking permit.

Based upon the deliberations of the aforementioned bodies, the staff recommends that the Board of Governors advance SCP-5620, *Traffic and Vehicle Speed, Flow, and Parking Regulations Policy*, as presented to Southern's constituents and the Chancellor for Community and Technical College Education for the required 30-day public comment period. The public comment period is December 16, 2020 to January 14, 2021.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
SCP-5620**

SUBJECT: Traffic and Vehicle Speed, Flow, and Parking Regulations Policy

REFERENCE: West Virginia Code §18B-4-6, *Regulation of parking, speed flow of traffic on campus roads and driveways; civil and criminal penalties; disposition of revenue*. West Virginia Code §18B-10-15, *Authority of educational institutions to provide special services and programs; collection and disposition of fees therefor*.

ORIGINATION: February 1, 1989

EFFECTIVE: ~~July 21, 2016~~

REVIEWED: ~~March 2, 2016~~ November 5, 2020

SECTION 1. PURPOSE

1.1 The purpose of this policy is to establish an institutional rule regarding the regulation and control of the speed, flow, and parking of vehicles on roads, driveways, and parking areas owned, leased and/or otherwise under the control and authority of Southern West Virginia Community and Technical College.

SECTION 2. SCOPE AND APPLICABILITY

2.1 This policy shall apply to all students, employees, visitors and to any motor vehicles operated on any roads, driveways, and parking areas owned, leased and/or under the control and authority of Southern West Virginia Community and Technical College.

SECTION 3. DEFINITIONS

3.1 None.

SECTION 4. POLICY

4.1 Notwithstanding any other motor vehicle or traffic law to the contrary, the Board of Governors of Southern West Virginia Community and Technical College delegates to the President or his/her designee, the authority to regulate and control the speed, flow and parking of vehicles on campus roads, driveways, and parking facilities or areas owned, leased, and/or under the Board's control,

4.2 These regulations of Southern West Virginia Community and Technical College are designed to provide safe and convenient parking for students, employees and visitors to the campus; open and accessible fire and delivery lanes for emergency and delivery vehicles; and a safe, smooth, unimpeded flow of traffic on roads, driveways and parking areas at all campus locations.

SECTION 5. BACKGROUND OR EXCLUSIONS

5.1 None.

SECTION 6. GENERAL PROVISIONS

- 6.1 Use of roads, driveways, and parking areas owned, leased and/or under the control and authority of the College is restricted to students, employees, visitors and others who may be conducting official business with the college.
- 6.2 Drivers operating vehicles on roads, driveways, or in parking areas will obey all posted signs regulating speed, flow and/or parking.
- 6.3 Students and employees violating this policy are subject to action under the applicable and appropriate disciplinary procedures as determined by the College's administration.
- 6.4 Visitors and others conducting official business with the College are also subject to this policy and violations will be taken seriously. Such violations may result in the withdrawal of the privilege of visiting the campus and/or the involvement of appropriate law enforcement officials.
- 6.5 Parking spaces for the disabled, which shall conform to ADA requirements, will be designated at all college locations and shall be reserved for authorized users twenty four hours daily throughout the calendar year. Violators of the designated ADA or Handicap Accessible parking spaces are subject to the fine as set forth by the American's with Disabilities Act and the laws of the State of West Virginia.
- 6.6 All vehicles parked in designated handicap spaces will have displayed, in a visible manner, a current and valid handicap parking permit or license plate issued by the proper regulatory authority. The handicap parking permit or license plate must be registered in the name of the person using a designated handicap parking space.
- 6.7 Vehicles parked in designated fire lanes are in violation of state law and are subject to a fine in an amount as set forth by the West Virginia State Fire Marshall's Office.
- 6.8 Individuals will park vehicles within marked parking spaces, and will not park vehicles in fire lanes, non-parking and delivery zones. All vehicles will be parked in a manner that will not impede the regular flow of traffic or immobilize any parked vehicle.
- 6.9 When a vehicle is parked at any college location in a manner that constitutes a violation of this policy, the institution will have the authority to take appropriate corrective action including having vehicles towed at the owner's expense.
- 6.10 Vehicles other than those owned or leased by the College are not to be parked on College property during non-business hours without the knowledge and approval of the Director of Campus Operations.
- 6.11 Southern will not be held liable for theft, vandalism, or accidents involving vehicles being driven on, or parked in, campus parking lots.
- 6.12 Southern does not control or have jurisdiction over properties adjacent to its facilities and owned or controlled by the West Virginia Department of Highways or private landowners. Anyone infringing upon such properties will be subject to the rules and/or actions taken by those agencies or individuals.
- 6.13 Parking on all college lots will be observed on a first come, first served basis.
- 6.14 Continued or repeated violation of parking regulations will result in the loss of parking privileges.

SECTION 7. RESPONSIBILITIES

- 7.1 All persons using college parking facilities will observe all normal courtesies, refrain from parking vehicles in any area not authorized, and will not contribute to any act with vehicles that may cause injury, endanger lives or otherwise cause hardship or injury to anyone.
- 7.2 The Director of Campus Operations will monitor the roads, driveways, and parking lots to observe that users are obeying the policy regulations. The Director shall issue proper warnings or initiate other appropriate disciplinary action necessary against violators of the terms of this policy.
- 7.3 All students and employees shall display a Southern issued parking permit as directed by the Director of Facilities and Campus Operations. Parking permits for students are issued by the respective campus Business Office and employee parking permits are issued by the respective Director of Campus Operations.

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 2010 – Revisions reflect substantial change in procedures and provide clarity to reflect changes in responsibilities. The policy title was changed from “Parking Regulations Policy” to “Traffic and Vehicle Speed, Flow and Parking Regulations Policy.” The Form SCP-5620.A, *Decal Log*, was eliminated.

March 2016 – No changes recommended.

November 5, 2020 – 7.3 was added regarding the issuance of Southern parking permits outlining where employees and students may obtain a permit.

**POLICIES PRESENTED
FOR FINAL APPROVAL**

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
MEETING OF DECEMBER 15, 2020**

ITEM: SCP-1160, *Diversity Philosophy*

RECOMMENDED RESOLUTION: *RESOLVED*, That the Southern West Virginia Community and Technical College Board of Governors grant approval of SCP-1160, *Diversity Philosophy*, as recommended and its submission to the Chancellor for Community and Technical College Education for final approval following an additional 30-day public comment period.

STAFF MEMBER: Pamela L. Alderman

BACKGROUND:

At its August 18, 2020 meeting, the Southern WV Community and Technical College Board of Governors released this policy for a 30-day public comment period to provide the public an opportunity to address proposed revisions to SCP-1160, *Diversity Philosophy*. The comment period was from August 19, 2020 through September 17, 2020. Substantive recommendations for revision were received from the General Counsel for the West Virginia Community and Technical College System during the comment period. A complete written copy of any comments received during the 30-day comment period is available for viewing at the Office of the President.

At the October 20, 2020 meeting of Southern's Board of Governors, an additional 30-day public comment period was established from October 21, 2020 to November 19, 2020, to provide the public an opportunity to address the proposed recommended changes made by the General Counsel for the West Virginia Community and Technical College System during the original 30-day comment period. Notice of the additional opportunity for comment was announced via email to all Southern employees and to the staff of the West Virginia Community and Technical College System. The proposed policy was available for public viewing on the College's website.

No comments were received during the additional 30-day public comment period. Therefore, the staff recommends the Board of Governors grant approval of SCP-1160, *Diversity Philosophy*, as presented and its submission to the Chancellor for Community and Technical College Education for final approval following an additional 30-day public comment period.

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

SUBJECT: Diversity Philosophy

REFERENCE: The American Association of Community Colleges (AACC), Position Statement on Inclusion (<http://www.aacc.nche.edu>); AACC and ACCT (Association of Community College Trustees) Joint Statement of Commitment to Equity, Diversity, and Excellence in Student Success and Leadership Development (<http://www.aacc.nche.edu>)

ORIGINATION: August 20, 1998

EFFECTIVE: January 15, 2021

REVIEWED: July 14, 2020

SECTION 1. PURPOSE

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

SECTION 2. SCOPE AND APPLICABILITY

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

SECTION 3. DEFINITIONS

- 3.1 Diversity – A commitment to valuing and promoting differences, similarities, and characteristics that make groups and individuals unique in an atmosphere that promotes and celebrates individual and collective achievement. Examples of these characteristics are: age; cognitive style; culture; disability (mental, learning, or physical); economic background; education; ethnicity; gender identity; geographic background; language(s) spoken; marital/partnered status; physical appearance; political affiliation; race; religious beliefs; and sexual orientation.
- 3.2 Inclusion – Involves empowering and leveraging diversity in the workforce and student body by enabling individuals to contribute to their fullest potential through individual development, retention, and pluralistic work and educational processes.
- 3.3 Pluralistic Work and Educational Processes – Work/education methods practiced in participation, consideration, and respect for members of diverse ethnic, racial, religious, or social groups.

SECTION 4. POLICY

- 4.1 Southern believes that community colleges provide access to a broad spectrum of quality educational opportunities and life experiences. The College values diversity as an enhancement of those experiences in its classrooms, administrative offices, and board rooms. Southern is committed to policies that promote

fairness and inclusion for all in the life of the College.

- 4.2 Southern is committed to fostering the advancement of community colleges, in part, by applying principles of equity and diversity within its organizations and promoting these values throughout the institution. Southern will foster an environment that honors, respects, and embraces the variety of its students; will create and maintain educational environments that are safe, respectful, and responsive and that will allow the students to attain their highest potential.
- 4.3 As a reflection of Southern's commitment to equity, diversity, and excellence in student success and leadership development, it strives to promote fairness and inclusion in its own policies and practices.

SECTION 5. BACKGROUND OR EXCLUSIONS

- 5.1 None

SECTION 6. GENERAL PROVISIONS

- 6.1 Southern West Virginia Community and Technical College strongly endorses the continued use of admissions guidelines and employment practices that promote broad diversity in community colleges. Southern will pursue standards and guidelines which allow it to fulfill its diversity missions and visions. The students we educate will help provide tomorrow's leaders, and their college experience must demonstrate the richness and substance of our diverse, multi-cultural and global environment. The college environment should promote understanding and appreciation of others, while encouraging students to grow as individuals.
- 6.2 Southern West Virginia Community and Technical College reaffirms its commitment to diversity. In accordance with this philosophy, Southern strives to continually evaluate its hiring, admissions, and financial aid policies to ensure diversity and equal access within the institution. The College strives to ensure that the results of these evaluations conform to the concept of open access - the cornerstone of the community college mission.
- 6.3 Southern West Virginia Community and Technical College believes that diversity is crucial to a democratic society. Southern will encourage and enhance the fullest understanding of human rights and responsibilities and should teach the skills that allow our students to effectively participate in a democratic society. Southern is responsible for shaping an environment that mirrors the general culture and creates opportunities for all within the College community to interact with understanding, tolerance, and respect for others. In this way, diversity in education not only serves as a model for the world at large, but it also helps perpetuate social harmony for the future.
- 6.4 Southern strongly endorses the adoption of policies and procedures designed to counteract and prevent hate crimes. Hate crimes, are defined herein as crimes that manifest evidence of prejudice based on race, religion, sexual orientation, gender, or ethnicity, including where appropriate, the crimes of murder, non-negligent manslaughter, forcible rape, aggravated assault, simple assault, intimidation, arson, and destruction, damage or vandalism of property.
- 6.5 Southern's belief, born of experience, is that diversity in its student body, faculty, and staff is important for it to fulfill its primary mission: providing a quality education. The reasons include:
- 6.5.1 Diversity in the institution's student body and workforce enriches the educational experience. We learn from those whose experiences, beliefs, and perspectives are different from our own, and these lessons can be taught best in a richly diverse intellectual and social environment.

- 6.5.2 Diversity in the institution’s student body and workforce promotes personal growth and a healthy society. Diversity challenges stereotyped preconceptions; it encourages critical thinking; and it helps students and employees learn to communicate effectively with people of varied backgrounds.
- 6.5.3 Diversity in the student body and workforce strengthens communities and the workplace. Education within a diverse setting prepares students to become good citizens in an increasingly complex, pluralistic society; it fosters mutual respect and teamwork; and it helps build communities whose members are judged by the quality of their character and their contributions.
- 6.5.4 Diversity in the student body and workforce enhances America’s economic competitiveness. Sustaining the nation’s prosperity in the 21st century will require us to make effective use of the talents and abilities of all our citizens, in work settings that bring together individuals from diverse backgrounds and cultures.

6.6 Achieving diversity on our campuses does not require quotas. Nor does diversity warrant admission of unqualified applicants. However, the diversity we seek, and the future of the nation, does require that we continue to be able to reach out and make a conscious effort to build healthy and diverse learning environments appropriate for our mission. The success of higher education and the strength of our democracy depend on it.

SECTION 7. RESPONSIBILITIES

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

SECTION 8. CANCELLATION

8.1 None.

SECTION 9. REVIEW STATEMENT

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

SECTION 10. SIGNATURES

Board of Governors Chair **Date**

President **Date**

Attachments: None.

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

Revision Notes: September 2000 - Reformatted policy to the MAP system.

August 2010 - Revised to reflect current AACC Position Statement on Inclusion.

July 2015 - Policy reviewed for accuracy and no modifications are needed.

July 2020 - Revised to include the AACC and ACCT Joint Statement of Commitment to Equity, Diversity, and Excellence in Student Success and Leadership Development.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
MEETING OF DECEMBER 15, 2020**

ITEM: SCP-1400, *Guest Speakers, Lecturers, Performers, and Organized Groups*

RECOMMENDED RESOLUTION: *RESOLVED*, That the Southern West Virginia Community and Technical College Board of Governors grant approval of SCP-1400, *Guest Speakers, Lecturers, Performers, and Organized Groups*, as recommended and its submission to the Chancellor for Community and Technical College Education for final approval following an additional 30-day public comment period.

STAFF MEMBER: Pamela L. Alderman

BACKGROUND:

At its August 18, 2020 meeting, the Southern WV Community and Technical College Board of Governors released this policy for a 30-day public comment period to provide the public an opportunity to address revisions to SCP-1400, *Guest Speakers, Lecturers, Performers, and Organized Groups*. The comment period was from August 19, 2020 through September 17, 2020. Substantive recommendations for revision were received from the General Counsel for the West Virginia Community and Technical College System during the comment period. A complete written copy of any comments received during the 30-day comment period is available for viewing at the Office of the President.

At the October 20, 2020 meeting of Southern's Board of Governors, an additional 30-day public comment period was established from October 21, 2020 to November 19, 2020, to provide the public an opportunity to address the proposed recommended changes made by the General Counsel for the West Virginia Community and Technical College System during the original 30-day comment period. Notice of the additional opportunity for comment was announced via email to all Southern employees and to the staff of the West Virginia Community and Technical College System. The proposed policy was available for public viewing on the College's website.

No comments were received during the additional 30-day public comment period. Therefore, the staff recommends the Board of Governors grant approval of SCP-1400, *Guest Speakers, Lecturers, Performers, and Organized Groups*, as presented and its submission to the Chancellor for Community and Technical College Education for final approval following an additional 30-day public comment period.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
SCP-1400**

- SUBJECT:** Guest Speakers, Lecturers, Performers, and Organized Groups
- REFERENCE:** SCP-1215, *Use of Institutional Facilities*, SCP-1215.A, *College Facility Use Agreement*; SCP-1500, *Philosophy, Vision, and Mission of Southern West Virginia Community and Technical College*; Title 135, Procedural Rule, WV Council for Community and Technical College Education, Series 9, *Academic Freedom, Professional Responsibility, Promotion and Tenure*; Academic Association of University Professors *1940 Statement of Principles on Academic Freedom and Tenure*
- ORIGINATION:** May 28, 2014
- EFFECTIVE:** January 15, 2021
- REVIEWED:** July 21, 2020

SECTION 1. PURPOSE

- 1.1 The mission of Southern West Virginia Community and Technical College (“the College”) is to provide accessible, affordable, quality education and training that promote success for those we serve. To support the mission, facilities of the College should be used, first and foremost, for educational activities. The purpose of this policy is to ensure that the classrooms and meeting rooms of the College are used in a manner that supports the College’s mission. To that end, officially recognized students, student organizations, faculty, and staff must follow the protocols contained in this policy before inviting guest speakers, lecturers, performers, or organized groups to present or perform in the College’s classrooms, meeting rooms, and lunch areas.
- 1.2 The College supports the academic freedom of the faculty to engage in intellectual debate and expression of views without fear of censorship, retaliation, or sanctions both on and off campus. Academic freedom provides a faculty member the right to freely express their pedagogical philosophy and intellectual commitments. It is the intent of this policy to preserve the intellectual integrity of higher education. Administration, faculty, and staff must at all times encourage and promote intellectual and personal development of the students as these are the rights of citizenship. The College is encouraged to foster intelligent and rational discussion regardless of the topic.
- 1.3 The education of students at the College encourages study, the pursuit of knowledge, and discussion of all points of view on various topics. To that end, students and student organizations have the right to freely and openly express opinions publicly and privately. Students have the right to support causes by orderly means which do not disrupt the regular and essential operations of the College.

SECTION 2. SCOPE AND APPLICABILITY

- 2.1 This policy applies to the College’s classrooms, meeting rooms, lunch areas, and student common areas, which are non-public forums. As non-public forums, the College shall limit the use of those rooms/areas to presentations and performances by Guest Speakers, Lecturers, Performers, and Organized Groups (collectively, “Guest Speakers”) who support the College’s educational mission.

- 2.2 This policy does not apply to traditional public forums at the College, such as outdoor lawns on College property and College sidewalks adjoining public property. This policy also does not apply to the College's designated public forums, such as the auditoriums and indoor common areas. The College does, however, reserve the right to ensure the orderly use of public forum areas by applying reasonable time and manner restrictions in the future.
- 2.3 It is the emphatic intent of this policy that all persons authorized to approve or deny an otherwise appropriate request for a Guest Speaker shall observe strict neutrality as to the opinion or opinions that the Guest Speaker may express on the topic of the speech, lecture, presentation or performance. In other words, all approvals and denials of Guest Speaker requests shall be viewpoint-neutral, neither favoring nor disfavoring a particular point of view.

SECTION 3. DEFINITIONS

- 3.1 Academic Freedom – The College supports the Academic Association of University Professors *1940 Statement of Principles on Academic Freedom and Tenure*, "institutions of higher education are conducted for the common good and not to further the interest of either the individual teacher or the institution as a whole. The common good depends upon the free search for truth and its free exposition."
- 3.2 Guest Speakers, Lecturers, Performers, and Organized Groups (collectively, "Guest Speakers") – A person or group neither attending Southern, nor otherwise employed by the College, who is invited by an officially recognized student, student organization, a faculty member, or a staff member, to present or perform in a College classroom, meeting room, lunch area, or student common area.
- 3.3 Indoor Common Areas – Indoor common areas include hallways, restrooms, and other indoor areas accessible to students in general.

SECTION 4. POLICY

- 4.1 Only an officially recognized student, student organization, faculty member, or staff member may invite a Guest Speaker to perform or present in a College classroom, meeting room, or lunch area. Prior to inviting a Guest Speaker to present or perform in a College classroom, meeting room, lunch area, or student common area an officially recognized student, student organization, faculty member, or staff member must submit a *Request to Invite a Guest Speaker, Lecturer, Performer, or Organized Group* (SCP-1400.A) to her/his immediate supervisor or appropriate organization advisor.
- 4.2 An officially recognized student, student organization, faculty member, or staff member hosting a Guest Speaker in a College classroom, meeting room, lunch area, or student commons area may not open the Guest Speaker's presentation or performance to individuals unaffiliated with the College without obtaining prior approval from the faculty or staff member's immediate supervisor or the student organization's advisor.
- 4.3 Students, student organizations, faculty, and staff have a right to invite individuals to campus. Policies required by the College before a Guest Speaker is invited to appear on campus have been designed only to ensure that there is orderly scheduling of facilities and adequate preparation for the event. A request to invite a Guest Speaker to present or perform in a College classroom, meeting room, lunch area, or student commons area shall be made in writing to the faculty or staff member's immediate supervisor or to the appropriate student organization's advisor at least seven (7) days (excluding holidays and weekends) prior to the date of the proposed presentation or performance. Exceptions to the minimum notice requirements may be authorized by the immediate supervisor or appropriate organization advisor in appropriate cases.
- 4.4 Any request to invite a Guest Speaker to present or perform in a College classroom, meeting room, or lunch

area, or student commons area shall contain the following (as in Section 3 of SCP-1400.A):

- 4.4.1 the name of the sponsoring individual or organization,
 - 4.4.2 the proposed date, time and location of the meeting, lecture, or performance,
 - 4.4.3 the expected size of the audience,
 - 4.4.4 the name and address of the proposed Guest Speaker, and
 - 4.4.5 the topic.
- 4.5 Any external guest speaker, lecturer, performer, or organized group request is subject to the availability of the requested space for the meeting time and date requested. In the event that space is unavailable for the requested time and date of the meeting, or otherwise inappropriate for the request, or the request would impose substantial interference with normal activities of the institution, alternative available space may be offered by the institution, or the sponsoring organization is free to request a more suitable date and location. The individual or group inviting the external guest speaker, lecturer, performer, or organized group is responsible for confirming the availability of space with the appropriate Director of Campus Operations. The College will not withhold use of institutional facilities as a means of censorship.
- 4.6 A request to invite a Guest Speaker to present or perform to whom payment would have to be from the College funds is subject to the availability of such funds. In order to receive payment for services, the Guest Speaker must be a registered vendor with the State of West Virginia. An electronic vendor application is available at <https://www.wvoasis.gov/>.
- 4.7 A request for a Guest Speaker may be denied if the faculty or staff member's immediate supervisor, or unit supervisor or the student organization's advisor determines that the proposed presentation or performance will:
- 4.7.1 Damage or destroy College property; or
 - 4.7.2 Disrupt, impair, or interfere with the College's regularly scheduled classes; or
 - 4.7.3 Physically harm, coerce, intimidate, or invade the lawful rights of students and College personnel; or
 - 4.7.4 Incite violence; or
 - 4.7.5 Constitute criminal activity.
 - 4.7.6 Additionally, the faculty or staff member's supervisor or the student organization's advisor, may deny a request to invite a Guest Speaker if it is reasonably determined the presentation or performance presents a clear and imminent threat to the College's orderly operations or is obscene (i.e., that which appeals to the obscene interest in sex; is patently offensive; and lacks serious literary, artistic, political, or scientific value).
- 4.8 Any meeting, assembly, or activity to which a Guest Speaker may be invited is subject to all requirements, conditions, and approvals set forth in any policy or regulation of the Board of Governors and/or the institution concerning the use of campus property and facilities.
- 4.9 The views expressed by a Guest Speaker are his or her own and do not necessarily represent the views of the

College. Guest Speakers shall be held solely responsible for the views they express. The presence of a Guest Speaker on campus does not imply approval or endorsement by the College of the views expressed by the Guest Speaker, or by anyone else present at the event.

SECTION 5. BACKGROUND OR EXCLUSIONS

5.1 None.

SECTION 6. GENERAL PROVISIONS

6.1 None.

SECTION 7. RESPONSIBILITIES

7.1 Individual or Group Making a Request:

7.1.1 Complete SCP-1400.A, *Request to Invite a Guest Speaker, Lecturer, Performer, or Organized Group* and provide other required documentation as needed.

7.1.2 Submit one copy of SCP-1400.A and required documentation to the immediate supervisor (if the requestor is faculty or staff) or to the student organization's advisor.

7.1.3 Submit requests directly to the immediate supervisor, if the requestor is a faculty or staff member.

7.1.4 Submit requests directly to the appropriate campus Student Government Association Advisor, if the requestor is the Student Government Association President.

7.1.5 Request a conference at any step to discuss recommendations, if desired.

7.1.6 A recommendation for denial at any step does not preclude an individual's or group's opportunity to be approved at the remaining phases. *See, Section 7.4 below.*

7.2 The Immediate Supervisor or Student Government Association Advisor Will:

7.2.1 Accept and review requests and appropriate documentation to determine that the required materials are included.

7.2.2 Approve or deny the request and notify in writing the individual or group making a request within two (2) working days of the decision.

7.2.3 Forward requests and appropriate documentation to the appropriate unit supervisor or organizational advisor for review and/or approval or denial.

7.2.4 Cabinet-level positions will submit requests directly to the President or President's authorized designee for review and/or approval or denial.

7.3 The appropriate Unit Supervisor or Organization Advisor Will:

7.3.1 Accept and review requests and appropriate documentation to determine that the required materials are included.

7.3.2 Approve or deny the request and notify in writing the individual or group making a request within

two (2) working days of the final decision.

7.3.3 Forward a copy of requests and appropriate documentation to the President's Office for maintaining a file with the names of individuals or groups that have been approved or denied as a Guest Speaker.

7.4 The Appeal Process:

7.4.1 In the event of a recommendation of denial, the individual or group making the request may appeal the final decision to the President.

7.4.2 The President shall review the request, documentation, and reason(s) for denial and render a written decision for approval or denial within two (2) working days of receiving the request for appeal.

7.5 The President of Southern West Virginia Community and Technical College or the President's authorized designee is responsible for the implementation of this policy.

SECTION 8. CANCELLATION

8.1 None.

SECTION 9. REVIEW STATEMENT

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

SECTION 10. SIGNATURES

Board of Governors Chair **Date**

President **Date**

Attachments: SCP-1400.A, *Request to Invite a Guest Speaker, Lecturer, Performer, or Organized Group*

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

Revision Notes: May 28, 2014 – Originated

June 17, 2014 – Initial Release

July 21, 2020 – Revisions reflect changes in the procedural and approval process, changes in the notification and documentation requirements, inclusion of the definition of academic freedom, inclusion of the West Virginia Council for Community and Technical College Education, Legislative Rule, Series 9, regarding academic freedom, and the Academic Association of University Professors *1940 Statement of Principles on Academic Freedom and Tenure* in the policy's reference section.

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**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
SCP-1400.A**

Request to Invite a Guest Speaker, Lecturer, Performer, or Organized Group

Potential Guest Speakers (as defined in SCP-1400) are not to be contacted until official approval has been received. Any Guest Speaker request must be made to the immediate supervisor or appropriate organization advisor seven (7) days prior to the date of the proposed speaking engagement, performance, or lecture. Exceptions to the minimum notice requirements may be authorized by the immediate supervisor or appropriate organization advisor in appropriate cases. Upon completion of this form, please submit it to the appropriate supervisor or organization advisor.

Section 1. General Information *(To be completed by the individual/group making the request.)*

Name of Sponsoring Individual or Organization, if any:	
Name of Person Completing this Form:	
Your Contact Information (Phone Number and E-mail):	

Section 2. Guest Speaker Information

Full Name of Guest Speaker:	
Mailing Address:	
Telephone Number:	
E-mail Address:	
Guest Speaker's Corporate Affiliation, if any:	

Section 3. Event Information

Proposed Date(s) of Event/Class/Meeting:	
Proposed Time(s) of Event/Class/Meeting:	
Proposed Location of Event/Class/Meeting:	
Expected Attendance for Event/Class/Meeting:	
Title/Topic/Performance being Presented:	

Section 4. Signature and Date

Individual or Organization's Representative Signature:	Date:
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Section 5. Signature of Immediate Supervisor or Organization Advisor, Appropriate Unit Supervisor, and Date

<input type="checkbox"/> Approved <input type="checkbox"/> Denied Immediate Supervisor or Organization Advisor's Signature: <i>If denied, state the reason for denial (use additional sheet if necessary):</i>	Date:
<input type="checkbox"/> Approved <input type="checkbox"/> Denied Unit Supervisor's Signature: <i>If denied, state the reason for denial (use additional sheet if necessary):</i>	Date:

OFFICE USE ONLY
Copy to:
<input type="checkbox"/> Individual or Organization's Representative
<input type="checkbox"/> Appropriate Director of Campus Operations
<input type="checkbox"/> President's Office

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
MEETING OF DECEMBER 15, 2020**

ITEM: SCP-1500, *Philosophy, Vision and Mission of Southern West Virginia Community and Technical College*

RECOMMENDED RESOLUTION: *RESOLVED*, That the Southern West Virginia Community and Technical College Board of Governors grant approval of SCP-1500, *Philosophy, Vision and Mission of Southern West Virginia Community and Technical College*, as presented and its submission to the Chancellor for Community and Technical College Education for final approval following the required 30-day public comment period.

STAFF MEMBER: Pamela L. Alderman

BACKGROUND:

At its October 20, 2020 meeting, the Southern WV Community and Technical College Board of Governors released this policy for a 30-day public comment period to provide the public an opportunity to address the review of SCP-1500, *Philosophy, Vision and Mission of Southern West Virginia Community and Technical College*, of which no modifications were recommended. The comment period was from October 21, 2020 to November 19, 2020. Notice of the opportunity to comment was announced via email to all Southern employees and via email to the staff of the West Virginia Community and Technical College System. A copy of this policy was available for public viewing during this time period.

The following comments for this policy were received on November 2, 2020 from Mr. Tom Morris, Director of Accreditation and Assessment:

“Per the Southern West Virginia Community and Technical College Board of Governors resolutions to release certain institutional policies for a 30-day comment period beginning October 21 to November 19, 2020, please consider the following comment concerning *SCP-1500, Philosophy, Vision and Mission of Southern West Virginia Community and Technical College*:

1. Recommend Changing Core Value 4.1.4.1

From: Achieving excellence in education and service.

To: Achieving excellence in education and service through a process of continuous quality improvement. AND/OR

2. Recommend Changing Core Value 4.1.4.6

From: Embracing change through bold actions.

To: Embracing change through assessment and resulting bold actions.

Assessment (which is a major component of continuous quality improvement) is the driving

force necessary to gauge whether or not Southern is successfully addressing those ideals stated in the Vision and Mission Statements as well as the Institutional Commitments. How does the College know if it is meeting those benchmarks stated in its Vision (e.g., equipping students with tools necessary to prosper...), Mission (e.g., provide quality training that promotes success...), and Commitments (e.g., programs for transfer, entry into workforce, workforce development, adequate support services, programs to promote cultural enrichment, etc.) if not for assessment and the associated changes brought about by data-driven decisions to improve student, community, and institutional success?

The addition of “continuous quality improvement” and “assessment” to the above-mentioned Core Values will demonstrate to the Southern West Virginia community and State of West Virginia (as well as to the Higher Learning Commission) our commitment to make data driven decisions to improve student success through the ongoing process of assessment.”

INSTITUTIONAL RESPONSE:

The regular review of the institution’s Mission and Vision Statements are essential components of the accreditation process. The Core Values are part of the College’s Vision Statement. At this time, in order to consider modifications to the Core Values, a review of the current Mission and Vision Statements would need to take place through the governance process with final review and approval by the institutional Board of Governors. The last college-wide review of these documents occurred during the Fall 2018 semester with reaffirmation by the Board of Governors in February 2019. The review of the Mission and Vision Statements is scheduled to begin during the Fall 2021 semester to coincide with Southern’s comprehensive accreditation visit by the HLC in November 2022. When this process begins, all Southern employees will be provided an opportunity to review the current Mission and Vision Statements and provide suggestions for change. All recommendations for changes will be advanced through the governance process with a final recommendation being advanced to the Board of Governors for review and consideration. It is recommended for Mr. Morris to submit his recommendations for change during the upcoming institutional review, and if revisions to the Core Values are approved, SCP-1500, *Philosophy, Vision and Mission of Southern West Virginia Community and Technical College*, can be modified to reflect those changes.

Therefore, the staff recommends the Board of Governors approve SCP-1500, *Philosophy, Vision and Mission of Southern West Virginia Community and Technical College*, as presented and its submission to the Chancellor for Community and Technical College Education for final approval following the required 30-day public comment period.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
SCP-1500**

SUBJECT: Philosophy, Vision, and Mission of Southern West Virginia Community and Technical College

REFERENCE: Institutional Master Plan

ORIGINATION: July 1, 1984

EFFECTIVE: January 15, 2021

REVIEWED: August 26, 2020

SECTION 1. PURPOSE

1.1 To formally establish and communicate the philosophy, vision, and mission of the institution.

SECTION 2. SCOPE AND APPLICABILITY

2.1 All college constituencies.

SECTION 3. DEFINITIONS

3.1 None.

SECTION 4. POLICY

4.1 The philosophy, vision, and mission of Southern West Virginia Community and Technical College are generally consistent with similar institutions. However the philosophy, vision, and mission statements are reviewed and revised from time to time; therefore, it reflects the hopes and aspirations of the citizens in the service area as well as College constituents. The Southern West Virginia Community and Technical College Board of Governors and members of institutional governance committees, as well as, faculty, students, staff, and administration have all contributed to defining the philosophy, vision, and mission of the College.

4.1.1 Philosophy Statement

4.1.1.1 We believe that all citizens have a right to develop their abilities in accordance with their own chosen goals, and that the College provides the means through which this development may take place. The emphasis of the College is upon people. We believe in people – in their dignity, in their worth as individuals, and in their development.

4.1.1.2 All students in the College are encouraged to take pride in their heritage and, at the same time, to develop an awareness and appreciation of differences that result from our complex society. What distinguishes today’s society from previous history is that constant and rapid change is the rule rather than the exception; and because of changing social and economic conditions, we are committed to the comprehensive approach to higher education, which emphasizes the changing of programs and services to assist our students in living effective

and satisfying lives.

4.1.1.3 Southern is deeply committed to providing quality, affordable, and accessible educational services throughout the area and will, within the resources available, attempt to carry out the mission as effectively as possible.

4.1.2 Vision Statement

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

4.1.3 Mission Statement

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

4.1.3.1 Institutional Commitments

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

4.1.3.1.1 Developmental and pre-college level education for those who lack the necessary academic background for direct entry into college-level courses.

4.1.3.1.2 Programs of study leading to the associate in arts and the associate in science degrees, which can be effectively transferred and applied toward the baccalaureate degree.

4.1.3.1.3 Programs of study in career and technical fields leading to a skill-set certification, certificate degree and/or the associate in applied science degree for entry into the workforce.

4.1.3.1.4 Workforce development, continuing education and training programs that support the needs of employees and employers and serve as a mechanism for economic development.

4.1.3.1.5 Support services that assist students in achieving their education and training goals.

4.1.3.1.6 Community interest programs and activities that promote personal growth and cultural enrichment.

4.1.4 Our Core Values

We will accomplish our mission by:

4.1.4.1 Achieving excellence in education and service.

4.1.4.2 Exhibiting integrity in all that we do.

4.1.4.3 Collaborating and communicating actively with others.

4.1.4.4 Imparting passion and compassion to our every task.

4.1.4.5 Leading by encouragement and support of lifelong learning.

4.1.4.6 Embracing change through bold actions.

4.1.4.7 Being creative and innovative at all levels.

4.1.4.8 Initiating opportunities for the community.

4.1.4.9 Celebrating success.

SECTION 5. BACKGROUND OR EXCLUSIONS

5.1 None.

SECTION 6. GENERAL PROVISIONS

6.1 The College has a systematic and inclusive process for the development and review/update of the Institution's vision, mission, and core values. This process is integrated in part within the College's strategic planning process guided by the institution's commitment to shared governance. The Strategic Planning and Financial Review Committee comprised of individuals representing all internal constituencies is charged with the development and review of the strategic planning process and plan. As part of the College's Strategic Plan, the vision, mission, and core values are reviewed and recommendations for change or modification are submitted through the College Governance System to the President for recommendation to the Board of Governors for final approval and adoption.

SECTION 7. RESPONSIBILITIES

7.1 Employees are expected to understand the philosophy and support the vision, mission, and core values of the College. The vision, mission, and core values will be reviewed annually by the Strategic Planning and Financial Review Committee.

SECTION 8. CANCELLATION

8.1 Chapter 29A-2, Series I, Policy Statement on Philosophy and Mission, Effective 7/1/1984.

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 2010 – Revisions reflect no substantial changes in procedure or documentation requirements, but provide clarity. Includes the new institutional Mission Statement approved by the Board of Governors June 22, 2010. This policy was reformatted using the latest policy template.

July 2015 – Revisions provide clarity and reflect the addition of the new institutional Vision and Mission Statements adopted by the Board of Governors, the new purpose statement of the Strategic Planning and Financial Review Committee reflected in the current institutional Governance Handbook, and the incorporation of the Institutional Commitments and Core Values into the policy.

August 2020 – Policy reviewed for accuracy and no modifications are recommended.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
MEETING OF DECEMBER 15, 2020**

ITEM: SCP-1750, *Tobacco and Smoke-free Campus Policy*

RECOMMENDED RESOLUTION: *RESOLVED*, That the Southern West Virginia Community and Technical College Board of Governors grant approval of SCP-1750, *Tobacco and Smoke-free Campus Policy*, as presented and its submission to the Chancellor for Community and Technical College Education for final approval following the required 30-day public comment period.

STAFF MEMBER: Pamela L. Alderman

BACKGROUND:

At its October 20, 2020 meeting, the Southern WV Community and Technical College Board of Governors released this policy for a 30-day public comment period to provide the public an opportunity to address the recommended modifications to SCP-1750, *Tobacco and Smoke-free Campus Policy*. The comment period was from October 21, 2020 to November 19, 2020. Notice of the opportunity to comment was announced via email to all Southern employees and via email to the staff of the West Virginia Community and Technical College System. A copy of this policy was available for public viewing during this time period.

No comments or suggestions were received for this policy during the 30-day comment period. Therefore, the staff recommends the Board of Governors approve SCP-1750, *Tobacco and Smoke-free Campus Policy*, as presented and its submission to the Chancellor for Community and Technical College Education for final approval following the required 30-day public comment period.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
SCP-1750**

SUBJECT: Tobacco and Smoke-free Campus Policy

REFERENCE: Centers for Disease Control and Prevention, *Smoke-free and Tobacco-free Policies in Colleges and Universities — United States and Territories*, 2017, Morbidity and Mortality Weekly Report, June 22, 2018, Vol. 67, No. 24

ORIGINATION: January 1, 1988

EFFECTIVE: January 15, 2021

REVIEWED: August 26, 2020

SECTION 1. PURPOSE

- 1.1 To establish policy providing employees and students an environment free from the ill effects of tobacco products. Tobacco and tobacco products are the leading cause of preventable deaths in the United States (U.S.). According to the Center for Disease Control (CDC) cigarette smoking causes an estimated 480,000 U.S. deaths annually, including 41,000 from secondhand smoke exposure. Providing a smoke and tobacco free campuses promotes the health and well-being of students, faculty, staff, administration, visitors, and the community.

SECTION 2. SCOPE AND APPLICABILITY

- 2.1 The policy applies to all college owned, operated, or leased property including buildings, grounds, and vehicles of Southern West Virginia Community and Technical College.

SECTION 3. DEFINITIONS

- 3.1 Tobacco Usage – Refers to usage of all forms and types of tobacco, i.e., smoking tobaccos, chewing tobaccos, snuff, and E-cigarettes (also known as electronic cigarettes and vaporizer cigarettes).
- 3.2 Device – Any product containing or delivering nicotine or any other substance intended for human consumption that can be used by an individual in any manner for the purpose of inhaling vapor or aerosol from the product. The term includes any such device, whether manufactured, distributed, marketed, or sold as an e-cigarette, e-cigar, e-pipe, e-hookah, or vape pen, or under any other product name or descriptor.
- 3.3 Hookah – A water pipe and any associated products and devices which are used to produce fumes, smoke, and/or vapor from the burning of material including, but not limited to, tobacco, shisha, or other plant matter.
- 3.4 Tobacco Product – Any substance containing tobacco leaf, including but not limited to, cigarettes, cigars, pipe tobacco, hookah tobacco, snuff, chewing tobacco, dipping tobacco, bidis, blunts, involve cigarettes, or any products or formulation of matter containing biologically active amounts of nicotine that is manufactured, sold, offered for sale, or otherwise distributed with the expectation that the product or matter will be introduced into the human body by inhalation, ingestion, or absorption; but does not include any cessation product specifically approved by the U.S. Food and Drug Administration for use in treating nicotine or

tobacco dependence.

SECTION 4. POLICY

- 4.1 All locations of Southern West Virginia Community and Technical College are designated as non-tobacco, smoke free, usage facilities. This policy applies to all students, faculty, staff, administration, visitors, community members, and other persons on campus.
- 4.1.1 Signs will be posted to inform the general population that tobacco usage is not permitted at each facility of Southern West Virginia Community and Technical College. Tobacco-free zones apply to the grounds around all College facilities whether or not signs are posted.
- 4.1.2 This policy applies to Southern West Virginia Community and Technical College owned or leased buildings, grounds, and state vehicles.
- 4.1.3 Smoking and the use of tobacco products shall not be permitted in any enclosed place, including but not limited to all offices, classrooms, hallways, restrooms, meeting rooms, community areas, student common areas, theater, or outdoors. Outdoor space includes, but is not limited to campus property, sidewalks, patios, parking lots, access roads, and lawns.
- 4.1.4 Littering the campus with remains of tobacco products or any other disposable product is prohibited.

SECTION 5. BACKGROUND OR EXCLUSIONS

- 5.1 None.

SECTION 6. GENERAL PROVISIONS

- 6.1 None.

SECTION 7. RESPONSIBILITIES

- 7.1 Department heads and supervisors will be responsible for adherence to the policy in their specified areas of supervision.
- 7.2 All employees have an obligation to see that the provisions of this policy are followed. Faculty members are to ensure compliance by informing students enrolled in each of their classes while the Director of Campus Operations and other campus staff ensure compliance by students in other areas of the campus. Adherence to this policy is the responsibility of all college students, faculty, staff, administration, community, and guests. It is expected that all students, faculty, staff, contractors and visitors comply with this policy. Members of the Southern West Virginia Community and Technical College community are empowered to respectfully inform others about the policy in an ongoing effort to enhance awareness and encourage a culture of compliance.
- 7.3 Those members violating this policy will be disciplined according to employee or student disciplinary procedures.
- 7.4 The College will endeavor to provide education and assistance to those students and employees desiring to refrain from tobacco usage.

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: November 2010 – Revisions reflect no substantial changes in procedure or documentation requirements. Revisions provide clarity and reflect changes in management responsibilities.

November 2015 – The policy was revised to include E-cigarettes and the definition of E-cigarettes to the policy.

April 12, 2016 – The policy was revised to comply with the tobacco product free campus resolution adopted by the West Virginia Council for Community and Technical College Education at its January 2013 meeting for the establishment of tobacco product free campuses at all West Virginia public community and technical colleges of higher education effective June 30, 2014. The policy title was changed from *Tobacco Usage Policy* to *Tobacco and Smoke-free Campus Policy*.

August 26, 2020 – The policy was revised to include definitions and guidelines from the Centers for Disease Control and Prevention, Office on Smoking and Health.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
MEETING OF DECEMBER 15, 2020**

ITEM: SCP-3670, *Public School Service Program*

RECOMMENDED RESOLUTION: *RESOLVED*, That the Southern West Virginia Community and Technical College Board of Governors grant approval of SCP-3670, *Public School Service Program*, as presented and its submission to the Chancellor for Community and Technical College Education for final approval following the required 30-day public comment period.

STAFF MEMBER: Pamela L. Alderman

BACKGROUND:

At its October 20, 2020 meeting, the Southern WV Community and Technical College Board of Governors released this policy for a 30-day public comment period to provide the public an opportunity to address the recommended modifications to SCP-3670, *Public School Service Program*. The comment period was from October 21, 2020 to November 19, 2020. Notice of the opportunity to comment was announced via email to all Southern employees and via email to the staff of the West Virginia Community and Technical College System. A copy of this policy was available for public viewing during this time period.

No comments or suggestions were received for this policy during the 30-day comment period. Therefore, the staff recommends the Board of Governors approve SCP-3670, *Public School Service Program*, as presented and its submission to the Chancellor for Community and Technical College Education for final approval following the required 30-day public comment period.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
SCP-3670**

SUBJECT: Public School Service Program

REFERENCE: West Virginia Code §18B-2A-5; SIP-3670, *Public School Service Program*

ORIGINATION: September 20, 2005

EFFECTIVE: January 15, 2021

REVIEWED: August 2020

SECTION 1. PURPOSE

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

SECTION 2. SCOPE AND APPLICABILITY

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

SECTION 3. DEFINITIONS

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

SECTION 4. POLICY

4.1 In compliance with West Virginia Code §18B-2A-5 regarding public school service programs, Southern West Virginia Community and Technical College shall implement a policy to ensure that college students obtain credit toward graduation for service performed in the public schools as tutors, student advisors, and mentors to instill in public school students the benefits of postsecondary education attainment.

4.2 The institution shall not be responsible for placement of students in a public school for the purpose of performing service and receiving credit under this policy.

SECTION 5. BACKGROUND OR EXCLUSIONS

5.1 Service must have been performed while enrolled in a postsecondary program and within the last 24 months. Documentation shall be provided by the school district.

5.2 Service performed as a program requirement in education courses is not eligible.

SECTION 6. GENERAL PROVISIONS

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

SECTION 7. RESPONSIBILITIES

- 7.1 The Chief Academic Officer shall develop procedures describing the method for awarding credit earned under this policy.

SECTION 8. CANCELLATION

- 8.1 None.

SECTION 9. REVIEW STATEMENT

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

SECTION 10. SIGNATURES

Board of Governors Chair **Date**

President **Date**

Attachments: SCP-3670.A, *Public School Service Form*

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

Revision Notes: January 2011 - Revisions reflect no substantial changes in procedure or documentation requirements. Revisions provide clarity and reflect changes in management responsibilities. Form was streamlined.

October 2015 - Revisions provide clarity and transfer the process by which credit is awarded to an Academic Affairs Unit Southern Institutional Procedure (SIP).

August 2020 - Revisions reflect the current organizational structure and provide clarity of responsibility, updated 4.1 to include language from WV State Code §18B-2A-5, and added SIP-3670, *Public School Service Program*, as a reference.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
SCP-3670.A, Public School Service Form**

Request for Credit, EL 101

Student Name _____ Student Number (S#) _____

Number of Credits Requested _____

Name of Elementary, Middle, or High School _____

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

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

Grade Level _____ Supervisor's Signature _____

Verified by: _____
Southern Representative Date

Supervisor's Recommendation

Credit Hours Granted: _____ Recommended by: _____
Academic Dean Date

Approved by: _____
Chief Academic Officer Date

Fee paid: _____ Received by: _____
Business Office Representative Date

Recorded by: _____
Registrar Date

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
MEETING OF DECEMBER 15, 2020**

ITEM: SCP-4800, *Service Animals on Campus*

RECOMMENDED RESOLUTION: *RESOLVED*, That the Southern West Virginia Community and Technical College Board of Governors grant approval SCP-4800, *Service Animals on Campus*, as recommended and its submission to the Chancellor for Community and Technical College Education for final approval following an additional 30-day public comment period.

STAFF MEMBER: Pamela L. Alderman

BACKGROUND:

At its August 18, 2020 meeting, the Southern WV Community and Technical College Board of Governors released this policy for a 30-day public comment period to provide the public an opportunity to address the proposed new policy, SCP-4800, *Service Animals on Campus*. The comment period was from August 19, 2020 through September 17, 2020. Substantive recommendations for revision were received from the General Counsel for the West Virginia Community and Technical College System during the comment period. A complete written copy of any comments received during the 30-day comment period is available for viewing at the Office of the President.

At the October 20, 2020 meeting of Southern's Board of Governors, an additional 30-day public comment period was established from October 21, 2020 to November 19, 2020, to provide the public an opportunity to address the proposed recommended changes made by the General Counsel for the West Virginia Community and Technical College System during the original 30-day comment period. Notice of the additional opportunity for comment was announced via email to all Southern employees and to the staff of the West Virginia Community and Technical College System. The proposed policy was available for public viewing on the College's website.

No comments were received during the additional 30-day public comment period. Therefore, the staff recommends the Board of Governors grant approval of SCP-4800, *Service Animals on Campus*, as presented and its submission to the Chancellor for Community and Technical College Education for final approval following an additional 30-day public comment period.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
SCP-4800**

SUBJECT: Service Animals on Campus

REFERENCE: Americans with Disabilities Act (ADA); 504 of the Federal Rehabilitation Act; West Virginia's White Cane Law, W. Va. Code § 5-15-1, et seq.; SIP 4200, *Accessibility and Accommodations for Persons with Disabilities*

ORIGINATION: December 2019

EFFECTIVE: January 15, 2021

REVIEWED: New

SECTION 1. PURPOSE

- 1.1 The purpose of this policy is to define what a service animal is and to establish guidelines and procedures for students, faculty, staff and visitors, to have a service animal on campus or in any of its rented spaces or facilities.
- 1.2 Southern complies with the Americans with Disabilities Act amendments in allowing the use of service animals for students, staff, and visitors. The College is committed to allowing service animals as necessary to provide individuals with disabilities an equal opportunity to access the programs, services, and physical facilities of the College.

SECTION 2. SCOPE AND APPLICABILITY

- 2.1 This policy applies to all operational units of Southern West Virginia Community and Technical College.

SECTION 3. DEFINITIONS

- 3.1 Service Animal - Any dog, or miniature horse, that is individually trained to do work or perform tasks for the benefit of an individual with a disability, including a physical, sensory, psychiatric, intellectual, or other mental disability including, but not limited to, guiding, alerting, pulling a wheelchair, fetching and/or opening doors. Other species of animals, whether wild or domestic, trained or untrained, are not service animals for the purposes of this definition. The work or tasks performed by a service animal must be directly related to the handler's disability. The crime deterrent effects of an animal's presence and the provision of emotional support, well-being, comfort or companionship do not constitute work or tasks for the purposes of this definition.
- 3.2 Emotional Support Animal - An animal that provides emotional support or therapeutic benefits that alleviate one or more of the identified symptoms or effect of a person's disability; however, the animal is not required to be individually trained or certified to perform such a task. Emotional support animals may also be referred to as "comfort animals," "companion animals" and "assistance animals" used to support individuals with mental or emotional disabilities. These animals are not service animals.
- 3.3 Recreational Animal - A domestic animal used for sport, companionship or other non-service/assistance functions. Recreational animals are not allowed inside college facilities.

- 3.4 Unauthorized Animal - Any animal not controlled by leash or harness, unless the animal is a service animal and the handler is unable because of disability to use a leash or harness or if the leash or harness restricts the service animal from functioning appropriately as such. Also, any animal that exhibits violent, uncontrollable, aggressive or unhealthy behavior, including service animals, is also considered an unauthorized animal for purposes of this policy.
- 3.5 Handler - The individual with a disability who uses a service animal.

SECTION 4. POLICY

- 4.1 Southern may make two inquiries to determine whether an animal qualifies as a service animal:
- 4.1.1 If the animal is a service animal required for a disability; and
 - 4.1.2 What work or task the animal has been trained to perform.
- 4.2 Staff may not ask about the person's disability, require medical documentation, require certification of the animal's training or ask that the animal demonstrate its ability to perform the work or task.
- 4.3 Use of miniature horses as a service animal will be reviewed based on the inquiries and exceptions listed below and allowed by law.

SECTION 5. BACKGROUND OR EXCLUSIONS

- 5.1 Every attempt for accommodations for service animals on Southern's campus will be made at all times. However, a service animal may be banned or denied on campus for reasons including, but not limited to:
- 5.1.1 Disruptive Behavior - This will include, but is not limited to, barking, whining, growling, wandering, sniffing (people, food, tables, others' belongings), initiating contact with someone without the owner's permission, unless such contact is for the purpose of alerting another person to the handler's immediate medical need.
 - 5.1.2 Illness - Any animal that is ill shall not be permitted on any campus grounds.
 - 5.1.3 Hygiene - This includes but is not limited to all animals that are dirty, not groomed, have a strong odor or have fleas and/or ticks.
 - 5.1.4 Aggressive Behavior - Any animal that is aggressive toward another individual on campus shall not be tolerated. This will be determined on a case by case basis by the appropriate campus administrator.
 - 5.1.5 Owner Not Being Responsible - Should the owner violate this policy, his or her permission to utilize the service animal on campus may be revoked. This will be determined on a case by case basis by the appropriate campus administrator.
- 5.2 Removal of Service Animal - Southern may require the handler to remove the service animal from its campus if:
- 5.2.1 The animal poses a direct threat to the health or safety of others or causes substantial property damage to the property of others;

- 5.2.2 The animal's presence results in a fundamental alteration of a College program;
- 5.2.3 The handler does not comply with the handler's responsibilities set forth above; or
- 5.2.4 The animal or its presence creates an unmanageable disturbance or interference with the College community.
- 5.2.5 Southern will base such determinations upon the consideration of the behavior of the particular animal at issue, and not on speculation or fear about the harm or damages an animal may cause. Any removal of the animal will be done in consultation with the Coordinator of Disability Services and may be appealed to Southern's ADA Compliance Officer following Southern's complaint procedure set forth in *Accessibility and Accommodations for Persons with Disabilities*, SIP-4200.

SECTION 6. GENERAL PROVISIONS

- 6.1 Persons with conflicting disabilities should contact the appropriate campus administrator and provide verifiable medical documentation to support their claim. All parties involved will be taken into consideration and resolution will be announced as soon as possible.
- 6.2 Concerns regarding a student's service animal should be submitted to the Executive Director for Student Services. The Executive Director for Student Services or his/her designee will work together with the affected party to discuss and resolve all concerns related to service animals on campus in compliance with this policy.
- 6.3 Concerns regarding a faculty or staff member's service animal should be directed to Human Resources. The Director of Human Resources will work with the affected party to resolve all concerns related to service animals on campus in compliance with this policy.
- 6.4 Service animals are allowed on-campus. Unauthorized animals, recreational animals, and emotional support animals are not allowed on campus.
- 6.5 The use of an emotional support animal as an academic or workplace accommodation must be requested and approved through either the Office of Disability Services or Human Resources. The documentation process is found in SIP-4200, *Accessibility and Accommodations for Persons with Disabilities*.

SECTION 7. RESPONSIBILITIES

- 7.1 College Responsibilities
 - 7.1.1 Allow service animals to accompany the handler to all areas of the facility where the handler is normally allowed to go.
 - 7.1.2 A handler may not be segregated from other similar members of the campus community except where there is real danger to the animal or where the natural organisms carried by the service animal would adversely affect research. Exceptions to the exclusions will be reviewed on a case-by-case basis.
 - 7.1.3 Not to pet, feed or deliberately startle/disturb a service animal.
 - 7.1.4 Not to separate, or attempt to separate, service animals from their handlers.
 - 7.1.5 Southern will not retaliate against any person because that individual has requested or received a

reasonable accommodation, including a request for a service animal.

7.2 Handler or Owner's Responsibility

7.2.1 Handlers must abide by all state laws and city ordinances related to animals on campus locations and Southern's guidelines, including but not limited to:

7.2.1.1 The handler is required to obtain a license required by a particular home municipality. The license and/or tag must be reviewed annually.

7.2.1.2 The handler may be required to provide a collar or harness to which the license and vaccination tags shall be affixed. The handler shall see that the animal wears the collar and tags at all times.

7.2.1.3 The handler is liable for damages caused by the service animal, emotional support animal or recreational animal beyond reasonable wear and tear to the same extent that Southern charges other individuals for damages beyond reasonable wear and tear.

7.2.2 The handler is responsible for the care and supervision of a service animal.

7.2.3 The handler must have full control of the service animal at all times. Animals may not run at large; a leash or harness is required unless the handler is unable because of disability to use a leash or harness or it restricts the animal's ability to function properly.

7.2.4 Disturbing animal vocalization must be kept to an absolute minimum.

7.2.5 Handlers are responsible for relieving animals in designated locations and must ensure immediate cleanup and proper disposal of animal waste.

7.2.6 The service animal's vaccinations must be current and based on a veterinarian's recommendations, with records made available at time of request.

7.2.7 Southern will not ask for or require an individual with a disability to pay a fee or surcharge for a service animal.

7.2.8 The handler agrees to abide by all equally applicable Southern policies that are unrelated to the individual's disability, such as assuring that the animal does not interfere with the routine activities of Southern's campus or facilities.

7.2.9 Southern personnel shall not be required to provide care or food for any service animal, including but not limited to, removing the animal during emergency evacuation for events such as a fire alarm. Emergency personnel will determine whether to remove the animal, and Southern shall not be held responsible for the care, damage to, or loss of the animal.

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: December 2019 - Policy Originated.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
MEETING OF DECEMBER 15, 2020**

ITEM: SCP-5074, *Selection, Adoption, Use and Sale of Textbooks and Other Course Materials*

RECOMMENDED RESOLUTION: *RESOLVED*, That the Southern West Virginia Community and Technical College Board of Governors grant approval of SCP-5074, *Selection, Adoption, Use and Sale of Textbooks and Other Course Materials*, as recommended and its submission to the Chancellor for Community and Technical College Education for final approval following an additional 30-day public comment period.

STAFF MEMBER: Pamela L. Alderman

BACKGROUND:

At its August 18, 2020 meeting, the Southern WV Community and Technical College Board of Governors released this policy for a 30-day public comment period to provide the public an opportunity to address revisions to SCP-5074, *Selection, Adoption, Use and Sale of Textbooks and Other Course Materials*. The comment period was from August 19, 2020 through September 17, 2020. Substantive recommendations for revision were received from the General Counsel for the West Virginia Community and Technical College System during the comment period. A complete written copy of any comments received during the 30-day comment period is available for viewing at the Office of the President.

At the October 20, 2020 meeting of Southern's Board of Governors, an additional 30-day public comment period was established from October 21, 2020 to November 19, 2020, to provide the public an opportunity to address the proposed recommended changes made by the General Counsel for the West Virginia Community and Technical College System during the original 30-day comment period. Notice of the additional opportunity for comment was announced via email to all Southern employees and to the staff of the West Virginia Community and Technical College System. The proposed policy was available for public viewing on the College's website.

No comments were received during the additional 30-day public comment period. Therefore, the staff recommends the Board of Governors grant approval of SCP-5074, *Selection, Adoption, Use and Sale of Textbooks and Other Course Materials*, as presented and its submission to the Chancellor for Community and Technical College Education for final approval following an additional 30-day public comment period.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
SCP-5074**

SUBJECT: Selection, Adoption, Use and Sale of Textbooks and Other Course Materials

REFERENCE: West Virginia Code §18B-10-14; West Virginia Council for Community and Technical College Education, Title 135, Procedural Rule, Series 51, *Bookstores and Textbooks*; Public Law 110-315, Higher Education Opportunity Act, August 2008

ORIGINATION: June 2010

EFFECTIVE: January 15, 2021

REVIEWED: May 7, 2020

SECTION 1. PURPOSE

1.1 The purpose of this policy is to establish and communicate the rule of Southern West Virginia Community and Technical College regarding the selection, adoption, use and sale of textbooks and other course materials for all credit-based College courses and programs in compliance with state and federal requirements.

SECTION 2. SCOPE AND APPLICABILITY

2.1 This policy applies to the selection, adoption, and use of textbooks and other course materials by faculty in all academic units, departments, programs and/or courses, and addresses the sale of the adopted textbooks and materials by bookstores operated and/or contracted by Southern West Virginia Community and Technical College.

SECTION 3. DEFINITIONS

3.1 Official Textbook List - A document used on a college-wide basis for the ordering of course textbooks and supplemental materials. All sections will use the textbooks and supplemental materials listed on the Official Textbook List.

SECTION 4. POLICY

4.1 It is the policy of Southern West Virginia Community and Technical College (College) to comply with the mandates of Title 135, Procedural Rule, Series 51, *Bookstores and Textbooks* of the West Virginia Council for Community and Technical College Education (Council) and the requirements of the Higher Education Opportunity Act (HEOA) regarding the selection, adoption, use and sale of textbooks and other course materials as well as the regulations pertaining to the operation of bookstores.

4.2 Employees of the College will comply with the above cited mandates and the institutional procedures established in respect to the selection, adoption and use of textbooks and other course materials for all academic credit-based courses offered by the College at all campuses, instructional sites and course locations.

4.3 Employees of the College, or those employed by contractors for purposes of operating College bookstores, shall comply with the above cited mandates and the institutional procedures established in respect to the sale of textbooks and other course materials.

SECTION 5. BACKGROUND OR EXCLUSIONS

- 5.1 Series 51 requires the Board of Governors to promulgate a rule that fully and adequately addresses the mandates in West Virginia Code §18B-10-14 regarding the actions of employees of the institution in the selection and adoption of textbooks and course materials. These mandates include:
- 5.1.1 The faculty must commit, to the maximum percent practicable, to a selection procedure that will ensure certain basic textbooks will be utilized for a reasonable number of consecutive years without new editions being adopted unless earlier editions are not easily utilized in the courses.
 - 5.1.2 The faculty or any employee is prohibited from receiving any payment, loan, subscription, advance, deposit or money, service, benefit or anything of value, at present or promised, as an inducement for requiring students to purchase a specific textbook or supplemental course material.
 - 5.1.3 The faculty or any employee may receive royalties or other compensation from such sales that include the faculty member or other employee's own writing or work.
 - 5.1.4 The faculty or any employee may receive free sample copies, instructors' copies, and instructional materials for review, but shall not resell those items and retain the proceeds.
 - 5.1.5 The faculty or any other employee is prohibited from requiring for any course a textbook that includes his or her own writing or workbook if the textbook or workbook incorporates either detachable worksheets or workbook-style pages intended to be written on or removed from the book.
- 5.2 In addition, Series 51, requires the institutional rule to address the mandates of West Virginia Code §18B-10-14 related to the actions of employees and bookstores operated or contracted by the College regarding the sale of textbooks and course materials. These mandates require that the institution:
- 5.2.1 Provide specific mechanisms to minimize the costs to students for textbooks and course materials.
 - 5.2.2 Commit, to the maximum percent practicable, the number of used books the bookstore will repurchase from students at the end of each semester.
 - 5.2.3 Commit, to the maximum percent practicable, a range of percentage of repurchase prices based on the new textbook price.
- 5.3 Series 51 also requires that institutional policy comply with the mandates of Public Law 110-315, the Higher Education Opportunity Act enacted on August 14, 2008 in the selection, adoption, and use of textbooks and course materials. This law requires that:
- 5.3.1 Prior to considering a specific textbook for selection, adoption, and/or use, a faculty may require that textbook publishers provide, in writing:
 - 5.3.1.1 The price of the textbook and/or supplemental course materials to be considered;
 - 5.3.1.2 The copyright dates of the three previous editions, if any;
 - 5.3.1.3 A description of substantial content revisions from previous editions;
 - 5.3.1.4 Whether the textbook is available in other lower cost formats and, if so, the price to the

institution and the general public;

5.3.1.5 The price of textbooks unbundled from supplemental materials; and

5.3.1.6 The same information, to the extent practicable, for custom textbooks.

5.3.2 No employee shall select or assign a textbook or supplemental course material if the publisher has not supplied the required information in Section 5.3.1, if requested, in writing.

SECTION 6. GENERAL PROVISIONS

6.1 Institutional procedures for the selection, adoption and use of textbooks and/or supplemental course materials shall be developed through an inclusive process under the direction of the Chief Academic Officer. Such procedures shall include the following:

6.1.1 Firm deadlines for the faculty to be assigned to courses.

6.1.2 Firm deadlines for the selection, adoption and placement of orders with the College bookstore for textbooks and supplemental course materials to be used in each course.

6.1.3 For deadlines not met, to the maximum extent practicable, there shall be a mechanism in place reasonably calculated to ensure that used textbooks, if available, can be located and purchased by the time of enrollment each semester. This mechanism should include, but is not limited to, such measures as default selection of certain textbooks, continuing to use the previous textbook, or having the appropriate Academic Dean select the textbook. Any such textbook default selection must be strictly enforced and the faculty shall not be allowed to change the selection.

6.1.4 Guidelines to be used by faculty in the selection, adoption and use of textbooks and supplementary course materials include the following:

6.1.4.1 The faculty must consider more than one textbook publisher;

6.1.4.2 The faculty must compare prices for textbooks and supplemental course materials in their consideration for selection and adoption;

6.1.4.3 A simple form stating that the required information as stated in section 5.3.1 was or was not provided by the publisher must be submitted to the appropriate Academic Dean in support of the adoption of any textbook or supplemental course material;

6.1.4.4 Procedures for textbook selection and adoption must include a requirement that a textbook be used for a minimum of three academic years before any change is considered, to the extent practicable;

6.1.4.5 Textbooks and supplemental course materials from publishers who refuse to submit the required, written information by established deadlines shall not be considered for future selection, adoption, and/or use for a minimum of three academic years from the date of such failure;

6.1.4.6 Discourage the selection and adoption of textbooks in which less than 50 percent of the content will be used in the course unless the same textbook will be used in subsequent courses;

- 6.1.4.7 Encourage the use of textbooks that have low-cost alternative editions available;
 - 6.1.4.8 Encourage the selection of textbooks it is believed will not be revised by the publisher within the next three (3) years;
 - 6.1.4.9 Encourage the use of consortia which make available open source textbooks or course materials to the faculty and students free or at low cost; and,
 - 6.1.4.10 Encourage the use of various technology innovations for the provision of textbooks and course materials such as electronic textbooks, on-line textbooks, print-on-demand services, open source materials, and institutionally produced materials.
- 6.2 Institutional procedures for sharing of information with currently admitted and potential students regarding all required and/or recommended textbooks and supplemental course materials shall be developed through an inclusive process under the direction of the Chief Finance Officer. Such procedures shall include the following:
- 6.2.1 Information on all required or recommended textbooks and supplemental materials shall be prominently posted in a central location on each campus, in a prominent central location on each campus and on the institution's website prior to the designated registration period for each semester.
 - 6.2.2 The information provided shall include the International Standard Book Number (ISBN) and retail price.
 - 6.2.3 If the ISBN is not available, then the author, title, publisher and copyright date shall be provided.
 - 6.2.4 If the information cited in 6.2.2 and 6.2.3 is not available, then the designation "To be Determined" shall be used.
- 6.3 The College shall include a link on its website for any provisions for rental of textbooks, purchase of used textbooks, textbook repurchase or buyback, and any alternative content delivery programs available.

SECTION 7. RESPONSIBILITIES

- 7.1 The Chief Academic Officer, through a collaborative and inclusive process, shall be responsible for developing academic unit, division, department, and/or program procedures and assigning responsibilities for the implementation of all sections of this policy applicable to faculty and other employees under the direction of the Academic Affairs Unit.
- 7.2 In addition to the requirements set forth in previous sections of this policy, the Chief Academic Officer shall:
- 7.2.1 Include training for all faculty on textbook selection and strategies that guarantee high quality course materials at the most affordable cost;
 - 7.2.2 As appointed by the Chief Academic Officer, an Academic Dean will serve as a liaison with textbook publishers and be responsible for dissemination of relevant information to the faculty on textbook strategies and education and training opportunities regarding textbook selection; and
 - 7.2.3 Enforce the policies of the Board of Governors concerning textbook selection, adoption, and use.
- 7.3 The Chief Academic Officer, in conjunction with the Academic Deans, shall compile and maintain an Official

Textbook List. The Official Textbook List will be utilized for all courses on a college-wide basis. The Official Textbook List will be reviewed and updated at least annually. The Official Textbook List will be used to submit textbook information to the Bookstore.

- 7.4 The Chief Finance Officer, through a collaborative and inclusive process, shall be responsible for developing procedures and assigning responsibilities for the implementation of the sections of this policy applicable to the bookstore and other employees under the direction of the Finance Unit.
- 7.5 In addition to the requirements set forth in previous sections of this policy, the Chief Finance Officer shall:
- 7.5.1 Direct an examination of the feasibility of operating a textbook rental program;
 - 7.5.2 Establish a permanent Textbook Affordability Committee consisting of a representative from the faculty, students, administration, and bookstore. The Textbook Affordability Committee shall:
 - 7.5.2.1 Meet periodically, but at least annually;
 - 7.5.2.2 Advise the Faculty Senate, Student Government Association(s), Administration, and Board of Governors on affordability issues and initiatives, textbook selection guidelines and procedures, and educational opportunities;
 - 7.5.2.3 Meet annually with the Board of Governors to make recommendations and provide reports it may have generated with copies to be forwarded to the Chancellor of the West Virginia Community and Technical College System.
 - 7.5.2.4 Ensure that the College's bookstores minimize the costs to students of purchasing educational materials;
 - 7.5.2.5 Ensure appropriate, high quality educational materials are selected by course instructors;
 - 7.5.2.6 Encourage and incentivize the use of previous or older versions of basic educational materials to the extent those older versions are available and less costly to students and remain relevant, high quality educational materials with up-to-date information and content;
 - 7.5.2.7 Require the repurchase and resale of educational materials on a College-wide basis; and
 - 7.5.2.8 Provide for the use of certain basic educational materials for a reasonable number of years.

SECTION 8. CANCELLATION

- 8.1 SCP-3780, Textbook Selection Policy, and SCP-5075, Bookstore Textbook Procedures

SECTION 9. REVIEW STATEMENT

- 9.1 This policy shall be reviewed on a regular basis to comply with any future federal mandates with a time frame for review to be determined by the President or the President's designee.

SECTION 10. SIGNATURES

Board of Governors Chair	Date
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President	Date
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Attachments: None.

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

Revision Notes: June 2010 - This is a new policy and addresses the requirements of Series 51 of the Council for Community and Technical College Education and the mandates of Public Law 110-315, the Higher Education Opportunity Act of August 2008 regarding the selection, adoption, use and sale of textbooks and other course materials. This policy supersedes any and all previous policies pertaining to these subjects and related bookstore procedures.

December 3, 2014 - Revisions made to this policy are grammatical in nature and reflect changes in job titles.

May 2020 - Language was added to provide clarity and to clearly define the Official Textbook List. Titles were changed to reflect the current organizational structure.

August 2020 - Revisions reflect changes in titles and management responsibilities due to reorganization; Incorporated new legislative requirements (subsections 7.5.2.4 thru 7.5.2.8) of the colleges' Educational Materials Affordability Committees in accordance with 2019 and 2020 amendments to W.Va. Code §18B-10-14(c).

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
MEETING OF DECEMBER 15, 2020**

ITEM: SCP-8601, *Emergency Presidential Succession Plan*

RECOMMENDED RESOLUTION: *RESOLVED*, That the Southern West Virginia Community and Technical College Board of Governors grant approval of SCP-8601, *Emergency Presidential Succession Plan*, as presented and its submission to the Chancellor for Community and Technical College Education for final approval following the required 30-day public comment period.

STAFF MEMBER: Pamela L. Alderman

BACKGROUND:

At its October 20, 2020 meeting, the Southern WV Community and Technical College Board of Governors released this policy for a 30-day public comment period to provide the public an opportunity to address the recommended modifications to SCP-8601, *Emergency Presidential Succession Plan*. The comment period was from October 21, 2020 to November 19, 2020. Notice of the opportunity to comment was announced via email to all Southern employees and via email to the staff of the West Virginia Community and Technical College System. A copy of this policy was available for public viewing during this time period.

No comments or suggestions were received for this policy during the 30-day comment period. Therefore, the staff recommends the Board of Governors approve SCP-8601, *Emergency Presidential Succession Plan*, as presented and its submission to the Chancellor for Community and Technical College Education for final approval following the required 30-day public comment period.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
BOARD OF GOVERNORS
SCP-8601**

SUBJECT: Emergency Presidential Succession Plan

REFERENCE: West Virginia Council for Community and Technical College Education, Title 135, Legislative Rule, Series 5, Employing and Evaluating Presidents

ORIGINATION: May 22, 2014

EFFECTIVE: January 15, 2021

REVIEWED: August 26, 2020

SECTION 1. PURPOSE

- 1.1 The purpose of this policy is to outline the process for the temporary appointment of an Acting President for Southern West Virginia Community and Technical College in the event of a planned or unplanned departure of the current president due to disability, death, or other instance of significant absence.
- 1.2 Should Southern West Virginia Community and Technical College be faced with a planned or unplanned vacancy, or other type of significant absence in the Office of the President, this policy regarding emergency succession planning will be implemented in order to insure that the President's duties in organizational leadership, program development, program administration, operations, Board of Governors' relations, financial operations, resource development, and community presence are performed during the aforementioned planned or unplanned absence.

SECTION 2. SCOPE AND APPLICABILITY

- 2.1 In order to protect the Southern West Virginia Community and Technical College Board of Governors (Board) from sudden loss of Presidential services, the College President will have at least two senior College Vice Presidents familiar with Board and Presidential matters and processes. The College President will furnish the Board with the names of the individuals familiar with Board and Presidential matters and processes at the first regular meeting of the Board at the beginning of each academic year.
- 2.2 In the event of a sudden loss of Presidential services, the Board will make a recommendation for an Acting President and for compensation of these services for the interim period to the Chancellor for the West Virginia Community and Technical College System.

SECTION 3. DEFINITIONS

- 3.1 Short-term or Unplanned Absence – An absence of more than one month, but less than six months, in which it is expected that the President will return to his/her position once the events precipitating the absence are resolved.
- 3.2 Long-term or Planned Absence – An absence that is expected to last more than six months in which the President will not return to his/her position for an unknown period of time or permanently.

SECTION 4. POLICY

4.1 Short-term or Unplanned Absence

- 4.1.1 In the event of the short-term or unplanned absence of the President, in contrast to a planned leave, the Southern West Virginia Community and Technical College Board of Governors authorizes the Board Chair to activate the terms of this Emergency Presidential Succession Plan.
- 4.1.2 In the event of the short-term or unplanned absence of the President, the Executive Assistant to the President and Board of Governors will immediately inform the Board Chair of the absence. As soon as feasible, the Board Chair will convene a meeting of the Board of Governors to affirm the procedures prescribed in this Emergency Presidential Succession Plan or make modifications as the Board deems appropriate.
- 4.1.3 The Board Chair will submit in writing the name of the individual whom the Board has recommended as Acting President, and a recommendation for compensation of the duties assigned for the interim period to the Chancellor for the West Virginia Council for Community and Technical College Education. Upon the Council's selection of an Acting President and compensation for these services, the Board of Governors will be responsible for monitoring the work of the Acting President and be sensitive to the support needs of the Acting President in the temporary leadership role.
- 4.1.4 Immediately upon transferring the responsibilities to the Acting President, the Board Chair will notify the employees of Southern West Virginia Community and Technical College and key stakeholders of the delegation of authority.

4.2 Long-term or Planned Absence

- 4.2.1 Should a long-term absence (an absence of more than six months) occur, in which the President will not return to his/her position for an unknown period of time, the Executive Assistant to the President and Board of Governors will inform the Board Chair of the absence. As soon as feasibly possible, the Board Chair will convene a meeting of the Board of Governors to activate the procedures prescribed in this policy.
- 4.2.2 The Board Chair will submit in writing the name of the individual whom the Board has recommended as Acting President, and a recommendation for compensation of the duties assigned for the interim period to the Chancellor for the West Virginia Council for Community and Technical College Education. Upon the Council's selection of an Acting President and compensation for these services, the Board of Governors will be responsible for monitoring the work of the Acting President. He or she will serve at the will and pleasure of the Board of Governors.
- 4.2.3 Immediately upon transferring the responsibilities to the Acting President, the Board Chair will notify the employees of Southern West Virginia Community and Technical College and key stakeholders of the delegation of authority.
- 4.2.4 Should the long-term absence of the College President develop into a permanent absence, the Board of Governors will follow the procedures of the West Virginia Council for Community and Technical College Education, Title 135, Legislative Rule, Series 5, Employing and Evaluating Presidents.

SECTION 5. BACKGROUND OR EXCLUSIONS

- 5.1 None.

SECTION 6. GENERAL PROVISIONS

6.1 None.

SECTION 7. RESPONSIBILITIES

- 7.1 The President of Southern West Virginia Community and Technical College will furnish the Board of Governors with the names of the Vice President's familiar with Board and Presidential matters and processes at the first regular meeting of the Board at the beginning of each academic year.
- 7.2 In the event of a short-term or long-term absence of the President, the Executive Assistant to the President and Board of Governors will inform the Board Chair of the absence.
- 7.3 As soon as feasible, the Board Chair will convene a meeting of the Board of Governors to activate the procedures prescribed in this policy.

SECTION 8. CANCELLATION

8.1 None.

SECTION 9. REVIEW STATEMENT

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

SECTION 10. SIGNATURES

Board of Governors Chair **Date**

President **Date**

Attachments: None.

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

Revision Notes: May 22, 2014 – Initial Release

August 26, 2020 – Policy reviewed for accuracy and no modifications are necessary.