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**Agenda Book**  
**December 12, 2023**

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Bud Baldwin, Chair  
Sydney Brown  
David Gresham  
George Nisbet, Jr.  
Shawn Cline-Riggins  
Alexis Parker

Sam Stewart  
Josh Stowers  
Jeremy Thompson  
Virgil Underwood  
Chris Gray  
Chris Ward

Dr. Pamela L. Alderman,  
President

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**Southern West Virginia Community and Technical College**  
**Meeting of December 12, 2023**  
**6:00 p.m.**  
**100 College Drive, Building C, Room 428**  
**Logan, West Virginia, and Zoom**

**To Join Zoom Meeting:**

<https://zoom.us/j/91222513783?pwd=MEcxM2FjaDR0SHZVMWpWWExxeXhqZz09>

**Meeting ID: 912 2251 3783**  
**Passcode: 964963**  
**Dial In: 1 646 876 9923**

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

### AGENDA

1. Roll Call, Verification of Quorum, and Call to Order ..... Robert Baldwin  
Board Chair
2. Call for Public Comments to the Board of Governors ..... Chair Baldwin
3. Oath of Office ..... Mr. Joe Linville  
Chief Facilities Management Officer
4. \*Presentation and Acceptance of FY 2023  
Financial Audit Presentation ..... 3
  - 4.1 Independent Auditor's reports ..... 42  
Suttle & Stalnaker, PLLC  
Kelly Shaffer
5. HLC Institutional Response Update ..... 115  
Mr. Bill Alderman, Chief Academic Officer  
Accreditation Liaison Officer
6. Faculty Senate Report ..... Mr. Chris Ward  
Chair, Faculty Senate
7. Classified Staff Report ..... 197  
Ms. Kimberly Maynard  
Chair, Classified Staff

8.	Finance Report .....	198	Ms. Velva Pennington Chief Financial Officer
9.	President's Report.....	200	President Alderman
10.	Discussion Items .....		Chair Baldwin
10.1	Mine Management, AAS Program .....	202	Mr. Bill Alderman, Chief Academic Officer Accreditation Liaison Officer
11.	Action Items.....		Chair Baldwin
11.1	*Approval of October 17, 2023, Board Meeting Minutes .....	204	
11.2	*Request for Approval to Release Institutional Policy for 30-Day Comment .....		Ms. Debbie Dingess, Chief Human Resources Officer
11.2.1	SCP-4710, Academic Integrity .....	209	
11.3	*Request for Final Approval following additional 30-day comment		
11.3.1	SCP-2825, Salary Administration .....	214	
11.4	*New Mission Statement.....	219	Mr. Darrell Taylor Chief Student Services Officer
12.	Informational Items.....		Chair Baldwin
12.1	Organizational Chart and Vacancy Report .....	220	Ms. Debbie Dingess, Chief Human Resources Officer
12.2	The next regular Board of Governors meeting is scheduled for 6:00 p.m. on Tuesday, February 20, 2024		
13.	Adjournment.....		Chair Baldwin

\*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.

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**SOUTHERN WEST VIRGINIA  
COMMUNITY AND TECHNICAL COLLEGE**

**REPORT TO THE GOVERNING BOARD**

**OCTOBER 4, 2023**



A Professional Limited Liability Company





October 4, 2023

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

We are pleased to present this report related to our audit of the financial statements of Southern West Virginia Community and Technical College (SWVCTC) for the year ended June 30, 2023. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for SWVCTC's financial reporting processes.

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

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## Required Communications

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

Area	Comments
<b>Auditor's Responsibility Under Professional Standards</b>	<p>We have audited the financial statements of Southern West Virginia Community and Technical College (SWVCTC) for the year ended June 30, 2023 and have issued our report thereon dated October 4, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and <i>Government Auditing Standards</i>, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 20, 2023. We did not audit the financial statements of the Southern West Virginia Community College Foundation, Inc., the discretely presented component unit of SWVCTC. Those statements were audited by another auditor whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Foundation, is based solely on the report of the other auditor.</p>
<b>Qualitative Aspects of Accounting Practices</b>	<p><b>Adoption of, or Change in, Accounting Policies</b></p> <p>Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by SWVCTC are described in Note 2 to the financial statements. During 2023, SWVCTC implemented GASB Statement No. 91, <i>Conduit Debt Obligations</i>, GASB Statement No. 94, <i>Public-Private and Public-Public Partnerships (PPPs) and Availability Payment Arrangements (APAs)</i>, GASB Statement No. 96, <i>Subscription-Based Information Technology Arrangements (SBITA)</i>, and parts of GASB Statement No. 99, <i>Omnibus 2022</i>, none of which had a material impact on the financial statements. The application of existing policies was not changed during the year ended June 30, 2023.</p> <p>We noted no transactions entered into by SWVCTC during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.</p>

Area	Comments
	<p><b>Management's Judgments and Accounting Estimates</b></p> <p>Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting SWVCTC's financial statements can be found in the following <i>Summary of Accounting Estimates</i>.</p> <p><b>Financial Statement Disclosures</b></p> <p>The financial statement disclosures are neutral, consistent and clear.</p>
<b>Difficulties Encountered in Performing the Audit</b>	We encountered no significant difficulties in dealing with management in performing and completing our audit.
<b>Corrected and Uncorrected Misstatements</b>	Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. See the attached <i>Summary of Recorded Audit Adjustments</i> and <i>Summary of Uncorrected Misstatements</i> .
<b>Disagreements with Management</b>	A disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.
<b>Management Representations</b>	We have requested certain representations from management that are included in the management representation letter dated October 4, 2023.
<b>Management Consultations with Other Independent Accountants</b>	In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to SWVCTC's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

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

**Southern West Virginia Community and Technical College**  
**Summary of Accounting Estimates**  
**Year Ended June 30, 2023**

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. You may wish to monitor throughout the year the process used to compute and record these accounting estimates. The following describes the significant accounting estimates reflected in SWVCTC's June 30, 2023 financial statements:

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

**Southern West Virginia Community and Technical College**  
**Summary of Recorded Audit Adjustments**  
**Year Ended June 30, 2023**

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

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
<b>Adjusting Journal Entries JE # 1</b>			
To record library disposals and to adjust A/D to actual.			
190505-0000-9158	Accum Depreciation-Library Books	23,216.00	-
190107-0000-9158	Library Books	-	23,216.00
<b>Total</b>		<b>23,216.00</b>	<b>23,216.00</b>

<b>Adjusting Journal Entries JE # 2</b>			
To reverse prior-year accruals that were not removed from the trial balance when received.			
250100-0000-1750	Compensated Absences-Current	575,296.00	-
500100-60-1750	Tuition In-State	400,376.00	-
512200-60-1750	State Grants Contracts Restricted	288,912.00	-
550100-60-1750	Investment Income	8,483.00	-
79H159-60-1750	Postage	2,332.00	-
120100-0000-1750	Student Accounts Receivable	-	323,153.00
120101-0000-1750	Third Party Receivable	-	77,223.00
130100-0000-1750	Due from the Commission	-	8,483.00
130100-0000-1750	Due from the Commission	-	288,912.00
160100-0000-1750	Prepaid Expenses and Other Assets	-	2,332.00
61H1X1-60-1750	Annual Leave -Accrued	-	575,296.00
<b>Total</b>		<b>1,275,399.00</b>	<b>1,275,399.00</b>

<b>Adjusting Journal Entries JE # 3</b>			
To reverse prior-year accruals that were not removed from the trial balance when received.			
230100-0000-1750	Due to Other State Agencies	7,482.00	-
240100-0000-1750	Accrued Liabilities	82,882.00	-
62H109-10-1750	Public Employees Insurance	-	566.00
62H109-40-1750	Public Employees Insurance	-	1,116.00
62H109-60-1750	Public Employees Insurance	-	5,602.00
793426-60-1750	Water And Sewage	-	841.00
793663-10-1750	Electricity	-	582.00
793663-60-1750	Electricity	-	35,676.00
793666-60-1750	Gas-Natural	-	2,413.00
79H120-60-1750	Telecommunications	-	10.00
79H122-50-1750	Contractual Services	-	142.00
79H127-10-1750	Travel Employee	-	106.00
79H127-50-1750	Travel Employee	-	293.00
79H127-60-1750	Travel Employee	-	2,139.00
79H129-60-1750	Computer Services Internal	-	1.00
79H133-60-1750	Rental-Machine and Miscellaneous	-	5,180.00
79H139-60-1750	Advertising and Promotional	-	500.00
79H140-60-1750	Vehicle Operating Expense	-	109.00
79H142-10-1750	Supplies-Educational	-	42.00

**Southern West Virginia Community and Technical College**  
**Summary of Recorded Audit Adjustments**  
**Year Ended June 30, 2023**

9

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
79H150-60-1750	Energy Expense Motor Vehicle-Air	-	3,071.00
79H150-70-1750	Energy Expense Motor Vehicle-Air	-	138.00
79H156-50-1750	Miscellaneous	-	226.00
79H156-60-1750	Miscellaneous	-	10,088.00
79H161-COVD-1750	Supplies-Computer	-	1,722.00
79H162-60-1750	Software Licenses	-	196.00
79H165-60-1750	Attorney Legal Service Payments	-	14,754.00
79H178-60-1750	Bank Costs	-	409.00
79H255-60-1750	Routine Maintenance of Buildings	-	4,442.00
<b>Total</b>		<b>90,364.00</b>	<b>90,364.00</b>

**Adjusting Journal Entries JE # 4**

To reverse prior-year accruals that were not removed from the trial balance when received.

240100-0000-1750	Accrued Liabilities	192,121.00	-
200100-0000-8722	Accounts Payable	-	143,876.00
793425-60-1750	Sanitation	-	400.00
793426-60-1750	Water And Sewage	-	569.00
793663-60-1750	Electricity	-	4,313.00
793663-70-1750	Electricity	-	174.00
793666-60-1750	Gas-Natural	-	8.00
79H122-10-1750	Contractual Services	-	650.00
79H133-60-1750	Rental-Machine and Miscellaneous	-	5,011.00
79H167-10-1750	Miscellaneous Equipment Purchases	-	35,470.00
79H255-70-1750	Routine Maintenance of Buildings	-	1,650.00
<b>Total</b>		<b>192,121.00</b>	<b>192,121.00</b>

**Adjusting Journal Entries JE # 5**

To remove PY accrued liabilities not reversed.

240100-0000-4680	Accrued Liabilities	75,086.00	-
240100-0000-8025	Accrued Liabilities	704.00	-
240100-0000-8031	Accrued Liabilities	2,198.00	-
240100-0000-8722	Accrued Liabilities	3,444.00	-
793425-70-4680	Sanitation	-	1,442.00
793426-70-4680	Water And Sewage	-	387.00
793663-60-4680	Electricity	-	3,447.00
79H116-60-4680	Office Expense	-	474.00
79H117-60-4680	Printing And Binding	-	740.00
79H122-60-4680	Contractual Services	-	2,390.00
79H127-60-4680	Travel Employee	-	3,016.00
79H134-60-4680	Assoc Dues and Prof Membership	-	4,982.00
79H138-10-8025	Supplies-Household	-	704.00
79H138-60-4680	Supplies-Household	-	125.00
79H139-60-4680	Advertising and Promotional	-	5,848.00
79H142-10-4680	Supplies-Educational	-	1,839.00
79H143-60-4680	Hospitality	-	325.00
79H150-60-4680	Energy Expense Motor Vehicle-Air	-	307.00
79H160-60-4680	Freight	-	126.00
79H161-60-4680	Supplies-Computer	-	18.00



**Southern West Virginia Community and Technical College**  
**Summary of Recorded Audit Adjustments**  
**Year Ended June 30, 2023**

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
79H161-COVD-8722	Supplies-Computer	-	3,125.00
79H162-10-8031	Software Licenses	-	2,198.00
79H162-60-4680	Software Licenses	-	5,176.00
79H163-COVD-8722	Computer Equipment-Current Expense	-	319.00
79H254-70-4680	Building-Household Equip Repair	-	10,088.00
79H255-70-4680	Routine Maintenance of Buildings	-	34,217.00
79H257-70-4680	Routine Maintenance of Grounds	-	139.00
<b>Total</b>		<b>81,432.00</b>	<b>81,432.00</b>

**Adjusting Journal Entries JE # 6**

PBC - To record grant revenues and expenses, and remove PY unearned revenue.

270100-0000-2750	Unearned Revenue	2,071,917.00	-
510100-COVD-8722	Federal Grants Contracts Restricted	597,691.00	-
510102-80-8713	Direct Loans -Sub	791,995.00	-
510103-80-8714	Direct Loans -Unsub	880,923.00	-
793988-80-2750	Scholarships-Federal	3,753,781.00	-
512200-60-2750	State Grants Contracts Restricted	-	2,071,917.00
560100-80-2750	Pell-Federal Grant	-	3,753,781.00
560301-COVD-8722	COVID Relief - Institution	-	597,691.00
793988-80-8713	Scholarships-Federal	-	791,995.00
793988-80-8714	Scholarships-Federal	-	880,923.00
<b>Total</b>		<b>8,096,307.00</b>	<b>8,096,307.00</b>

**Adjusting Journal Entries JE # 7**

To record fixed asset building additions found on the building spreadsheet that were not entered into the trial balance.

190103-0000-9158	Buildings & Building Improvements	507,239.00	-
79H122-10-9158	Contractual Services	-	73,490.00
79H122-60-9158	Contractual Services	-	98,500.00
79H254-10-9158	Building-Household Equip Repair	-	22,990.00
79H255-70-9158	Routine Maintenance of Buildings	-	18,500.00
79H255-70-9158	Routine Maintenance of Buildings	-	24,000.00
79H255-70-9158	Routine Maintenance of Buildings	-	25,994.00
79H261-70-4682	Land Improvements	-	243,765.00
<b>Total</b>		<b>507,239.00</b>	<b>507,239.00</b>

**Adjusting Journal Entries JE # 8**

To remove paving costs that were double recorded in fixed assets.

79H261-70-4682	Land Improvements	147,537.00	-
190101-0000-9158	Land Improvements	-	147,537.00
<b>Total</b>		<b>147,537.00</b>	<b>147,537.00</b>

**Adjusting Journal Entries JE # 9**

To adjust depreciation expense and accumulated depreciation for buildings to actual.

793943-70-9158	Depreciation Expense-Buildings	46,547.00	-
190503-0000-9158	Accum Depreciation-Buildings	-	46,547.00
<b>Total</b>		<b>46,547.00</b>	<b>46,547.00</b>

**Southern West Virginia Community and Technical College**  
**Summary of Recorded Audit Adjustments**  
**Year Ended June 30, 2023**

11

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
<b>Adjusting Journal Entries JE # 10</b>			
To remove duplicated equipment, reclassify equipment, correct net position and adjust for funds that were initially unmapped in banner.			
110100-0000-858772	Cash on Deposit with State	2,110.00	-
410200-0000-9158	Investment in Plant	3,608,157.00	-
79H142-10-7680	Supplies-Educational	32,161.00	-
79H243-10-9158	Research and Educational Equip	102.00	-
190104-0000-9710	Equipment	-	10,104.00
190104-0000-9710	Equipment	-	55,503.00
410100-0000-4680	College Funds	-	3,416,616.00
503100-60-7680	Course Fees	-	15,990.00
506102-60-7680	Recording Fees	-	50.00
510100-80-8703	Federal Grants Contracts Restricted	-	2,110.00
520105-60-7680	Continuing Education-Workforce	-	141,127.00
520105-60-7681	Continuing Education-Workforce	-	690.00
520109-60-7681	Personal Enrichment Classes	-	340.00
<b>Total</b>		<b>3,642,530.00</b>	<b>3,642,530.00</b>
<b>Adjusting Journal Entries JE # 11</b>			
PBC to correct unearned state grant revenue.			
270100-0000-2750	Unearned Revenue	18,662.00	-
512200-10-2750	State Grants Contracts Restricted	-	18,662.00
<b>Total</b>		<b>18,662.00</b>	<b>18,662.00</b>
<b>Adjusting Journal Entries JE # 12</b>			
To adjust equipment to agree to schedules and record disposal losses.			
190104-0000-9158	Equipment	2,548,692.00	-
570101-60-9158	Gain on Disp-Sale of Fixed Asset	77,656.00	-
190504-0000-9158	Accum Depreciation-Equipment	-	2,616,572.00
793944-60-9158	Depreciation Expense-Equipment	-	9,776.00
<b>Total</b>		<b>2,626,348.00</b>	<b>2,626,348.00</b>
<b>Adjusting Journal Entries JE # 13</b>			
PBC To account for client prepared corrections per revised trial balance.			
120116-0000-1750	Allowance for Student Receivables	107,412.00	-
190504-0000-9158	Accum Depreciation-Equipment	4,875,708.00	-
200109-0000-8L0003	Deposits	5,857.00	-
200200-0000-8L0003	Pell Clearing Liability	1,145,688.00	-
200201-0000-8L0003	SEOG Clearing Liability	52,238.00	-
200202-0000-8L0003	Direct Loan Clearing Liability	24,055.00	-
200203-0000-8L0003	Work Study Clearing Liability	475.00	-
200204-0000-8L0005	Other Clearing Liability	2,989.00	-
500100-60-4680	Tuition In-State	175,087.00	-
512200-10-2750	State Grants Contracts Restricted	18,662.00	-
520113-10-8104	Other Sources Unrestricted	15,892.00	-
520113-90-4681	Other Sources Unrestricted	19,623.00	-
61H100-60-1750	Pers Serv Perm Pos With Pr Deduct	6,302.00	-
793987-10-8012	Scholarship-State	256,000.00	-
793987-10-8031	Scholarship-State	524,014.00	-

**Southern West Virginia Community and Technical College**  
**Summary of Recorded Audit Adjustments**  
**Year Ended June 30, 2023**

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<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
793987-10-8037	Scholarship-State	150,000.00	-
793987-10-8068	Scholarship-State	30,914.00	-
793987-10-8099	Scholarship-State	3,000.00	-
793987-10-8104	Scholarship-State	15,892.00	-
793987-10-8107	Scholarship-State	16,647.00	-
793987-30-8103	Scholarship-State	161,583.00	-
793987-80-8001	Scholarships-State	1,255,311.00	-
793987-80-8002	Scholarships-State	168,493.00	-
793987-80-8003	Scholarships-State	184,168.00	-
793987-80-8070	Scholarships-State	35,000.00	-
793987-80-8087	Scholarships-State	389,041.00	-
793988-80-8713	Scholarships-Federal	1,578,243.00	-
793988-80-8714	Scholarships-Federal	1,744,387.00	-
793988-80-8716	Scholarships-Federal	90,233.00	-
79H156-COVD-8722	Miscellaneous	208,539.00	-
79H222-60-4680	Fees Assessed By Commission-Other	62,662.00	-
79H222-60-4682	Fees Assessed By Commission-Other	4,871.00	-
110100-0000-854680	Cash on Deposit with State	-	191.00
110100-0000-854683	Cash on Deposit with State	-	3,190,062.00
110600-0000-1750	AR Non-Current No Hardship	-	6,303.00
190104-0000-9158	Equipment	-	4,875,707.00
200100-0000-8722	Accounts Payable	-	64,663.00
200204-0000-810003	Other Clearing Liability	-	1,468,861.00
500100-60-1750	Tuition In-State	-	107,412.00
500100-60-4682	Tuition In-State	-	2,436.00
500102-60-4682	Capital Fee In-State	-	2,435.00
510101-80-8716	SEOG Revenue	-	90,233.00
510102-80-8713	Direct Loans -Sub	-	1,578,243.00
510103-80-8714	Direct Loans -Unsub	-	1,744,387.00
512200-10-8104	State Grants Contracts Restricted	-	15,892.00
512200-60-2750	State Grants Contracts Restricted	-	18,662.00
516603-90-4681	MBS Book Sales	-	19,623.00
79H167-COVD-1750	Miscellaneous Equipment Purchases	-	143,876.00
<b>Total</b>		<b>13,328,986.00</b>	<b>13,328,986.00</b>

**Adjusting Journal Entries JE # 14**

To correct cash to HEPC Confirm.

110100-0000-854683	Cash on Deposit with State	3,190,062.00	-
512200-60-1750	State Grants Contracts Restricted	1.00	-
793987-10-8012	Scholarship-State	-	256,000.00
793987-10-8031	Scholarship-State	-	524,014.00
793987-10-8037	Scholarship-State	-	150,000.00
793987-10-8068	Scholarship-State	-	30,914.00
793987-10-8099	Scholarship-State	-	3,000.00
793987-10-8104	Scholarship-State	-	15,892.00
793987-10-8107	Scholarship-State	-	16,647.00
793987-30-8103	Scholarship-State	-	161,583.00
793987-80-8001	Scholarships-State	-	1,255,311.00
793987-80-8002	Scholarships-State	-	168,493.00
793987-80-8003	Scholarships-State	-	184,168.00

**Southern West Virginia Community and Technical College**  
**Summary of Recorded Audit Adjustments**  
**Year Ended June 30, 2023**

13

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
793987-80-8070	Scholarships-State	-	35,000.00
793987-80-8087	Scholarships-State	-	389,041.00
<b>Total</b>		<b>3,190,063.00</b>	<b>3,190,063.00</b>
<b>Adjusting Journal Entries JE # 15</b>			
To adjust scholarship allowance to actual.			
500104-60-1750	Scholarship Allowance-Tuition & Fees	195,538.00	-
793990-60-1750	Scholarships-GASB Allow	-	195,538.00
<b>Total</b>		<b>195,538.00</b>	<b>195,538.00</b>
<b>Adjusting Journal Entries JE # 16</b>			
To reverse PY unearned student T&F revenue and reclassify PY HEERF unearned revenue.			
270100-0000-1750	Unearned Revenue	70,276.00	-
270100-0000-1750	Unearned Revenue	285,533.00	-
270100-0000-8720	Unearned Revenue	-	285,533.00
500100-60-1750	Tuition In-State	-	70,276.00
<b>Total</b>		<b>355,809.00</b>	<b>355,809.00</b>
<b>Adjusting Journal Entries JE # 17</b>			
To adjust allowance to calculated amount.			
500100-60-1750	Tuition In-State	107,412.00	-
120116-0000-1750	Allowance for Student Receivables	-	107,412.00
<b>Total</b>		<b>107,412.00</b>	<b>107,412.00</b>
<b>Adjusting Journal Entries JE # 18</b>			
To reclassify direct loans originally included as a component of federal revenue.			
510102-80-8713	Direct Loans -Sub	786,248.00	-
510103-80-8714	Direct Loans -Unsub	863,464.00	-
793988-80-8713	Scholarships-Federal	-	786,248.00
793988-80-8714	Scholarships-Federal	-	863,464.00
<b>Total</b>		<b>1,649,712.00</b>	<b>1,649,712.00</b>
<b>Adjusting Journal Entries JE # 19</b>			
To adjust due to state to actual.			
230100-0000-1750	Due to Other State Agencies	13,370.00	-
79H120-60-4680	Telecommunications	-	128.00
79H129-60-1750	Computer Services Internal	-	13,242.00
<b>Total</b>		<b>13,370.00</b>	<b>13,370.00</b>
<b>Adjusting Journal Entries JE # 20</b>			
PBC - To correct auxiliary revenue.			
79H122-60-4680	Contractual Services	6,048.00	-
516601-10-4681	Bookstore Sales	-	6,048.00
<b>Total</b>		<b>6,048.00</b>	<b>6,048.00</b>

**Southern West Virginia Community and Technical College**  
**Summary of Recorded Audit Adjustments**  
**Year Ended June 30, 2023**

14

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
<b>Adjusting Journal Entries JE # 21</b>			
To correct Due From Commission to actual at 6/30/23.			
130100-0000-1750	Due from the Commission	74,705.00	-
512200-60-1750	State Grants Contracts Restricted	-	74,705.00
<b>Total</b>		<b>74,705.00</b>	<b>74,705.00</b>
<b>Adjusting Journal Entries JE # 23</b>			
To adjust for miscellaneous corrections and reclassifications for errors identified.			
200100-0000-8720	Accounts Payable	10,406.00	-
220100-0000-8719	Due to Other Governments	1,200.00	-
270100-0000-8720	Unearned Revenue	285,533.00	-
410100-0000-4680	College Funds	112.00	-
510100-10-8722	Federal Grants Contracts Restricted	266,964.00	-
520113-60-4680	Other Sources Unrestricted	374,074.00	-
520113-60-4681	Other Sources Unrestricted	11,504.00	-
793987-60-4680	Scholarships-State	2,311,752.00	-
79H163-10-4680	Computer Equipment-Current Expense	44,743.00	-
79H167-COVD-1750	Miscellaneous Equipment Purchases	133,143.00	-
270100-0000-2750	Unearned Revenue	-	30,786.00
500100-60-4680	Tuition In-State	-	550,323.00
510100-COVD-8722	Federal Grants Contracts Restricted	-	327,728.00
512200-60-1750	State Grants Contracts Restricted	-	1,775,386.00
516602-40-4681	Textbook Sales-MBS Commission	-	11,504.00
550100-60-4680	Investment Income	-	374,074.00
560301-COVD-8722	COVID Relief - Institution	-	369,518.00
79H156-10-4680	Miscellaneous	-	112.00
<b>Total</b>		<b>3,439,431.00</b>	<b>3,439,431.00</b>

**Southern West Virginia Community and Technical College**  
**Summary of Uncorrected Misstatements**  
**Year Ended June 30, 2023**

17

15

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

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

## **COMMUNICATION REGARDING MATERIAL WEAKNESS**



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

In planning and performing our audit of the financial statements of Southern West Virginia Community and Technical College (SWVCTC) as of and for the year ended June 30, 2023 in accordance with auditing standards generally accepted in the United States of America, and *Government Auditing Standards* issued by the Comptroller General of the United States, we considered SWVCTC's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of SWVCTC's internal control. Accordingly, we do not express an opinion on the effectiveness of SWVCTC's internal control.

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

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

### ***Financial Reporting***

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

Several accounts in the general ledger required material adjustments to reconcile to supporting documentation. Additionally, the trial balance initially provided did not balance and beginning net position did not progress from prior year audited net position.

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Inaccuracies in posting prior year audit adjustments, recording yearend accruals, and reconciling supporting schedules to the fiscal year 2023 trial balance resulted in material adjustments to the financial statements.

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

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

***Capital Assets Reconciliations and Recordkeeping***

Certain improvements were made to the accounting and record maintenance for capital assets during the fiscal year; a full inventory was taken and capital assets were entered into the wvOasis fixed asset module. However, because of limitations surrounding classifications and useful lives, depreciation remains a manual calculation. Changes or improvements surrounding the process for recording additions and disposals were not made. This, coupled with the lack of periodic reconciliation between the capital asset listing and the general ledger resulted in errors similar to those historically noted. Specifically, in the current year, depreciation expense was calculated incorrectly on some assets and there were multiple instances of duplicated or otherwise incorrect journal entries posted to the general ledger related to capital assets, which led to several journal entries to these and related accounts during the audit of the financial statements.

We recommend SWVCTC continue to focus on improving recordkeeping surrounding capital assets, including the conversion to maintaining electronic records in wvOasis, and develop procedures whereby the electronic capital asset records are periodically reconciled to the general ledger to ensure the records/listing is maintained on a regular basis and agrees to the general ledger.

***Unearned Revenue***

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

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

### ***Information System Governance***

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

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

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

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



Charleston, West Virginia  
October 4, 2023

## **Certain Written Communications Between Management and Our Firm**

Engagement Letter

Management Representation Letter

## **ENGAGEMENT LETTER**



June 20, 2023

S. Derek Adkins, CFO  
Southern West Virginia Community and Technical College  
P.O. Box 2900  
Mount Gay, West Virginia 25637

To Mr. Adkins:

We are pleased to confirm our understanding of the services we are to provide Southern West Virginia Community and Technical College (the College) for the year ended June 30, 2023. The services performed by us pursuant to this engagement are subject to the terms and conditions set forth herein, in any accompanying documents, and in the open end contract/purchase order #24001 and subsequent modifications (the contract) issued by HEPC.

#### **Audit Scope and Objectives**

We will audit the College's financial statements which include the Statement of Net Position, Statement of Revenues, Expenses, and Changes in Net Position and the Statement of Cash Flows, and the disclosures, which collectively comprise the basic financial statements of the College as of and for the year ending June 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the College's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the College's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

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

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

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

The Southern West Virginia Community College Foundation, Inc. is a component unit of the College as defined by GASB Statement Number 39 and you have informed us that it will be required to be included in your financial statements for the year ended June 30, 2023. We understand that the audit of the Southern West Virginia Community College Foundation, Inc. will be conducted by other auditors whose report will be made available to us by September 20, 2023. You have also informed us that any other related entities are immaterial under the provisions of GASB 39 and will not be required to be included in your basic financial statements for the year ending June 30, 2023. We will make reference to the other auditor's audit of Southern West Virginia Community College Foundation, Inc. in our report on your financial statements.

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

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

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

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

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

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

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

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

### **Audit Procedures—Internal Control**

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

### **Audit Procedures—Compliance**

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

### **Other Services**

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

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



## **Responsibilities of Management for the Financial Statements**

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

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

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

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

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

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

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

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

#### **Engagement Administration, Fees, and Other**

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

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

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

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

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

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

Kelly Shafer, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit during June 2023 and to issue our reports no later than October 1, 2023.

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

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

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

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

## Reporting

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

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

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

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

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

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

Very truly yours,



Suttle & Stalnaker, PLLC

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

By: S. Denek Adkins

Title: Chief Finance Officer

Date: 06/21/2023

cc: Pamela Alderman, President  
Robert Baldwin, Chairperson



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## Report on the Firm's System of Quality Control

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

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

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

### Firm's Responsibility

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

### Peer Reviewer's Responsibility

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

### Required Selections and Considerations

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

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

### Opinion

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

*Kelley Galloway Smith Goolsby, PSC*

Ashland, Kentucky  
 December 14, 2020

## **MANAGEMENT REPRESENTATION LETTER**



October 4, 2023

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

This representation letter is provided in connection with your audits of the financial statements of Southern West Virginia Community & Technical College (the College), which comprise the respective financial position of the business-type activities and the discretely presented component unit as of June 30, 2023 and 2022, and the respective changes in financial position and, where applicable, cash flows for the years then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

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

We confirm, to the best of our knowledge and belief, as of October 4, 2023 the following representations made to you during your audit.

#### **Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 20, 2023, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.

2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.



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

#### **Information Provided**

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

- b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the College from whom you determined it necessary to obtain audit evidence.
  - d. Minutes of the meetings of the Board of Governors or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 15. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 16. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 17. We have no knowledge of any fraud or suspected fraud that affects the College and involves:
  - a. Management,
  - b. Employees who have significant roles in internal control, or
  - c. Others where the fraud could have a material effect on the financial statements.
- 18. We have no knowledge of any allegations of fraud or suspected fraud affecting the College's financial statements communicated by employees, former employees, regulators, or others.
- 19. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 20. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 21. We have disclosed to you the names of the College's related parties and all the related party relationships and transactions, including any side agreements.
- 22. The following, if any, have been properly recorded or disclosed in the financial statements:
  - a. We have evaluated our lease agreements under the requirements of GASB No. 87, *Leases*, and determined that the College has no material leases that are required to be recorded.
  - b. We have evaluated our agreements under the requirements of GASB No. 96, *Subscription Based Information Technology Agreements (SBITAs)*, and determined that the College has no material contracts that are required to be recorded.

- c. All significant estimates and material concentrations known to management which are required to be disclosed in accordance with the AICPA's Statement of Position 94-6, Disclosure of Certain Significant Risks and Uncertainties. Significant estimates are estimates at the date of the statement of net position which could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets for which events could occur which would significantly disrupt normal finances within the next year.
  - d. Authorized but unissued bonds and/or notes.
  - e. Risk financing activities.
  - f. Derivative financial instruments.
  - g. Special and extraordinary items.
  - h. Deposits and investment securities category of custodial credit risk.
23. We are responsible for making the accounting estimates included in the financial statements. Those estimates reflect our judgment based on our knowledge and experience about past and current events and our assumptions about conditions we expect to exist and course of action we expect to take. In regard, adequate provisions have been made:
- a. To reduce receivables to their estimated net collectable amounts.
  - b. To reduce obsolete, damaged, or excess inventories to their estimated net realizable values.
  - c. To reduce investments, intangibles, and other assets which have permanently declined in value to their realizable values.
  - d. For risk retention, including uninsured losses or loss retentions (deductibles) attributable to events occurring through the date of this letter and/or for expected retroactive insurance premium adjustments applicable to periods through the date of this letter.
  - e. For pension obligations, post-retirement benefits other than pensions and deferred compensation agreements attributable to employee services rendered through the date of this letter.
  - f. For any material loss to be sustained in the fulfillment of, or from the inability to fulfill, any service commitments.
  - g. For any material loss to be sustained as a result of purchase commitments.
  - h. For environmental cleanup obligations.

**Government—Specific**

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

37. All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
38. Components of net position (net investment in capital assets; restricted; and unrestricted) are properly classified and, if applicable, approved.
39. Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.
40. Provisions for uncollectible receivables have been properly identified and recorded.
41. Expenses have been appropriately classified in or allocated to functions and programs in the statement of revenues, expenses, and changes in net position, and allocations have been made on a reasonable basis.
42. Revenues are appropriately classified in the statement of revenues, expenses, and changes in net position within operating, non-operating or as other items.
43. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
44. Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.
45. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
46. We have appropriately disclosed the College's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
47. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
48. As part of your audit, you provided routine technical assistance and assisted with preparation of the financial statements. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for the financial statements and related notes.

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



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Dr. Pamela Alderman, President



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Velva Pennington, Interim Chief Financial Officer

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Southern West Virginia  
Community and Technical College  
Financial Statements  
Years Ended June 30, 2023 and 2022  
  
and  
  
Independent Auditor's Reports

# **SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE**

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## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the business-type activities and discretely presented component unit of the Southern West Virginia Community and Technical College (the College), a component unit of the West Virginia Council for Community and Technical College Education, as of and for the years ended June 30, 2023 and 2022, and the related notes to the financial statements, which collectively comprise the College's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the discretely presented component unit of the College as of June 30, 2023 and 2022, and the respective changes in financial position, and where applicable, cash flows thereof for the years then ended in conformity with accounting principles generally accepted in the United States of America.

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

#### *Basis for Opinions*

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

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

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

### ***Responsibilities of Management for the Financial Statements***

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

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

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

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

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 6 through 14, the schedule of proportionate share of the net pension liability, schedule of pension contributions, schedule of proportionate share of the net OPEB liability (asset), and schedule of OPEB contributions, and related footnotes on pages 62 through 69 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 4, 2023, on our consideration of the College's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the College's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the College's internal control over financial reporting and compliance.



Charleston, West Virginia

October 4, 2023

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2023**

### **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, 2023 and June 30, 2022. The emphasis of discussions about these statements will be on current year data. There are three financial statements presented: the Statements of Net Position; the Statements of Revenues, Expenses, and Changes in Net Position; and the Statements of Cash Flows. This discussion and analysis of the College's financial statements provides an overview of its financial activities for the year and is required supplemental information. Since this analysis is designed to focus on current activities, resulting change and currently known facts, please read it in conjunction with the College's basic financial statements and the footnotes to these financial statements. Responsibility for the completeness and fairness of this information rests with the College.

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

### **Statements of Net Position**

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

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

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

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2023**

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Assets and deferred outflows			
Current assets	\$ 13,365	\$ 15,651	\$ 14,759
Other noncurrent assets	55	116	70
Capital assets, net	26,977	27,311	27,817
Total assets	<u>40,397</u>	<u>43,078</u>	<u>42,646</u>
Deferred outflows of resources	<u>443</u>	<u>399</u>	<u>647</u>
Total	<u>\$ 40,840</u>	<u>\$ 43,477</u>	<u>\$ 43,293</u>
Liabilities, deferred inflows and net position			
Current liabilities	\$ 3,272	\$ 4,716	\$ 3,663
Noncurrent liabilities	476	228	1,260
Total liabilities	<u>3,748</u>	<u>4,944</u>	<u>4,923</u>
Deferred inflows of resources	<u>859</u>	<u>2,089</u>	<u>2,526</u>
Net position			
Net investment in capital assets	26,977	27,311	27,817
Unrestricted net position	9,256	9,133	8,027
Total net position	<u>36,233</u>	<u>36,444</u>	<u>35,844</u>
Total	<u>\$ 40,840</u>	<u>\$ 43,477</u>	<u>\$ 43,293</u>

Total net position of the College decreased by \$211 thousand from June 30, 2022 to June 30, 2023. Total net position increased by \$600 thousand from June 30, 2021 to June 30, 2022. These changes are related to a number of changes as described below:

- The total net position decreased in 2023 due to several factors, such as a decrease in nonoperating revenues of \$3.6 million offset by a decrease in operating expenses of \$1.9 million and increase in operating revenues of \$1.2 million.
- The current ratio for fiscal years 2023 and 2022 is 4.1 and 3.3, respectively. The current ratio measures the ability to meet short-term obligations. The current ratio is the most widely-used measure of liquidity. Typically, current ratios range from 1 to 4.
- The net working capital for the College was \$10.1 million at the end of 2023. This is a decrease of \$800 thousand from the previous year's working capital of \$10.9 million.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2023**

8

**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>2023</u>	<u>2022</u>	<u>2021</u>
Operating revenues	\$ 6,345	\$ 5,102	\$ 4,964
Operating expenses	<u>20,232</u>	<u>22,155</u>	<u>18,841</u>
Operating loss	(13,887)	(17,053)	(13,877)
Non-operating revenues	13,694	17,311	15,293
Capital payments on behalf	148	398	629
Other payments on behalf	<u>(166)</u>	<u>(56)</u>	<u>185</u>
Increase (decrease) in net position	<u>(211)</u>	<u>600</u>	<u>2,230</u>
Net position - beginning of year	<u>36,444</u>	<u>35,844</u>	<u>33,614</u>
Net position - end of year	<u>\$ 36,233</u>	<u>\$ 36,444</u>	<u>\$ 35,844</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 2023, operating revenues increased by approximately 24%. This was due to an increase in state grant and contract revenue of 25%.
- State grant revenue increased by 25% in 2023; an increase of \$900 thousand.
- Tuition and fee revenue increased by \$200 thousand, a 14% increase from the previous year.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2023**

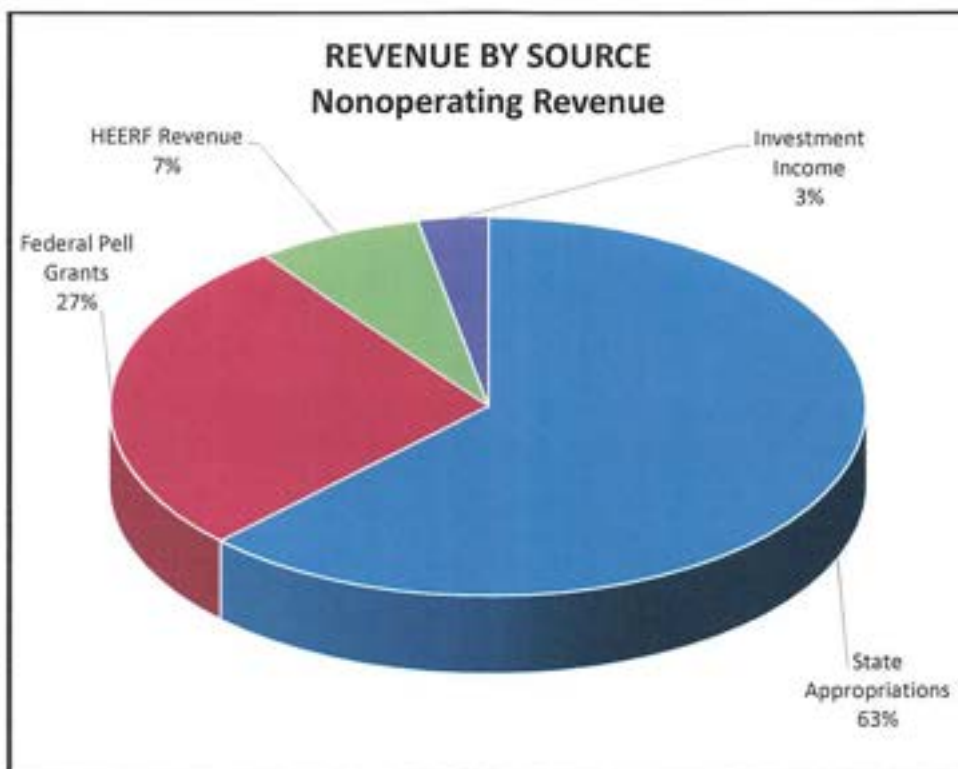
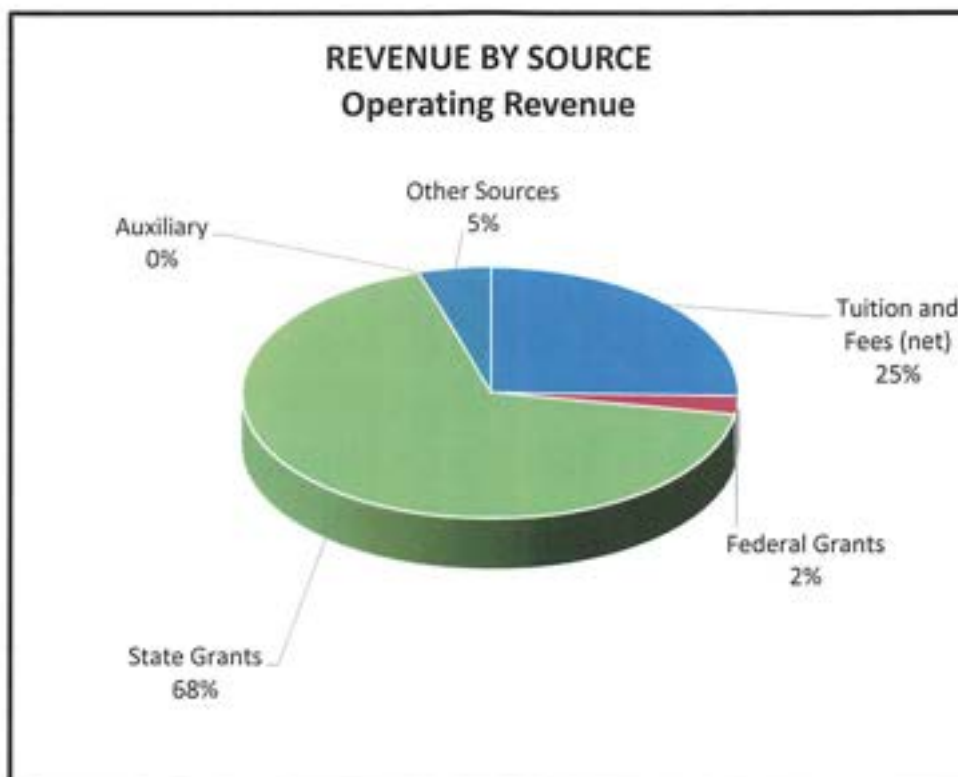
***Operating Expenses***

- For fiscal year 2023, the total cost of scholarships decreased \$3.1 million, or 53%. The decrease is primarily due to the distribution of the remainder of the student portion of higher education emergency relief funds (HEERF) to students in 2022. Total HEERF disbursements to students totaled \$2.8 million in 2022.
- For fiscal year 2023, supplies and other services decreased approximately \$268 thousand, or 6%. The decrease is primarily due to a decrease in spending after a bulk of the higher education emergency relief funds (HEERF) were spent in recent years.
- Salaries and wages increased by \$1.1 million, or 13%, and depreciation increased by \$94 thousand, or 7% in 2023.

***Non-operating Revenues***

- For fiscal year 2023, there was an increase in the amount of state appropriations. State appropriations totaled \$8.6 million and \$8.2 million for fiscal years 2023 and 2022, respectively.
- For fiscal year 2023, higher education emergency relief (HEERF) revenues decreased by \$4.3 million. No additional funds were awarded in fiscal year 2023. The College expended and recognized the remainder of their HEERF funds in 2023.
- For fiscal year 2023, investment income increased \$392 thousand due to more favorable interest rates during the year. Investment income was \$20 thousand in fiscal year 2022.
- For fiscal year 2023, the Higher Education Policy Commission made capital payments on behalf of the College for \$148 thousand. This was a decrease from the previous year of approximately \$250 thousand.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2023



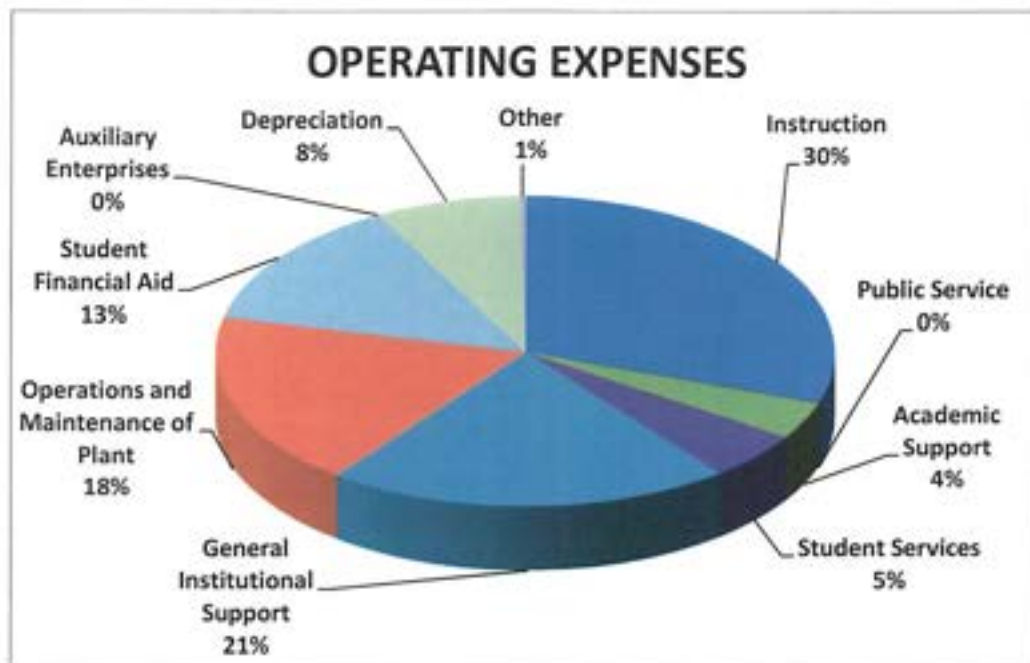


**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2023**

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

	2023	2022	2021	(2022 to 2023) Increase (Decrease)	(2022 to 2023) Percent Change
Operating expense					
Instruction	\$ 6,120	\$ 4,986	\$ 5,326	\$ 1,134	22.7 %
Academic support	781	881	1,061	(100)	(11.4)%
Student services	1,032	1,642	1,573	(610)	(37.2)%
Public service	11	355	437	(344)	(96.9)%
Operations & maintenance plant	3,691	1,627	1,780	2,064	127.0 %
Institutional support	4,274	5,354	3,640	(1,080)	(20.2)%
Financial aid	2,724	5,793	3,625	(3,069)	(53.0)%
Auxiliary	-	7	4	(7)	(100.0)%
Depreciation	1,531	1,437	1,325	94	6.5 %
Other	68	73	70	(5)	(6.9)%
<b>Total</b>	<b>\$ 20,232</b>	<b>\$ 22,155</b>	<b>\$ 18,841</b>	<b>\$ (1,923)</b>	<b>(8.7)%</b>

The following is a graphic illustration of fiscal year 2023 operating expenses:



**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2023**

**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>2023</u>	<u>2022</u>	<u>2021</u>
Cash provided (used) by:			
Operating activities	\$ (14,680)	\$ (16,144)	\$ (14,043)
Noncapital financing activities	13,073	17,393	14,453
Capital and related financing activities	(1,126)	(530)	(160)
Investing activities	<u>412</u>	<u>20</u>	<u>20</u>
Net change in cash	(2,321)	739	270
Cash, beginning of year	<u>15,210</u>	<u>14,471</u>	<u>14,201</u>
Cash, end of year	<u>\$ 12,889</u>	<u>\$ 15,210</u>	<u>\$ 14,471</u>

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2023**

**Capital Asset and Debt Administration**

**Capital Assets, Net  
June 30,  
(in thousands)**

	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>(2022 to 2023) Increase (Decrease)</b>	<b>(2022 to 2023) Percent Change</b>
Capital Assets					
Land and Improvements	\$ 1,563	\$ 1,563	\$ 1,563	\$ -	- %
Construction in Progress	-	-	538	-	- %
Buildings	43,939	43,432	42,506	507	1.2 %
Equipment	4,072	6,136	5,650	(2,064)	(33.6)%
Library Holdings	3,933	3,938	3,942	(5)	(0.1)%
Total	53,507	55,069	54,199	(1,562)	(2.8)%
Less: Accum Depreciation	(26,530)	(27,758)	(26,382)	1,228	4.4 %
Net Capital Assets	<u>\$ 26,977</u>	<u>\$ 27,311</u>	<u>\$ 27,817</u>	<u>\$ (334)</u>	(1.2)%

Capital assets net decrease of \$334 thousand was a result of current year additions offset by depreciation and retirements.

At June 30, 2023, the College had no significant outstanding contractual commitments for property, plant and equipment expenditures.

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

**Economic Outlook**

The economic outlook for West Virginia (the State), and particularly the College's service area, continues to present challenges. The State has experienced a gradual population decrease of approximately 3% per year since 2009. Over that same time period, the College's service area experienced a population decrease of approximately 16%. The State also has one of the nation's oldest populations, and the age distribution is expected to skew toward older age groups in the coming years. The State's college matriculation rate has also experienced a decline over the last several years and dropped to just 46% in 2021. The College's service area has a matriculation rate of only 43%.

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

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2023**

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

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

**Requests for Information**

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

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE**  
**STATEMENTS OF NET POSITION**  
**JUNE 30, 2023 AND 2022**

	2023	2022
<b>ASSETS AND DEFERRED OUTFLOWS</b>		
<b>CURRENT ASSETS:</b>		
Cash and cash equivalents	\$ 12,888,813	\$ 15,209,798
Accounts receivable, net of allowance for doubtful accounts	314,643	141,182
Due from the Commission/Council	159,765	297,395
Due from Federal Government	-	496
Prepaid expenses	2,251	2,333
Total current assets	<u>13,365,472</u>	<u>15,651,204</u>
<b>NONCURRENT ASSETS:</b>		
Other accounts receivable	55,355	63,264
Net other postemployment benefit (OPEB) asset	-	52,134
Capital assets, net of accumulated depreciation	26,976,896	27,310,632
Total noncurrent assets	<u>27,032,251</u>	<u>27,426,030</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>		
Deferred outflows relating to pension	99,395	111,952
Deferred outflows relating to OPEB	343,372	287,357
Total deferred outflows of resources	<u>442,767</u>	<u>399,309</u>
<b>TOTAL</b>	<u>\$ 40,840,490</u>	<u>\$ 43,476,543</u>
<b>LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>		
<b>CURRENT LIABILITIES:</b>		
Accounts payable	\$ 24,117	\$ 54,962
Due to other State agencies	7,309	20,852
Due to other governments	284,740	285,940
Accrued liabilities	796,120	1,350,964
Compensated absences	656,963	575,296
Unearned revenue	1,503,073	2,427,726
Total current liabilities	<u>3,272,322</u>	<u>4,715,740</u>
<b>NONCURRENT LIABILITIES:</b>		
Net other postemployment benefit (OPEB) liability	197,013	-
Net pension liability	279,301	228,228
Total noncurrent liabilities	<u>476,314</u>	<u>228,228</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>		
Deferred inflows relating to pension	105,895	248,048
Deferred inflows relating to OPEB	752,895	1,840,937
Total deferred inflows of resources	<u>858,790</u>	<u>2,088,985</u>
<b>NET POSITION:</b>		
Net investment in capital assets	26,976,896	27,310,632
Unrestricted net position	9,256,168	9,132,958
Total net position	<u>36,233,064</u>	<u>36,443,590</u>
<b>TOTAL</b>	<u>\$ 40,840,490</u>	<u>\$ 43,476,543</u>

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, 2023 AND 2022**

	2023	2022
<b>OPERATING REVENUES:</b>		
Student tuition and fees, net of scholarship allowance of \$3,748,533 and \$3,426,410 for 2023 and 2022, respectively	\$ 1,609,866	\$ 1,414,778
Contracts and grants:		
Federal	150,237	129,382
State	4,286,707	3,426,669
Auxiliary enterprise revenue	12,765	62,615
Miscellaneous, net	285,909	68,289
Total operating revenues	<u>6,345,484</u>	<u>5,101,733</u>
<b>OPERATING EXPENSES:</b>		
Salaries and wages	9,686,624	8,538,457
Benefits	1,360,531	1,254,380
Supplies and other services	4,036,193	4,304,174
Utilities	826,008	754,656
Student financial aid - scholarships and fellowships	2,724,043	5,793,455
Depreciation	1,531,286	1,436,816
Fees assessed by the Commission for operations	67,533	73,000
Total operating expenses	<u>20,232,218</u>	<u>22,154,938</u>
<b>OPERATING LOSS</b>	<u>(13,886,734)</u>	<u>(17,053,205)</u>
<b>NONOPERATING REVENUES:</b>		
State appropriations	8,557,086	8,241,823
Gifts	76,500	44,030
Investment income	412,422	19,940
Federal Pell grants	3,753,781	3,745,591
Higher education emergency relief fund (HEERF) revenue	971,060	5,257,046
Other nonoperating revenues (expenses)	(76,435)	2,147
Total nonoperating revenues	<u>13,694,414</u>	<u>17,310,577</u>
<b>INCREASE (DECREASE) IN NET POSITION BEFORE OTHER REVENUES, EXPENSES, GAINS, OR LOSSES</b>	<u>(192,320)</u>	<u>257,372</u>
<b>CAPITAL PAYMENTS MADE AND EXPENSES INCURRED ON BEHALF OF THE COLLEGE</b>	<u>147,537</u>	<u>398,141</u>
<b>PAYMENTS MADE AND EXPENSES (OFFSET) INCURRED BY THE STATE ON BEHALF OF THE COLLEGE</b>	<u>(165,743)</u>	<u>(56,414)</u>
<b>INCREASE (DECREASE) IN NET POSITION</b>	<u>(210,526)</u>	<u>599,099</u>
<b>NET POSITION - Beginning of year</b>	<u>36,443,590</u>	<u>35,844,491</u>
<b>NET POSITION - End of year</b>	<u>\$ 36,233,064</u>	<u>\$ 36,443,590</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, 2023 AND 2022

	2023	2022
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from student tuition and fees	\$ 1,436,405	\$ 1,355,965
Cash received from contracts and grants	3,921,207	4,240,323
Payments to and on behalf of employees	(12,527,962)	(11,001,205)
Payments to suppliers	(4,190,593)	(4,248,765)
Payments to utilities	(826,008)	(754,656)
Payments for scholarships and fellowships	(2,724,043)	(5,793,455)
Auxiliary enterprise charges	12,765	62,615
Fees assessed by Commission	(67,533)	(73,000)
Other receipts, net	285,909	68,289
Net cash used in operating activities	<u>(14,679,853)</u>	<u>(16,143,889)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>		
State appropriations	8,557,086	8,241,823
Federal student loan program - direct lending receipts	1,662,869	1,765,613
Federal student loan program - direct lending payments	(1,662,869)	(1,765,613)
Gifts	76,500	44,030
Pell grants	3,753,781	3,745,591
Higher education emergency relief fund (HEERF) revenue	685,527	5,361,772
Net cash provided by noncapital financing activities	<u>13,072,894</u>	<u>17,393,216</u>
<b>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:</b>		
Purchases of capital assets	(1,127,669)	(532,247)
Other nonoperating revenues (expenses)	1,221	2,147
Net cash used in capital financing activities	<u>(1,126,448)</u>	<u>(530,100)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest on investments	412,422	19,940
Net cash provided by investing activities	<u>412,422</u>	<u>19,940</u>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<u>(2,320,985)</u>	<u>739,167</u>
<b>CASH AND CASH EQUIVALENTS - Beginning of year</b>	<u>15,209,798</u>	<u>14,470,631</u>
<b>CASH AND CASH EQUIVALENTS - End of year</b>	<u>\$ 12,888,813</u>	<u>\$ 15,209,798</u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES:</b>		
Operating loss	\$ (13,886,734)	\$ (17,053,205)
Adjustments to reconcile operating loss to net cash used in operating activities:		
Depreciation expense	1,531,286	1,436,816
Pension expense (offset) - special funding situation	51,479	(8,688)
OPEB expense (offset) - special funding situation	(217,222)	(47,726)
Changes in assets, deferred outflows of resources, liabilities, and deferred inflows of resources:		
Accounts receivable, net of allowance for doubtful accounts	(173,461)	(80,608)
Due from the Commission/Council	137,630	(102,129)
Due from the Federal Government	496	29,504
Prepaid expenses	82	571
Other accounts receivable	7,909	6,303
Deferred outflows of resources	(43,458)	247,274
Accounts payable	(30,845)	(36,690)
Due to other State agencies	(13,543)	(56,830)
Due to other governments	(1,200)	-
Accrued liabilities	(554,844)	125,464
Compensated absences	81,667	80,603
Other postemployment benefit (OPEB) liability (asset)	249,147	(820,382)
Net pension liability	51,073	(263,094)
Unearned revenue	(639,120)	835,522
Deferred inflows of resources	(1,230,195)	(436,594)
Net cash used in operating activities	<u>\$ (14,679,853)</u>	<u>\$ (16,143,889)</u>
<b>NONCASH TRANSACTIONS:</b>		
Capital payments made and expenses incurred on behalf of the College	<u>\$ 147,537</u>	<u>\$ 398,141</u>

The Accompanying Notes Are An Integral  
Part Of These Financial Statements

SOUTHERN WEST VIRGINIA COMMUNITY COLLEGE FOUNDATION, INC.  
 STATEMENTS OF FINANCIAL POSITION  
 DECEMBER 31, 2022 AND 2021

	2022	2021
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 17,197	\$ 203,077
Restricted cash and cash equivalents	307,577	-
Certificate of deposit	56,101	56,009
Investments (Note 9)	4,341,894	4,390,916
Interest and dividends receivable	-	7,385
Prepaid expenses and other assets	14,234	16,030
Contributions receivable (Note 4)	254,331	163,707
<b>Total assets</b>	<b>\$ 4,991,334</b>	<b>\$ 4,837,124</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 495	\$ 3,000
Payable to related party	-	44,000
<b>Total liabilities</b>	<b>495</b>	<b>47,000</b>
<b>NET ASSETS</b>		
With donor restrictions (Note 7)	4,125,769	3,878,098
Without donor restrictions	865,070	912,026
<b>Total net assets</b>	<b>4,990,839</b>	<b>4,790,124</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 4,991,334</b>	<b>\$ 4,837,124</b>

The Accompanying Notes Are An Integral  
 Part Of These Financial Statements



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

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	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
<b>REVENUES AND OTHER SUPPORT</b>			
Contributions	\$ 179,504	\$ 437,262	\$ 616,766
Contributions - donated services (Note 5)	302,838	-	302,838
Interest and dividend income	29,363	132,144	161,507
In-kind contributions	650	-	650
Net unrealized and realized gain (loss) on investments	(32,781)	(110,981)	(143,762)
Net assets released from restrictions	210,754	(210,754)	-
<b>Total revenues and other support</b>	<b>690,328</b>	<b>247,671</b>	<b>937,999</b>
<b>EXPENSES (Note 6)</b>			
Program services	305,180	-	305,180
Administrative and general	250,049	-	250,049
Fundraising	182,055	-	182,055
<b>Total expenses</b>	<b>737,284</b>	<b>-</b>	<b>737,284</b>
<b>CHANGE IN NET ASSETS</b>	<b>(46,956)</b>	<b>247,671</b>	<b>200,715</b>
<b>NET ASSETS, beginning, as restated (Note 2)</b>	<b>912,026</b>	<b>3,878,098</b>	<b>4,790,124</b>
<b>NET ASSETS, ending</b>	<b>\$ 865,070</b>	<b>\$ 4,125,769</b>	<b>\$ 4,990,839</b>

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, 2021

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
<b>REVENUES AND OTHER SUPPORT</b>			
Contributions	\$ -	\$ 306,470	\$ 306,470
Interest and dividend income	-	148,078	148,078
In-kind contributions	118,116	-	118,116
Net unrealized and realized gain (loss) on investments	7,129	553,150	560,279
Net assets released from restrictions	114,402	(114,402)	-
<b>Total revenues and other support</b>	<b>239,647</b>	<b>893,296</b>	<b>1,132,943</b>
<b>EXPENSES (Note 6)</b>			
Program services	220,270	-	220,270
Administrative and general	239,753	-	239,753
Fundraising	12,095	-	12,095
<b>Total expenses</b>	<b>472,118</b>	<b>-</b>	<b>472,118</b>
<b>CHANGE IN NET ASSETS</b>	<b>(232,471)</b>	<b>893,296</b>	<b>660,825</b>
<b>NET ASSETS, beginning</b>	<b>746,192</b>	<b>3,383,107</b>	<b>4,129,299</b>
<b>NET ASSETS, ending, as previously reported (Note 2)</b>	<b>\$ 513,721</b>	<b>\$ 4,276,403</b>	<b>\$ 4,790,124</b>

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, 2023 AND 2022**

**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, 2023 AND 2022**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

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

The West Virginia State Legislature, as a regulatory body outside the reporting entity, has restricted the use of certain funds by Article 10, *Fees and Other Money Collected as State Institutions of Higher Education* of the West Virginia State Code. House Bill 101 passed in March 2005 simplified the tuition and fee structure and removed the restrictions but included designations associated with auxiliary and capital items. These activities are fundamental to the normal ongoing operations of the institution. These restrictions are subject to change by future actions of the West Virginia State Legislature. The College does not have any restricted expendable net position at June 30, 2023 or 2022.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED JUNE 30, 2023 AND 2022**

**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, 2023 or 2022.
- *Unrestricted net position* - Unrestricted net position represents resources derived from student tuition and fees, state appropriations and sales and services of educational activities. These resources are used for transactions relating to the educational and general operations of the College, and may be used at the discretion of the Board of Governors to meet current expenses for any purpose. These resources also include resources of auxiliary enterprises, which are substantially self-supporting activities that provide services for students, faculty and staff.

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

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

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

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

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED JUNE 30, 2023 AND 2022**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

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

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

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

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

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED JUNE 30, 2023 AND 2022**

**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 57<sup>th</sup> Street, SE, Suite 2, Charleston, WV 25304 or <http://peia.wv.gov>.

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

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

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

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

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

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

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED JUNE 30, 2023 AND 2022**

**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, 2023 AND 2022**

**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 2023 and 2022, the College received and disbursed \$1,662,869 and \$1,765,613, 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 2023 and 2022, the College received and disbursed \$3,937,951 and \$3,883,194, 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, 2023 AND 2022**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

**Reclassifications** - Certain amounts in the June 30, 2022 financial statements have been reclassified to conform to the 2023 presentation. The reclassifications had no impact on net position or the change in net position.

**Newly Adopted Statements Issued By GASB** - The College implemented GASB Statement No. 91, *Conduit Debt Obligations*, which is effective for fiscal years beginning after December 15, 2021. The requirements of this Statement eliminate 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 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 or inconsistency. This Statement requires issuers to disclose general information about their conduit debt obligations, organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period. The adoption of GASB Statement No. 91 did not have a significant impact on the financial statements.

The College implemented GASB Statement No. 94, *Public-Private and Public-Public Partnerships (PPPs) and Availability Payment Arrangements (APAs)*, which is effective for fiscal years beginning after June 15, 2022. The requirements of this Statement establish the definitions of PPPs and APAs and provide uniform guidance on accounting and financial reporting for transactions that meet those definitions, but are outside of the scope of Lease or Service Concession Arrangement guidance. That uniform guidance will provide more relevant and reliable information for financial statement users and create greater consistency in practice. This Statement will require 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 adoption of GASB Statement No. 94 did not have a significant impact on the financial statements.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED JUNE 30, 2023 AND 2022**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The College implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITA)*, which is effective for fiscal years beginning after June 15, 2022. The requirements of this Statement establish a definition for SBITA, which is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. Generally, this Statement will require a government to recognize a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability. The Statement also establishes guidance for the treatment of costs related to SBITA activities other than subscription payments. Those activities are: Preliminary Project Stage, Initial Implementation Stage, and Operation and Additional Implementation Stage. This Statement also requires a government to disclose essential information about the arrangement such as the amount of the subscription asset, accumulated amortization, other payments not included in the measurement of a subscription liability, principal and interest requirements for the subscription liability. The adoption of GASB Statement No. 96 did not have a significant impact on the financial statements.

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

**Recent Statements Issued By GASB** - GASB has issued Statement No. 100, *Accounting Changes and Error Corrections- an Amendment of GASB Statement No. 62*, which is effective for fiscal years beginning after June 15, 2023. This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. Those changes include things like: certain changes in accounting principles, certain changes in estimates that result from a justified or preferable change in measurement or new methodology. This statement requires that changes in accounting principles and error corrections be reported retroactively by restating prior periods; changes to or within the reporting entity be reported by adjusting beginning balances of the current period; and changes in accounting estimates be reported prospectively by recognizing the change in the current period. If the change in accounting principle is the result of a new pronouncement the requirements only apply absent specific transition guidance in the pronouncement. Under this standard it is also necessary to display the total adjustment to beginning net position, fund balance, or fund net position on the face of the financial statements, by reporting unit. This statement also specifies both qualitative and quantitative disclosure requirements. Lastly, this statement provides guidance for if and how these changes should be reflected in required supplementary information and supplementary information. The College has not yet determined the effect that the adoption of GASB Statement No. 100 may have on its financial statements.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE**  
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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

**NOTE 3 - CASH AND CASH EQUIVALENTS**

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

	2023	2022
Cash on deposit with the State Treasurer/BTI	\$ 12,873,249	\$ 15,196,444
Cash in bank	7,753	9,154
Cash on hand	7,811	4,200
	<u>\$ 12,888,813</u>	<u>\$ 15,209,798</u>

Cash held by the State Treasurer includes \$1,468,941 and \$2,322,140 of restricted cash primarily for operating grants as of June 30, 2023 and 2022, respectively.

The combined carrying amount of cash in the bank at June 30, 2023 and 2022 was \$7,753 and \$9,154, as compared with the combined bank balance of \$7,753 and \$9,154, respectively. Any differences are primarily caused by items in transit and outstanding checks. The bank balances were covered by federal depository insurance as noted below or were collateralized by securities held by the State's agent. Regarding federal depository insurance, interest-bearing accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000.

Amounts with the State Treasurer were \$12,873,249 and \$15,196,444 as of June 30, 2023 and 2022, respectively. Of these amounts \$11,071,022 and \$10,856,796 were invested in the WV Money Market Pool and the WV Short Term Bond Pool as of June 30, 2023 and 2022, respectively. The remainder of the cash held with the State Treasurer was not invested at June 30, 2023 and 2022.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE**  
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**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	2023		2022	
	Carrying Value	S & P Rating	Carrying Value	S & P Rating
WV Money Market Pool	\$ 10,819,951	AAAm	\$ 10,605,052	AAAm
WV Short Term Bond Pool	251,071	Not Rated	251,744	Not Rated

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

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

External Pool	2023		2022	
	Carrying Value	WAM (Days)	Carrying Value	WAM (Days)
WV Money Market Pool	\$ 10,819,951	29	\$ 10,605,052	21

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

External Pool	2023		2022	
	Carrying Value	Effective Duration (Days)	Carrying Value	Effective Duration (Days)
WV Short Term Bond Pool	\$ 251,071	609	\$ 251,744	584

*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**  
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**NOTE 3 - CASH AND CASH EQUIVALENTS (Continued)**

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

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

**NOTE 4 - ACCOUNTS RECEIVABLE**

Accounts receivable are as follows at June 30:

	<u>2023</u>	<u>2022</u>
Student tuition and fees, net of allowance for doubtful accounts of \$395,170 and \$259,194 in 2023 and 2022, respectively	\$ 278,147	\$ 141,182
Other accounts receivable, net of allowance for doubtful accounts of \$- and \$- in 2023 and 2022, respectively	36,496	-
	<u>\$ 314,643</u>	<u>\$ 141,182</u>

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE**  
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**NOTE 5 - CAPITAL ASSETS**

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

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

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS**  
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**NOTE 5 - CAPITAL ASSETS (Continued)**

	2022			
	Beginning Balance	Additions	Reductions	Ending Balance
Capital assets not being depreciated:				
Construction in process	\$ 537,862	\$ -	\$ (537,862)	\$ -
Land	<u>1,563,470</u>	<u>-</u>	<u>-</u>	<u>1,563,470</u>
Total capital assets not being depreciated	<u>\$ 2,101,332</u>	<u>\$ -</u>	<u>\$ (537,862)</u>	<u>\$ 1,563,470</u>
Other capital assets:				
Buildings	\$ 42,506,311	\$ 925,320	\$ -	\$ 43,431,631
Equipment	5,649,830	513,161	(27,029)	6,135,962
Library holdings	<u>3,941,233</u>	<u>29,769</u>	<u>(33,499)</u>	<u>3,937,503</u>
Total other capital assets	<u>52,097,374</u>	<u>1,468,250</u>	<u>(60,528)</u>	<u>53,505,096</u>
Less accumulated depreciation for:				
Buildings	(18,060,185)	(1,073,200)	-	(19,133,385)
Equipment	(4,468,008)	(325,403)	27,029	(4,766,382)
Library holdings	<u>(3,853,453)</u>	<u>(38,213)</u>	<u>33,499</u>	<u>(3,858,167)</u>
Total accumulated depreciation	<u>(26,381,646)</u>	<u>(1,436,816)</u>	<u>60,528</u>	<u>(27,757,934)</u>
Other capital assets, net	<u>\$ 25,715,728</u>	<u>\$ 31,434</u>	<u>\$ -</u>	<u>\$ 25,747,162</u>
Capital asset summary:				
Capital assets not being depreciated	\$ 2,101,332	\$ -	\$ (537,862)	\$ 1,563,470
Other capital assets	<u>52,097,374</u>	<u>1,468,250</u>	<u>(60,528)</u>	<u>53,505,096</u>
Total cost of capital assets	54,198,706	1,468,250	(598,390)	55,068,566
Less accumulated depreciation	<u>(26,381,646)</u>	<u>(1,436,816)</u>	<u>60,528</u>	<u>(27,757,934)</u>
Capital assets, net	<u>\$ 27,817,060</u>	<u>\$ 31,434</u>	<u>\$ (537,862)</u>	<u>\$ 27,310,632</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, 2023, 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**  
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**NOTE 6 - OTHER POSTEMPLOYMENT BENEFITS**

As related to GASB 75, following are the College's net OPEB liability (asset), deferred outflows of resources and deferred inflows of resources related to OPEB, revenues, and the OPEB expense and expenditures for the fiscal years ended June 30, 2023 and 2022:

	2023	2022
Net OPEB liability (asset)	\$ 197,013	\$ (52,134)
Deferred outflows of resources	343,372	287,357
Deferred inflows of resources	752,895	1,840,937
Revenues	(217,222)	(47,726)
OPEB expense (offset)	(962,576)	(1,030,214)
Contributions made by the College	149,500	208,124

***Plan Description***

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

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

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

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS**  
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**NOTE 6 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

***Benefits Provided***

The Plan provides the following benefits:

- Medical and prescription drug insurance
- Life insurance

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

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

***Contributions***

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

Paygo premiums are established by the PEIA Finance Board annually. All participating employers are required by statute to contribute this premium to the RHBT at the established rate for every active policyholder per month. The paygo rates related to the measurement dates of June 30, 2022 and 2021 were:

	<u>July 2020-June 2021</u>	<u>July 2021-January 2022</u>	<u>February 2022-June 2022</u>
Paygo premium	\$ 160	\$ 116	\$ 48

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  
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**NOTE 6 - 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, 2023, 2022, and 2021, were \$149,500, \$208,124, and \$319,568, respectively.

***Assumptions***

The June 30, 2023 OPEB liability (asset) for financial reporting purposes was determined by an actuarial valuation as of June 30, 2021 and a measurement date of June 30, 2022. The following actuarial assumptions were used and applied to all periods included in the measurement, unless otherwise specified:

- Inflation rate: 2.25%.
- Salary increase: Specific to the OPEB covered group. Ranging from 2.75% to 5.18%, including inflation.
- Investment rate of return: 6.65%, net of OPEB plan investment expense, including inflation.
- Healthcare cost trend rates: Trend rate for pre-Medicare per capita costs of 7.0% for plan year end 2023, decreasing by 0.50% for two years then by 0.25% each year thereafter, until ultimate trend rate of 4.25% is reached in plan year end 2032. Trend rate for Medicare per capita costs of 8.83% for plan year end 2023, decreasing ratably each year thereafter, until ultimate trend rate of 4.25% is reached in plan year end 2032.
- Actuarial cost method: Entry age normal cost method.
- Amortization method: Level percentage of payroll over a 20-year closed period beginning June 30, 2017.
- Wage inflation: 2.75%.
- Retirement age: Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the June 30, 2020 actuarial valuation.
- Aging factors: Based on the 2013 SOA Study "Health Care Costs – From Birth to Death".
- Expenses: Health administrative expenses are included in the development of the per capita claims cost. Operating expenses are included as a component of the annual expense.
- Mortality post retirement: Pub-2010 General Healthy Retiree Mortality Tables projected with MP-2021 and scaling factors of 100% for males and 108% for females.
- Mortality pre-retirement: Pub-2010 General Employee Mortality Tables projected with MP-2021 and scaling factors of 100% for males and 100% for females.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE**  
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**NOTE 6 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2015 to June 30, 2020.

The actuarial valuation as of June 30, 2021, reflects updates to the following assumptions which are reviewed at each measurement date:

- Projected capped subsidies;
- Per capita claim costs;
- Healthcare trend rates;
- Coverage and continuance;
- Percentage eligible for tobacco-free premium discount; and
- Retired employee assistance program participation

The long-term expected rate of return of 6.65% on OPEB plan investments was determined by a combination of an expected long-term rate of return of 7.00% for long-term assets invested with the WV Investment Management Board and an expected short-term rate of return of 2.50% 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 estimates of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage. Target asset allocations, capital market assumptions (CMA), and forecast returns were provided by the Plan's investment advisors, including the West Virginia Investment Management Board (WV-IMB). The projected nominal return for the Money Market Pool held with the BTI was estimated based on the WV-IMB assumed inflation of 2.0% 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	55%	4.8%
Core plus fixed income	15%	2.1%
Core real estate	10%	4.1%
Hedge fund	10%	2.4%
Private equity	10%	6.8%

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

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE**  
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**NOTE 6 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

**Sensitivity of the net OPEB liability (asset) to changes in the discount rate.** The following presents the College's proportionate share of the net OPEB liability (asset) as of June 30, 2023 and 2022 calculated using the discount rate of 6.65%, as well as what the College's net OPEB liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (5.65%) or one percentage point higher (7.65%) than the current rate.

	1% Decrease (5.65%)	Current Discount Rate (6.65%)	1% Increase (7.65%)
2023	\$ 506,399	\$ 197,013	\$ (68,405)
2022	279,756	(52,134)	(327,697)

**Sensitivity of the net OPEB liability (asset) to changes in the healthcare cost trend rate.** The following presents the College's proportionate share of the net OPEB liability (asset) as of June 30, 2023 and 2022 calculated using the healthcare cost trend rate, as well as what the College's net OPEB liability (asset) would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current rate.

	1% Decrease	Trend Rate	1% Increase
2023	\$ (112,006)	\$ 197,013	\$ 562,664
2022	(384,928)	(52,134)	353,248

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

The June 30, 2023 net OPEB liability (asset) was measured as of June 30, 2022, and the total OPEB liability (asset) was determined by an actuarial valuation as of June 30, 2021, rolled forward to the measurement date of June 30, 2022. The June 30, 2022 net OPEB liability (asset) was measured as of June 30, 2021, and the total OPEB liability (asset) was determined by an actuarial valuation as of June 30, 2020, rolled forward to the measurement date of June 30, 2021.

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

At June 30, 2022, the College's proportionate share of the net OPEB liability (asset) was \$(62,399). Of this amount, the College recognized \$(52,134) as its proportionate share on the statement of net position. The remainder of \$(10,265) denotes the College's proportionate share of net OPEB liability (asset) attributable to the special funding.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS**  
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**NOTE 6 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

The allocation percentage assigned to each participating employer and non-employer contributing entity is based on its proportionate share of employer and non-employer contributions to OPEB for each of the fiscal years ended June 30, 2022 and 2021. Employer contributions are recognized when due. At the June 30, 2022 measurement date, the College's proportion was 0.177012624%, an increase of 0.001682874% from its proportion of 0.175329750% calculated as of June 30, 2021. At the June 30, 2021 measurement date, the College's proportion was 0.175329750%, an increase of 0.001396712% from its proportion of 0.173933038% calculated as of June 30, 2020.

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

For the year ended June 30, 2022, the College recognized OPEB expense (offset) of \$(1,030,214). Of this amount, \$(982,488) was recognized as the College's proportionate share of OPEB expense and \$(47,726) as the amount of OPEB expense attributable to special funding from a non-employer contributing entity. The College also recognized revenue of \$(47,726) for support provided by the State.

At June 30, 2023 and 2022, deferred outflows of resources and deferred inflows of resources related to OPEB are as follows.

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

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS**  
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**NOTE 6 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

<u>June 30, 2022</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual non-investment experience	\$ -	\$ 359,124
Changes in proportion and difference between employer contributions and proportionate share of contributions	79,233	-
Net difference between projected and actual investment earnings	-	359,790
Changes in assumptions	-	1,103,175
Reallocations of opt-out employer changes in proportionate share	-	18,848
Contributions after the measurement date	<u>208,124</u>	<u>-</u>
Total	<u>\$ 287,357</u>	<u>\$ 1,840,937</u>

The College will recognize the \$149,500 reported as deferred outflows of resources resulting from OPEB contributions after the measurement date as a reduction of the net OPEB liability (asset) in the year ended June 30, 2024. 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>
2024	\$ (571,652)
2025	(52,132)
2026	(9,208)
2027	<u>73,969</u>
	<u>\$ (559,023)</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, 2023 and 2022.

**NOTE 7 - RETIREMENT PLANS**

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

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS**  
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**NOTE 7 - RETIREMENT PLANS (Continued)**

Effective January 1, 2003, higher education employees enrolled in the basic 401(a) retirement plan with TIAA-CREF have an option to switch to the Educators Money 401(a) basic retirement plan. New hires have the choice of either plan. As of June 30, 2023, no College employees were enrolled in the Educators Money 401(a) basic retirement plan.

The College's total payroll for the years ended June 30, 2023, 2022, and 2021 was \$9,897,790, \$8,665,510, and \$8,412,024, respectively; total covered employees' salaries in the STRS and TIAA-CREF were \$327,715 and \$9,164,581 in 2023; \$304,991 and \$8,018,829 in 2022; and \$412,627 and \$7,554,402 in 2021.

**DEFINED CONTRIBUTION PENSION PLAN**

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

Total contributions to the TIAA-CREF for the years ended June 30, 2023, 2022 and 2021 were \$1,099,750, \$962,260, and \$906,528, respectively, which consisted of equal contributions from the College and covered employees in 2023, 2022, and 2021 of \$549,875, \$481,130, and \$453,264, respectively.

**DEFINED BENEFIT PENSION PLAN**

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

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

STRS	2023	2022
Net pension liability	\$ 279,301	\$ 228,228
Deferred outflows of resources	99,395	111,952
Deferred inflows of resources	105,895	248,048
Revenues	51,479	(8,688)
Pension expense (offset)	28,812	(53,938)
Contributions made by the College	49,157	45,749



**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED JUNE 30, 2023 AND 2022**

**NOTE 7 - RETIREMENT PLANS (Continued)**

***Plan Description***

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

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

***Benefits Provided***

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

***Contributions***

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

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

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
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**NOTE 7 - RETIREMENT PLANS (Continued)**

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

- 15% of gross salary of their State-employed members hired prior to July 1, 1991;
- 7.5% of the gross salary of their STRS covered employees hired for the first time after July 1, 2005 and for those TDCRS members who elected to transfer to STRS effective July 1, 2008;
- a certain percentage of fire insurance premiums paid by State residents; and
- under WV State code section 18-9-A-6a, an amount determined by the State Actuary as being needed to eliminate the STRS unfunded liability within 40 years of June 30, 1994. As of June 30, 2023 and 2022, respectively, the College's proportionate share attributable to this special funding subsidy was \$51,479 and \$(8,688).

The College's contributions to STRS for the years ended June 30, 2023, 2022, and 2021, were \$49,157, \$45,749, and \$61,894, respectively.

***Assumptions***

The total pension liabilities for financial reporting purposes were determined by actuarial valuations as of July 1, 2021 and 2020 and rolled forward to June 30, 2022 and 2021, respectively. The following actuarial assumptions were used and applied to the current period measurement:

- Actuarial cost method: Entry age normal cost with level percentage of payroll.
- Asset valuation method: Investments are reported at fair (market) value.
- Amortization method and period: Level dollar, fixed period over 40 years, from July 1, 1994 through fiscal year 2034.
- Investment rate of return: 7.25%, net of pension plan administrative and investment expenses.
- Projected salary increases: Teachers 2.75-5.90% and non-teachers 2.75-6.50%, based on age.
- Inflation rate: 2.75%.
- Discount rate: 7.25%.
- Mortality rates based on Pub-2010 Mortality Tables.
- Withdrawal rates: State 7.00-35.00% and nonstate 2.30-18.00%.
- Disability rates: 0.004-0.563%.
- Retirement age: An age-related assumption is used for participants not yet receiving payments.
- Retirement rates: 15.00-100.00%.
- Ad hoc cost-of-living increases in pensions are periodically granted by the 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, 2014 to June 30, 2019. These assumptions will remain in effect for valuation purposes until such time as the CPRB adopts revised assumptions.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS**  
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**NOTE 7 - RETIREMENT PLANS (Continued)**

The long-term expected rate of return on pension plan investments was determined using the building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of the long-term geometric real rates of return for each major asset class included in STRS' target asset allocation as of June 30, 2022 and 2021, are summarized below.

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

June 30, 2021		
Asset Class	Long-term Expected Real Rate of Return	Target Allocation
Domestic equity	5.5%	27.5%
International equity	7.0%	27.5%
Fixed income	2.2%	15.0%
Real estate	6.6%	10.0%
Private equity	8.5%	10.0%
Hedge funds	4.0%	10.0%

**Discount rate.** The discount rate used to measure the total STRS pension liability was 7.25% for fiscal years 2022 and 2021. The projection of cash flows used to determine the discount rate assumed that State contributions will continue to follow the current funding policy. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on STRS' investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the net pension liability to changes in the discount rate.** The following presents the College's proportionate share of the STRS net pension liability as of June 30, 2023 and 2022 calculated using the discount rate of 7.25%, as well as what the College's STRS net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.25%) or one percentage point higher (8.25%) than the current rate.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS**  
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**NOTE 7 - RETIREMENT PLANS (Continued)**

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Net pension liability 2023	\$ 410,817	\$ 279,301	\$ 167,605
Net pension liability 2022	403,295	228,228	79,465

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

The June 30, 2023 STRS net pension liability was measured as of June 30, 2022, and the total pension liability was determined by an actuarial valuation as of July 1, 2021, rolled forward to the measurement date of June 30, 2022. The June 30, 2022 STRS net pension liability was measured as of June 30, 2021, and the total pension liability was determined by an actuarial valuation as of June 30, 2020, rolled forward to the measurement date of June 30, 2021.

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

At June 30, 2022, the College's proportionate share of the STRS net pension liability was \$738,514. Of this amount, the College recognized \$228,228 as its proportionate share on the statement of net position. The remainder of \$510,286 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, 2022 and 2021. Employer contributions are recognized when due. At the June 30, 2022 measurement date, the College's proportion was 0.010859%, a decrease of (0.003745)% from its proportion of 0.014604% calculated as of June 30, 2021. At the June 30, 2021 measurement date, the College's proportion was 0.014604%, a decrease of (0.000650)% from its proportion of 0.015254% calculated as of June 30, 2020.

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

For the year ended June 30, 2022, the College recognized STRS pension expense (offset) of \$(53,938). Of this amount, \$(45,250) was recognized as the College's proportionate share of the STRS expense and \$(8,688) as the amount of pension expense attributable to special funding from a non-employer contributing entity. The College also recognized revenue of \$(8,688) for support provided by the State.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED JUNE 30, 2023 AND 2022**

**NOTE 7 - RETIREMENT PLANS (Continued)**

At June 30, 2023 and 2022, deferred outflows of resources and deferred inflows of resources related to the STRS pension are as follows.

	Deferred Outflows of Resources	Deferred Inflows of Resources
<u>June 30, 2023</u>		
Changes in proportion and difference between employer contributions and proportionate share of contributions	\$ 11,532	\$ 103,617
Net difference between projected and actual investment earnings	11,329	-
Differences between expected and actual experience	11,598	2,278
Changes in assumptions	15,779	-
Contributions after the measurement date	49,157	-
Total	<u>\$ 99,395</u>	<u>\$ 105,895</u>
<u>June 30, 2022</u>		
Changes in proportion and difference between employer contributions and proportionate share of contributions	\$ 19,277	\$ 58,960
Net difference between projected and actual investment earnings	-	182,405
Differences between expected and actual experience	18,593	6,683
Changes in assumptions	28,333	-
Contributions after the measurement date	45,749	-
Total	<u>\$ 111,952</u>	<u>\$ 248,048</u>

The College will recognize the \$49,157 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, 2024. 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
2024	\$ (25,807)
2025	(16,920)
2026	(30,630)
2027	17,700
	<u>\$ (55,657)</u>

***Payables to the Pension Plan***

The College did not report any amounts payable for normal contributions to the STRS as of June 30, 2023 and 2022.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS**  
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**NOTE 8 - FOUNDATION**

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

The Foundation's net assets totaled \$4,990,839 and \$4,790,124 at December 31, 2022 and 2021, respectively. The net assets include amounts which are restricted by donors to use for specific projects or departments of the College. During the years ended December 31, 2022 and 2021, the Foundation made \$305,180 and \$220,270 respectively, in contributions to the College for student scholarships and other support. Complete financial statements for the Foundation can be obtained from the Southern West Virginia Community College Foundation, Inc.

**NOTE 9 - AFFILIATED ORGANIZATION AND OTHER STATE AGENCIES**

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

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

	<u>2023</u>	<u>2022</u>
Due to:		
WVNET	\$ 3,310	\$ 13,242
WV State Treasurer's Office	-	187
WV Department of Administration	37	139
WV Public Employees Insurance Agency	3,962	7,284
	<u>\$ 7,309</u>	<u>\$ 20,852</u>

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED JUNE 30, 2023 AND 2022**

**NOTE 10 - CONTINGENCIES**

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

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

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

**NOTE 11 - COMPONENT UNIT DISCLOSURES**

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

**SOUTHERN WEST VIRGINIA COMMUNITY COLLEGE FOUNDATION, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2022 AND 2021**

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

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

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

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

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

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

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

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

**Investments** – Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 9 for discussion of fair value measurements.



**SOUTHERN WEST VIRGINIA COMMUNITY COLLEGE FOUNDATION, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2022 AND 2021**

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

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

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

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

The allowance for uncollectible contributions receivable is determined based upon management's evaluation of the collectability of the individual promises. Promises that remain uncollected for more than one year after their due dates are then written off, unless the donors indicate that the payment is merely postponed. No allowance for uncollectible contributions receivable was considered necessary at December 31, 2022 and 2021.

**Functional Expenses** – The cost of providing the Foundation's programs and other activities is summarized in Note 6. The expenses that can be identified with a specific program or support service are charged directly to that program and support service. Expenses that are allocated include personnel costs which are allocated based on estimates of time and effort. Administrative and general expenses include those costs that are not directly identifiable with any specific program, but which provide for the overall support and direction of the Foundation.

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

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

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

**SOUTHERN WEST VIRGINIA COMMUNITY COLLEGE FOUNDATION, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2022 AND 2021**

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

**Subsequent Events** – The date to which events occurring after December 31, 2022, have been evaluated for possible adjustment to or disclosure in the financial statements is September 11, 2023, which is the date the financial statements were available to be issued.

**NOTE 2 – PRIOR PERIOD ADJUSTMENT**

Net assets have been restated as of January 1, 2022, to reflect adjustments necessary to present net assets in accordance with the generally accepted accounting principles. Management has determined that net assets of \$398,305 were previously classified as net assets with donor restrictions, but should have been classified as net assets without donor restrictions. This reclassification had no effect on total net assets.

**NOTE 3 – LIQUIDITY AND AVAILABILITY**

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

Financial assets available within one year:	
Cash and cash equivalents	\$ 324,774
Contributions receivable	254,331
Investments	4,341,894
Certificate of deposit	56,101
Interest and dividends receivable	-
Total financial assets	4,977,100
Financial assets held to meet donor-imposed restrictions:	(4,125,769)
Financial assets not available within one year:	
Pledges receivable	-
Amount available for general expenditures within one year	<u>\$ 851,331</u>

**SOUTHERN WEST VIRGINIA COMMUNITY COLLEGE FOUNDATION, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2022 AND 2021**

**NOTE 3 – LIQUIDITY AND AVAILABILITY (Continued)**

Financial assets and liquidity resources available within one year for general expenditure, that is, without donor or other restrictions limiting their use, within one year of December 31, 2021, are as follows:

Financial assets available within one year:	
Cash and cash equivalents	\$ 203,077
Contributions receivable	163,707
Investments	4,390,916
Certificate of deposit	56,009
Interest and dividends receivable	<u>7,385</u>
Total financial assets	4,821,094
 Financial assets held to meet donor-imposed restrictions:	 (4,276,403)
 Financial assets not available within one year:	
Pledges receivable	<u>(124,500)</u>
 Amount available for general expenditures within one year	 <u>\$ 420,191</u>

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

**NOTE 4 – CONTRIBUTIONS RECEIVABLE**

Contributions receivable consist of the following unconditional promises to give:

Unconditional promises to give at December 31, 2022 and 2021, are as follows:

	<u>2022</u>	<u>2021</u>
Receivable within one year	\$ 82,250	\$ 51,750
Receivable in two to five years	170,250	124,500
Receivable in more than five years	<u>22,493</u>	<u>-</u>
Total unconditional promises to give	274,993	176,250
Discounts to net present value	<u>(20,662)</u>	<u>(12,543)</u>
Net unconditional promises to give	<u>\$ 254,331</u>	<u>\$ 163,707</u>

## SOUTHERN WEST VIRGINIA COMMUNITY COLLEGE FOUNDATION, INC.

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2022 AND 2021**

**NOTE 5 – RELATED-PARTY TRANSACTIONS**

The Foundation's scholarships are awarded by the College. The Foundation recognized expenses in the amount of \$92,144 and \$102,154 in 2022 and 2021, respectively. In addition, the Foundation paid \$44,000 to the College for support of the respiratory program and certain expenses of \$85,981 were paid directly by the Foundation for the benefit of the College during 2022. No direct program support payments were recognized in 2021.

The Foundation recognized contribution revenue and corresponding program expense for donated services provided by the College related to accounting and management personnel costs. The fair value of these donated services, determined by management, was \$302,838 for the year ended December 31, 2022. No contributes services received from the College and from unrelated volunteers were recorded for the year ended December 31, 2021.

**NOTE 6 – FUNCTIONAL CLASSIFICATION OF EXPENSES**

Expenses for the years ended December 31, 2022 and 2021 were allocated as follows:

	<u>2022</u>	<u>2021</u>
Program Services:		
Scholarships	\$ 92,144	\$ 102,154
Personnel	73,615	-
Other	139,421	-
Food donations (in-kind)	-	118,116
Total program services	<u>305,180</u>	<u>220,270</u>
Administrative and general:		
Personnel	124,379	-
Outside services	56,283	87,643
Bank fees	4,542	43,402
Insurance	852	3,058
Business expense	63,993	105,650
Total administrative and general	<u>250,049</u>	<u>239,753</u>
Fundraising:		
Personnel	104,844	-
Fundraising events	77,211	12,095
Total fundraising	<u>182,055</u>	<u>12,095</u>
Total functional expenses	<u>\$ 737,284</u>	<u>\$ 472,118</u>

## SOUTHERN WEST VIRGINIA COMMUNITY COLLEGE FOUNDATION, INC.

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2022 AND 2021**

**NOTE 7 – NET ASSETS WITH DONOR RESTRICTION**

At December 31, 2022 and 2021, net assets with donor restriction are available for the following purposes or periods:

	<u>2022</u>	<u>2021</u> (As Previously Reported)
Subject to expenditure for specific purposes:		
Scholarships	\$ 2,059,921	\$ 1,818,546
Educational development	<u>1,376,135</u>	<u>1,614,544</u>
	3,436,056	3,433,090
 Promises to give, without donor restrictions, but which are unavailable for expenditure until due	 19,500	 -
 Investment in perpetuity, the income from which is expendable to support scholarships	 <u>670,213</u>	 <u>843,313</u>
 Total net assets with donor restrictions	 <u>\$ 4,125,769</u>	 <u>\$ 4,276,403</u>

**NOTE 8 – ENDOWMENT FUNDS**

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

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

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

## SOUTHERN WEST VIRGINIA COMMUNITY COLLEGE FOUNDATION, INC.

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2022 AND 2021**

**NOTE 8 – ENDOWMENT FUNDS (Continued)**

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

Endowment net asset composition, by restriction, as of December 31, 2022, is as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Donor-restricted endowment funds	\$ -	\$ 1,359,452	\$ 1,359,452
Board-designated endowment funds	-	<u>2,146,628</u>	<u>2,146,628</u>
Total	<u>\$ -</u>	<u>\$ 3,506,080</u>	<u>\$ 3,506,080</u>

Changes in the endowment net assets from 2021 to 2022 are as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>ENDOWMENT NET ASSETS, BEGINNING OF YEAR</b>	<u>\$ -</u>	<u>\$ 3,433,090</u>	<u>\$ 3,433,090</u>
Endowment investment return:			
Interest and dividends	-	123,502	123,502
Net realized and unrealized losses	-	<u>(109,374)</u>	<u>(109,374)</u>
Total endowment investment return	-	<u>14,128</u>	<u>14,128</u>
Contributions	-	214,017	214,017
Appropriation of endowments - release from restriction	-	<u>(155,155)</u>	<u>(155,155)</u>
<b>ENDOWMENT NET ASSETS, END OF YEAR</b>	<u>\$ -</u>	<u>\$ 3,506,080</u>	<u>\$ 3,506,080</u>

**SOUTHERN WEST VIRGINIA COMMUNITY COLLEGE FOUNDATION, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2022 AND 2021**

**NOTE 8 – ENDOWMENT FUNDS (Continued)**

Endowment net asset composition, by restriction, as of December 31, 2021, is as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Donor-restricted endowment funds	\$ -	\$ 791,956	\$ 791,956
Board-designated endowment funds	<u>-</u>	<u>2,641,134</u>	<u>2,641,134</u>
Total	<u>\$ -</u>	<u>\$ 3,433,090</u>	<u>\$ 3,433,090</u>

Changes in the endowment net assets from 2020 to 2021 are as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>ENDOWMENT NET ASSETS, BEGINNING OF YEAR</b>	<u>\$ -</u>	<u>\$ 2,889,197</u>	<u>\$ 2,889,197</u>
Endowment investment return:			
Interest and dividends	-	114,012	114,012
Net unrealized and realized gains	<u>-</u>	<u>418,718</u>	<u>418,718</u>
Total endowment investment return	<u>-</u>	<u>532,730</u>	<u>532,730</u>
Contributions	-	203,836	203,836
Appropriation of endowments - release from restriction	<u>-</u>	<u>(192,673)</u>	<u>(192,673)</u>
<b>ENDOWMENT NET ASSETS, END OF YEAR</b>	<u>\$ -</u>	<u>\$ 3,433,090</u>	<u>\$ 3,433,090</u>

**SOUTHERN WEST VIRGINIA COMMUNITY COLLEGE FOUNDATION, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2022 AND 2021**

**NOTE 9 – FAIR VALUE MEASUREMENTS**

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

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

*Level 2:* Inputs to the valuation methodology include:

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

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

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

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

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

*Money market:* Valued at amortized cost.



**SOUTHERN WEST VIRGINIA COMMUNITY COLLEGE FOUNDATION, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2022 AND 2021**

**NOTE 9 – FAIR VALUE MEASUREMENTS (Continued)**

The following table sets forth by level, within the fair value hierarchy, the Foundation's assets that are reported on the financial statements at their fair values as of December 31, 2022 and 2021:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<b><u>2022</u></b>				
Money market	\$ 247,265	\$ -	\$ -	\$ 247,265
Equity securities	4,003,039	-	-	4,003,039
Exchange-traded funds	<u>91,590</u>	<u>-</u>	<u>-</u>	<u>91,590</u>
	<u>\$ 4,341,894</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,341,894</u>
<b><u>2021</u></b>				
Equity securities	\$ 4,390,916	\$ -	\$ -	\$ 4,390,916
	<u>\$ 4,390,916</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,390,916</u>

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED JUNE 30, 2023 AND 2022**

**JUNCTIONAL CLASSIFICATIONS**

in both natural and functional classifications for the years ended June 30:

2023							
Salaries and Wages	Benefits	Supplies and Other Services	Utilities	Scholarships and Fellowships	Depreciation	Fees Assessed by the Commission	Total
\$ 4,036,476	\$ 435,199	\$ 1,648,048	\$ -	\$ -	\$ -	\$ -	\$ 6,119,723
2,251	306	8,738	-	-	-	-	11,295
692,843	86,648	1,678	-	-	-	-	781,169
698,979	108,377	223,845	427	-	-	-	1,031,628
2,425,176	335,507	1,501,269	12,146	-	-	-	4,274,098
1,830,899	394,494	652,615	813,435	-	-	-	3,691,443
-	-	-	-	2,724,043	-	-	2,724,043
-	-	-	-	-	-	-	-
-	-	-	-	-	1,531,286	-	1,531,286
-	-	-	-	-	-	67,533	67,533
<u>\$ 9,686,624</u>	<u>\$ 1,360,531</u>	<u>\$ 4,036,193</u>	<u>\$ 826,008</u>	<u>\$ 2,724,043</u>	<u>\$ 1,531,286</u>	<u>\$ 67,533</u>	<u>\$ 20,232,218</u>
2022							
Salaries and Wages	Benefits	Supplies and Other Services	Utilities	Scholarships and Fellowships	Depreciation	Fees Assessed by the Commission	Total
\$ 3,386,299	\$ 494,879	\$ 1,105,243	\$ -	\$ -	\$ -	\$ -	\$ 4,986,421
270,306	43,335	41,343	-	-	-	-	354,984
693,364	122,448	65,522	-	-	-	-	881,334
1,120,468	198,446	322,756	-	-	-	-	1,641,670
2,714,791	341,089	2,087,749	209,996	-	-	-	5,353,625
353,229	54,183	674,819	544,660	-	-	-	1,626,891
-	-	-	-	5,793,455	-	-	5,793,455
-	-	6,742	-	-	-	-	6,742
-	-	-	-	-	1,436,816	-	1,436,816
-	-	-	-	-	-	73,000	73,000
<u>\$ 8,538,457</u>	<u>\$ 1,254,380</u>	<u>\$ 4,304,174</u>	<u>\$ 754,656</u>	<u>\$ 5,793,455</u>	<u>\$ 1,436,816</u>	<u>\$ 73,000</u>	<u>\$ 22,154,938</u>

## **REQUIRED SUPPLEMENTARY INFORMATION**

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
June 30, 2023

State Teachers' Retirement System  
Last 10 Fiscal Years\*

2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
0.010859%	0.014604%	0.015254%	0.015165%	0.013950%	0.017543%	0.018586%	0.021596%	0.025505%	
\$ 279,301	\$ 228,228	\$ 491,322	\$ 451,185	\$ 435,555	\$ 606,106	\$ 763,874	\$ 754,590	\$ 879,883	
622,190	510,286	1,067,592	1,089,203	1,128,572	1,340,375	1,454,976	1,707,576	1,988,159	
\$ 901,491	\$ 738,514	\$ 1,558,914	\$ 1,540,388	\$ 1,564,127	\$ 1,946,481	\$ 2,218,850	\$ 2,462,166	\$ 2,868,042	
\$ 304,991	\$ 412,627	\$ 420,743	\$ 437,954	\$ 424,629	\$ 484,171	\$ 480,377	\$ 654,684	\$ 783,432	
91.58%	55.31%	116.77%	103.02%	102.57%	125.18%	159.02%	115.26%	112.31%	
77.78%	86.38%	70.89%	72.64%	71.20%	67.85%	61.42%	66.25%	65.95%	

etermined as of June 30th of the previous year. (Measurement date)  
ent to show information for 10 years. However, until a full 10-year trend is compiled, Colleges should present  
diable.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF PENSION CONTRIBUTIONS  
 June 30, 2023

State Teachers' Retirement System  
 Last 10 Fiscal Years

2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
\$ 49,157	\$ 45,749	\$ 61,894	\$ 63,111	\$ 65,693	\$ 63,694	\$ 72,626	\$ 72,057	\$ 98,203	
(49,157)	(45,749)	(61,894)	(63,111)	(65,693)	(63,694)	(72,626)	(72,057)	(98,203)	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 327,715	\$ 304,991	\$ 412,627	\$ 420,743	\$ 437,954	\$ 424,629	\$ 484,171	\$ 480,377	\$ 654,684	
15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	

ent to show information for 10 years. However, until a full 10-year trend is compiled, Colleges should present  
 ilable.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)  
June 30, 2023

Last 10 Fiscal Years\*

<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
0.177012624%	0.175329750%	0.173933038%	0.171521178%	0.170222668%	0.161373742%				
\$ 197,013	\$ (52,134)	\$ 768,248	\$ 2,845,763	\$ 3,652,018	\$ 3,968,163				
67,489	(10,265)	169,872	582,370	754,775	815,065				
\$ 264,502	\$ (62,399)	\$ 938,120	\$ 3,428,133	\$ 4,406,793	\$ 4,783,228				
\$ 7,028,629	\$ 6,814,218	\$ 6,791,670	\$ 6,083,379	\$ 6,268,021	\$ 6,247,930				
2.80%	-0.77%	11.31%	46.78%	58.26%	63.51%				
93.59%	101.81%	73.49%	39.69%	30.98%	25.10%				

\* determined as of June 30th of the previous year. (Measurement date)

\* show information for 10 years. However, until a full 10-year trend is compiled, Colleges should present information for those

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF OPEB CONTRIBUTIONS  
June 30, 2023

Last 10 Fiscal Years

<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 149,500	\$ 208,124	\$ 319,568	\$ 336,192	\$ 276,087	\$ 280,764				
<u>(149,500)</u>	<u>(208,124)</u>	<u>(319,568)</u>	<u>(336,192)</u>	<u>(276,087)</u>	<u>(280,764)</u>				
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				
\$ 7,922,055	\$ 7,028,629	\$ 6,814,218	\$ 6,791,670	\$ 6,083,379	\$ 6,268,021				
1.89%	2.95%	4.69%	4.95%	4.54%	4.48%				

ment to show information for 10 years. However, until a full 10-year trend is compiled, Colleges should present available.

**SOUTHERN WEST VIRGINIA COMMUNITY TECHNICAL COLLEGE**  
**NOTE TO REQUIRED SUPPLEMENTARY INFORMATION - PENSION**  
**YEARS ENDED JUNE 30, 2023 AND 2022**

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

Salary Increases	Investment Rate of Return	Mortality	Discount Rate
For members, salary increases are based on member experience, projected on age and gender, ranging from 2.75% to 5.90%. For non-teacher members, salary increases are based on member experience, dependent on age and gender, ranging from 2.75 to 5.90%.	7.25%, net of pension plan investment expense, including inflation.	Active: Pub-2010, General Employees table, headcount weighted, projected generationally with scale MP-2019. Retired: Healthy males – 100% of Pub-2010 General Retiree Male table, headcount weighted, projected generationally with scale MP-2019; Retired healthy females – 112% of Pub-2010 General Retiree Female table, headcount weighted, projected generationally with scale MP-2019; Disabled males – 107% of Pub-2010 General/Teacher Disabled Male table, headcount weighted, projected generationally with scale MP-2019; Disabled females – 113% of Pub-2010 General/Teacher Disabled Female table, headcount weighted, projected generationally with scale MP-2019; Beneficiary males-101% of Pub-2010 Contingent Survivor Male table, headcount weighted, projected generationally with Scale MP-2019; Beneficiary females-113% of Pub-2010 Contingent Survivor Female table, headcount weighted, projected generationally with Scale MP-2019.	7.25%
For members, salary increases are based on member experience, projected on age and gender, ranging from 2.75 to 5.9%. For teacher members, salary increases are based on member experience, dependent on age and gender, ranging from 2.75 to 6.5%.	7.25%, net of pension plan investment expense, including inflation.	Active: Pub-2010, General Employees table, headcount weighted, projected generationally with scale MP-2019. Retired: Healthy males – 100% of Pub-2010 General Retiree Male table, headcount weighted, projected generationally with scale MP-2019; Retired healthy females – 112% of Pub-2010 General Retiree Female table, headcount weighted, projected generationally with scale MP-2019; Disabled males – 107% of Pub-2010 General/Teacher Disabled Male table, headcount weighted, projected generationally with scale MP-2019; Disabled females – 113% of Pub-2010 General/Teacher Disabled Female table, headcount weighted, projected generationally with scale MP-2019.	7.25%
For members, salary increases are based on member experience, projected on age and gender, ranging from 3.00 to 6.16%. For teacher members, salary increases are based on member experience, dependent on age and gender, ranging from 3.00 to 6.75%.	7.5%, net of pension plan investment expense, including inflation.	Active: Pub-2010, General Employees table, headcount weighted, projected generationally with scale MP-2019. Retired: Healthy males – 108% of Pub-2010 General Retiree Male table, headcount weighted, projected generationally with scale MP-2019; Retired healthy females – 112% of Pub-2010 General Retiree Female table, headcount weighted, projected generationally with scale MP-2019; Disabled males – 107% of Pub-2010 General/Teacher Disabled Male table, headcount weighted, projected generationally with scale MP-2019; Disabled females – 113% of Pub-2010 General/Teacher Disabled Female table, headcount weighted, projected generationally with scale MP-2019.	7.5%



**SOUTHERN WEST VIRGINIA COMMUNITY TECHNICAL COLLEGE**  
**NOTE TO REQUIRED SUPPLEMENTARY INFORMATION - PENSION**  
**YEARS ENDED JUNE 30, 2023 AND 2022**

<b>Salary Increases</b>	<b>Investment Rate of Return</b>	<b>Mortality</b>	<b>Discount Rate</b>
For members, salary increases are based on member experience, dependent on age and gender, ranging from 3.00% to 6.00%. For 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%
For members, salary increases are based on member experience, dependent on age and gender, ranging from 3.00% to 6.00%. For 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%
For members, salary increases are based on member experience, dependent on age and gender, ranging from 3.00% to 6.00%. For 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%
For members, salary increases are based on member experience, dependent on age and gender, ranging from 3.00% to 6.00%. For 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 TECHNICAL COLLEGE**  
**NOTE TO REQUIRED SUPPLEMENTARY INFORMATION - PENSION**  
**YEARS ENDED JUNE 30, 2023 AND 2022**

<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality</u>	<u>Discount Rate</u>
For members, salary increases are based on member experience, 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%
For members, salary increases are based on member experience, 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%

These assumptions 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 or the corresponding year.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION - OPEB**  
**YEARS ENDED JUNE 30, 2023 AND 2022**

ulation can change from year to year. Please see table below which summarizes the actuarial assumptions used for the respective measurement dates.

estment Rate of n & Discount Rate	Mortality	Retirement Age	Aging Factors	Expenses	Healthcare Cost Trend Rates
, net of OPEB plan ment expense, ing inflation	Post-Retirement: Pub-2010 General Healthy Retiree Mortality Tables projected with MP- 2021 and scaling factors of 100% for males and 108% for females; Pre-Retirement: Pub-2010 General Employee Mortality Tables projected with MP-2021	Experience-based table of rates that are specific to the type of eligibility condition	2013 SOA study "Health Care Costs - From Birth to Death"	Health administrative expenses are included in the development of the per capita claims cost. Operating expenses are included as a component of annual expense.	Trend rate for pre-Medicare per capita costs of 7.0% for plan year end 2023, decreasing by 0.50% for two years then by 0.25% each year thereafter, until ultimate trend rate of 4.25% is reached in plan year 2032. Trend rate for Medicare per capita costs of 8.83% for plan year end 2023, decreasing ratably each year thereafter, until ultimate trend rate of 4.25% is reached in plan year end 2032.
, net of OPEB plan ment expense, ing inflation	Post-Retirement: Pub-2010 General Below- Median Healthy Retiree Mortality Tables projected with MP-2019 and scaling factors of 100% for males and 108% for females; Pre-Retirement: Pub-2010 Pub-2010 General Employee Mortality Tables projected with Scale MP-2019	Experience-based table of rates that are specific to the type of eligibility condition	2013 SOA study "Health Care Costs - From Birth to Death"	Health administrative expenses are included in the development of the per capita claims cost. Operating expenses are included as a component of annual expense.	Trend rate for pre-Medicare per capita costs of 7.0% for plan year end 2020, decreasing by 0.50% for one year then by 0.25% each year thereafter, until ultimate trend rate of 4.25% is reached in plan year 2032. Trend rate for Medicare per capita costs of 31.11% for plan year end 2022, 9.15% for plan year end 2023, decreasing ratably each year thereafter, until ultimate trend rate of 4.25% is reached in plan year end 2036.
, net of OPEB plan ment expense, ing inflation	Post-Retirement: Pub-2010 General Below- Median Healthy Retiree Mortality Tables projected with MP-2019 and scaling factors of 100% for males and 108% for females; Pre-Retirement: Pub-2010 General Employee Mortality Tables projected with MP-2019	Experience-based table of rates that are specific to the type of eligibility condition	2013 SOA study "Health Care Costs - From Birth to Death"	Health administrative expenses are included in the development of the per capita claims cost. Operating expenses are included as a component of annual expense.	Trend rate for pre-Medicare per capita costs of 7.0% for plan year end 2022, 6.5% for plan year end 2023, decreasing by 0.25% each year thereafter, until ultimate trend rate of 4.25% is reached in plan year 2032. Trend rate for Medicare per capita costs of 31.11% for plan year end 2022, 9.15% for plan year end 2023, 8.40% for plan year end 2024, decreasing gradually each year thereafter, until ultimate trend rate of 4.25% is reached in plan year end 2036.
, net of OPEB plan ment expense, ing inflation	Post-Retirement: RP-2000 Healthy Annuitant Mortality Table projected with Scale AA on a fully generational basis; Pre-Retirement: RP-2000 Non-Annuitant Mortality Table projected with Scale AA on a fully generational basis	Experience-based table of rates that are specific to the type of eligibility condition	2013 SOA study "Health Care Costs - From Birth to Death"	Health administrative expenses are included in the development of the per capita claims cost. Operating expenses are included as a component of annual expense.	Trend rate for pre-Medicare per capita costs of 8.5% for plan year end 2020, decreasing by 0.5% each year thereafter, until ultimate trend rate of 4.5% is reached in plan year 2028. Trend rate for Medicare per capita costs of 3.1% for plan year end 2020, 9.5% for plan year end 2021, decreasing by 0.5% each year thereafter, until ultimate trend rate of 4.5% is reached in plan year end 2031.
, net of OPEB plan ment expense, ing inflation	Post-Retirement: RP-2000 Healthy Annuitant Mortality Table projected with Scale AA on a fully generational basis; Pre-Retirement: RP-2000 Non-Annuitant Mortality Table projected with Scale AA on a fully generational basis	Experience-based table of rates that are specific to the type of eligibility condition.	2013 SOA study "Health Care Costs - From Birth to Death"	Health administrative expenses are included in the development of the per capita claims cost. Operating expenses are included as a component of annual expense.	Actual trend used for fiscal year 2018. For fiscal years on and after 2019, trend starts at 8.0% and 10.0% for pre and post-Medicare, respectively, and gradually decreases to an ultimate trend rate of 4.50%. Excess trend rate of 0.13% and 0.00% 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.
, net of OPEB plan ment expense, ing inflation	Post-Retirement: RP-2000 Healthy Annuitant Mortality Table projected with Scale AA on a fully generational basis; Pre-Retirement: RP-2000 Non-Annuitant Mortality Table projected with Scale AA on a fully generational basis	Experience-based table of rates that are specific to the type of eligibility condition.	2013 SOA study "Health Care Costs - From Birth to Death"	Health administrative expenses are included in the development of the per capita claims cost. Operating expenses are included as a component of annual expense.	Actual trend used for fiscal year 2017. For fiscal years on and after 2018, trend starts at 8.5% and 9.75% for pre and post-Medicare, respectively, and gradually decreases to an ultimate trend rate of 4.50%. Excess trend rate of 0.14% and 0.29% for pre and post-Medicare, respectively, is added to healthcare trend rates pertaining to per capita claims costs beginning in 2020 to account for the Excise Tax.



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and discretely presented component unit of Southern West Virginia Community and Technical College (the College), as of and for the year ended June 30, 2023, 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 4, 2023, which states reliance on another auditor for the discretely presented component unit. Our report includes a reference to another auditor who audited the financial statements of The Southern West Virginia Community College Foundation, Inc. (the Foundation), as described in our report on the College's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by that auditor. The financial statements of the Foundation were not audited in accordance with *Government Auditing Standards*.

#### Report on Internal Control Over Financial Reporting

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

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

The Virginia Center  
1411 Virginia Street, East  
Suite 100  
Charleston, WV 25301

MAIN (304) 343-4126  
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The Rivers Office Park  
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MAIN (304) 485-6584  
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The Somerville Building  
501 5th Avenue  
Suite 1  
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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as item 2023-001 that we consider to be a material weakness.

#### **Report on Compliance and Other Matters**

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

#### **The College's Response to Findings**

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

#### **Purpose of this Report**

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



Charleston, West Virginia

October 4, 2023

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED JUNE 30, 2023**

**2023-001 FINANCIAL REPORTING**

<b>Criteria:</b>	Management of the College is responsible for establishing an internal control structure that reduces to an acceptable level the risk of errors and fraud occurring and not being detected. The College is also responsible for having a financial management system in place to account for the receipt and expenditure of grant and other funds, prepare accurate financial reports and be able to trace funds to a level of expenditures adequate to establish that such funds have not been used in violation of applicable laws and regulations, in a timely manner.
<b>Condition:</b>	Several accounts in the general ledger required material adjustments to reconcile to supporting documentation. Additionally, the trial balance initially provided did not balance and beginning net position did not progress from prior year audited net position.
<b>Context:</b>	Total assets, deferred outflows, liabilities, deferred inflows, net position, revenues, and expenses of the College are \$40.4 million, \$443 thousand, \$3.7 million, \$859 thousand, \$36.2 million, \$20.2 million, and \$20.4 million, respectively. The impact of adjustments to assets, deferred outflows, liabilities, deferred inflows, net position, revenues, and expenses was \$450 thousand, \$0, \$2.9 million, \$0, \$192 thousand, \$7.9 million, and \$5.2 million, respectively.
<b>Cause:</b>	Inaccuracies in posting prior year audit adjustments, recording yearend accruals, and reconciling supporting schedules to the fiscal year 2023 trial balance resulted in material adjustments to the financial statements.
<b>Effect:</b>	The financial statements required material audit adjustments in order to be presented in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). Additionally, the discrepancies between accounting records and the trial balance resulted in delays in issuing the audited financial statements.
<b>Recommendation:</b>	We recommend that management review the daily accounting functions, staffing, and financial reporting processes to ensure adequate policies and procedures are in place to ensure accurate and timely financial reporting. Management should ensure that account reconciliations are prepared and reviewed in a timely manner and ensure supporting schedules agree to the College's financial records for all account balances.

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



October 4, 2023

West Virginia Council for Community and Technical College Education

Southern West Virginia Community and Technical College respectfully submits the following corrective action plan for the year ended June 30, 2023.

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

Audit Period: Year ended June 30, 2023

The finding from the October 4, 2023 schedule of findings and responses is discussed below. The finding is numbered consistently with the number assigned in the schedule.

#### FINDING-FINANCIAL STATEMENT AUDIT

#### 2023-001 – FINANCIAL REPORTING

Recommendation:

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

Planned Corrective Action:

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

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

Sincerely,



Velva Pennington, CFO



**Southern West Virginia Community and Technical College**

**Focused Visit Report**

**Prepared for:**

**The Higher Learning Commission and Visiting Committee**

**for Visit:**

**March 11-12, 2024**

**Area of Focus:**

**Faculty Credentialing, Assessment of Student Learning: Process Developed**



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### Historical Context

**3.C.1-7 Summary.** The institution has the faculty and staff needed for effective, high-quality programs and student services.

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**3.C.2 Number of Faculty:** The institution has sufficient numbers and continuity of faculty members to carry out both the classroom and the non-classroom roles of faculty, including oversight of the curriculum and expectations for student performance, assessment of student learning, and establishment of academic credentials for instructional staff.

- Oversight of the Curriculum
- Expectations for Student Performance
- Assessment of Student Learning
- 
- Establishment of Academic Credentials

**3.C.3 Qualifications of All Faculty:** All instructors are appropriately qualified, including those in dual credit, contractual, and consortial offerings.

**3.C.4 Evaluation of Faculty:** Instructors are evaluated regularly by established institutional policies and procedures.

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**3.C.6 Accessibility of Instructors:** Instructors are accessible for student inquiry.

**3.C.7 Student Services:** Staff members providing student support services, such as tutoring, financial aid, advising, academic advising, and cocurricular activities are appropriately qualified, trained, and supported in their professional development.

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- Staffing of Student Services
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**4.B.1-3 Summary:** The institution engages in ongoing assessment of student learning as part of its commitment to the educational outcomes of its students.

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- General Education Outcomes
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**4.B.3 Process and Methodology:** The institutions processes and methodologies to assess student learning reflect good practice, including the substantial participation of faculty, instructional, and other relevant staff members.

## **Historical Context**

Southern West Virginia Community and Technical College ("Southern") serves six counties in its region as a wide-ranging community college that strives to fulfill its mission by providing education and leadership to its students. Southern West Virginia Community and Technical College's updated mission statement is to improve lives through education, services, and training. Employees, staff, faculty, and administrators believe in his mission and collaborated in writing this statement, which describes the community college.

Southern fulfills this mission by providing transfer, career, dual credit, co-curricular activities, workforce development, and community offerings in various delivery modalities. Southern serves approximately 1,400 students on its three campuses. In 2018, the College was on the Higher Learning Commission's (HLC) Open Pathway with an onsite visit, which resulted in four components being "Met with Concern." This caused a modification to the Standard Pathway and a Focus Visit in 2020. During the next visit, two more components were added, resulting in six areas that were "Met with Concern." Even though the Accreditation Liaison Officer (ALO) and new President, Dr. Pamela Alderman, were able to defend some areas, the Institutional Actions Council's (IAC) review supported the Committee's findings. It determined that an embedded report was needed for their upcoming Assurance Argument in November 2022. With clarification of the Argument by the visit and the submission of multiple documents to the Evidence File, the Visiting Committee determined that Southern is moving in a positive direction due in part to the new leadership and the work completed in the past two years. The College received a 10-year accreditation with a Focus Visit scheduled for March 2024 on the two areas that were "Met with Concern," specifically Faculty Credentialing and Assessment of Student Learning.

Since the 2022 visit, Southern has filled many critical administrative roles, which the Visiting Committee recommended. In January 2023, a Director of Accreditation and Assessment was hired, as well as a Dean of Allied Health and Nursing; furthermore, after a careful nationwide search, Southern filled the significant position of Chief Academic Officer (CAO). The experienced CAO has 22 years of faculty experience, is our current ALO, wrote the 2019 and 2022 reports, was instrumental in initiating the Assessment Academy application, and was the initial Committee leader in the initiation of the Assessment Academy. The three people hired into these positions have an average of 20 years of experience at Southern and were eager to fill these roles. With these roles filled, the President could spend more time in her Presidential role, thereby increasing her efficacy. During the Fall semester of 2023, the Director of Institutional Research was hired by the Higher Education Learning Commission (HEPC), which was closer to his home. Southern began posting the job in late fall, and found three qualified candidates for the position. Interviews were completed and a new person started December 11, 2023. The person selected had an array of experience and excellent experience collecting and analyzing data. For a complete review of the job structures and chain of command, see [Organizational Chart](#).

### **Opening Message**

Southern West Virginia Community and Technical College deployed and implemented numerous new policies and processes during the restructuring phase that took place upon the arrival of their most current President, Dr. Pamela L. Alderman, on May 4, 2020. Since that time, the College has overcome many concerns cited by previous visiting teams. During its Comprehensive Visit on November 14, 2022, the visiting team noted efforts in conducting assessment models broadly while using its data to provide information for planning and budgeting successfully. The Team also commended the College on the stability of its financial and physical resources, leadership plans, and campus climate improvements.

### **Institutional Leadership Team**

Dr. Pamela L. Alderman serves as the President, a role she has served since May 4, 2020. President Alderman is a 32-year employee of the College and a 37-year veteran of Higher Education. Other members of the President's Leadership Team are Mr. William H. Alderman, Chief Academic Officer/Accreditation Liaison Officer, Mr. Darrell Taylor, Chief Student Services Officer, Mr. Stacy Dingess, Chief External Affairs Officer, Mr. Tom Cook, Chief Information Office, Ms. Velva Pennington, Chief Finance Officer, Ms. Debbie Dingess, Chief Human Resources Officer, and Mr. Joe Linville, Chief Facilities Management Officer. Under the direction of the Chief Academic Officer, Academic Leadership is provided by Dr. Lisa Haddox-Heston and Dr. Michael Jiles.

The College has secured key leadership positions over the past year with long-term employees who have served in several roles from long-term faculty to various levels of administrative roles. Additionally, these leaders have served the College through various committees, spanning over 25 years each with strong ties to the communities and service areas. Both of these leaders collaborated with the Team Chair, absorbed all the knowledge and advice offered, and worked tirelessly over the past year to not only develop plans to implement but to expedite and provide evidence ahead of schedule. As identified in the Reaffirmation Review, several practices were underway but lacked clarity, and simplicity, and were too complex for faculty buy-in. One of the College's newest leaders has been in her role since January 2023 after a strong presence identifying assessment models used throughout her Nursing career. The second leader is a 24-year employee in his second career, serving in Workforce Development, Faculty, Division Chair, and Accreditation Liaison Officer, and was chosen by a committee for Chief Academic Officer in January 2023. He previously held upper-management roles for 22 years in an energy corporation most applicable to the College's culture.

## **Assessment Academy Team**

In addition to the Leadership Team, a seasoned Assessment Academy Team leads the College in assessment models either streamlined, added, or significantly improved over the past year, up to and including, closing the loops. The College has been a member of the Higher Learning Commission's Assessment Academy since its approval in July 2020. Since that time, substantial growth has occurred within the team, as well as the College. The team meets monthly while also managing their Academy Projects which now consists of the following members:

Regina Bias, Chair of Assessment Academy and Director of Accreditation and Assessment, Larry D'Angelo, Co-Chair and Assistant Professor of English, Sheliah Elkins, Professor/Director of Nursing, Nathan Freeman, Assistant Professor of English, Hattie Newsome, Student Success Career Coordinator, Vincent George, Assistant Professor of Physical Science, Gordon Hensley II, Assistant Professor of Business, Meloney McRoberts, Associate Professor of Surgical Technology, Chris Ward, Associate Professor of Mathematics and Director of Math and Sciences for Professional and Transfer Programs, Pamela L. Alderman, Ex-Officio, President, William H. Alderman, Ex-Officio, Chief Academic Officer/Accreditation Liaison Officer, and Darrell Taylor, Ex-Officio, Chief Student Services Officer.

The Team has replaced members through a rotation method only, attempting to maintain balance in all areas of discipline and adding co-curricular. The Team is currently progressing in student learning outcomes and program outcomes, with Project 7 scheduled for February 24, 2024. The next step for the Team is progressing to curriculum mapping and further data analysis which will transition the Team on the post board from the Mid-Point Roundtable this past October. The Team will present the entire 2-year progress at their Academy Graduation in fall of 2024.

The Assessment Academy's Mentor and Scholar duly noted a great deal of accomplishments in their SPARQ report dated October 1, 2023, since the Mid-Point Roundtable. Faculty Convocation Week this past fall represented a significant investment in faculty professional development, was well-described, and represented a diversity of topics showing expertise levels among their audience.

The 'Faculty Guide to Assessment' and the addition of the assessment expectations component of faculty contracts contribute to the narrative of promoting a robust culture of assessment. A glossary of terminology has also been developed and implemented for common terms, which proactively places assessment expectations and justifications in a clear context for all faculty stakeholders.

Syllabi format improvements and simplicity strengthen the narrative that learning outcomes are clearly and definitively communicated without the complexity that existed during the Comprehensive Visit. Learning outcomes are communicated to students early and often as the courses progress.



The 5 newly revised General Education Outcomes are presented will and clarified through performance indicators. These are easy to find on the College's website ([Insert Link Here](#)). The College has explicitly addressed the faculty adoption component of these changes, further reinforcing the narrative that faculty own the curriculum, material expertise, and assessment of curriculum and learning. The team and college were commended for their commitment to transparency through the development and implementation of the assessment website. Dedicated information is provided with resources on topics including the following: Program and Course level assessments, co-curricular assessment, faculty assessment guide, syllabi (and assessment), advisory (and assessment), as well as the General Education Outcome work described above and evidenced in this report. The progress described here will be referenced and displayed throughout this written report, as well as being physically available during the visit. The College will provide electronic and hard copy files that may be reviewed, and the leadership teams, administration, faculty, and staff to support their work.

**Criterion 3.C.1-7 Summary. The institution has the faculty and staff needed for effective, high-quality programs and student services.**

Southern serves its students on an undergraduate level. To maintain enough full-time and adjunct faculty, the two divisions across the campuses seek qualified candidates for open faculty positions who are credentialed, reflect the beliefs of the College, and support the College's mission. Southern's service area is not diverse, and this reflects the overall composition of the student population. The hiring process is based on Equal Employment Opportunity and is free of any biases. Full-time faculty serve on **Governance Committees** and work within various departments to assess student performance. The **faculty's academic credentialing procedure (SIP 2171)** has been updated to reflect equivalent experiences, such as work experience, teaching experience, speaking engagements, and certifications. Credentials are reviewed yearly when contracts are renewed.

**3.C.1 Diversity, Equality, and Inclusion of Faculty: The institution strives to ensure that the overall composition of its faculty and staff reflects human diversity as appropriate within its mission and for the constituencies it serves.**

The overall make-up of faculty and staff reflects the human diversity of the student population. The state of West Virginia and Southern's service area has a very homogenous population regarding race compared to the nation, and these numbers are consistent among the service area, the student population, and faculty and staff. To summarize, the make-up of Southern's faculty and staff mirrors its service area; however, diversity is noted beyond race and can be reflected by persons with disabilities, different religious backgrounds, and various sexual orientations. Southern confirms that recruiting and hiring procedures are free from all biases. Through the [Affirmative Action Plan](#), Southern affirms its belief in Equal Employment Opportunity for all employees and applications. Southern has established a hiring process aligned with Equal Employment Opportunity. Southern recruits, hires, trains, and promotes in all job



titles and ensures that all personnel actions are administered without regard to veteran status, disability status, age, ethnicity, race, color, religion, sexual or gender orientation, marital status, sex, or national origin. Southern West Virginia Community and Technical College participated in a Civil Rights monitoring event for the Higher Education Policy Commission. This audit began on September 25, 2023, and closed on October 25, 2023, with an extension to November 21<sup>st</sup>, 2023. Some of the items for review included hiring practices, ADA compliance, employment, counseling, recruitment, access, admission, financial aid, facilities, job placement, work studies, and accessibility to our facilities. On November 27, 2023, the monitor found Southern to be in compliance in all areas with minimal questions.

Southern recently participated in the Modern Think Great College to work for the 2023 Survey. The College has participated in this survey since 2020 and has received accolades for the results. This survey is designed to recognize college that have been successful in creating excellent workplaces and to further research and understanding of the factors, dynamics and influences that have the most impact on higher education institutions. The college scored the highest on faculty and staff well-being (91%), diversity, inclusion, and belonging (91%), and mission and pride (94%). The survey was sent to 188 employees, 126 completed the questionnaire, resulting in a 67% response rate. While the answers were in the category of "very good to excellent," except for one that was in the "good" category, the response rate was not high enough to receive special recognition of Honor Roll as Southern did in 2022.

**3.C.2 Number of Faculty: The institution has sufficient numbers and continuity of faculty members to carry out both the classroom and the non-classroom roles of faculty, including oversight of the curriculum and expectations for student performance, assessment of student learning, and establishment of academic credentials for instructional staff.**

Southern has adequate full-time and adjunct faculty to carry out its General Education Outcomes, Program Outcomes, and Course Student Learning Outcomes. During a reorganization ([Organizational Chart](#)), faculty are divided into two divisions: Professional and Transfer Programs and Allied Health and Nursing Programs. The College has a strong group of about 60 faculty members to carry out classroom and non-classroom roles. For the academic year 2023, Southern's student-to-faculty ratio remained consistent at 17:1. Southern's faculty employee roster confirms that Southern has employed 40% of its full-time faculty for 10 years or more. The number can be found in Human Resources and on the [West Virginia Higher Education Policy Commission \(HEPC\) Human Resources Data](#).

Besides fulfilling the classroom role, faculty also have non-classroom duties, such as college-wide **Governance Committees**, e.g., Curriculum and Instruction, Faculty Senate, Assessment, and Strategic Planning; furthermore, faculty are responsible for co-curricular activities, such as sponsoring organizations and clubs, attending commencement, participating in policy and procedure, and performing Assessment activities; governance committee participation is also part of the full-time



faculty workload, as well as being on various ad-hoc and screening committees as needed. The wide variety of committees and subcommittees provides faculty opportunities for service to the College and a voice in the shared governance structure. As per [SCP-2875, Workload Requirements for Full-time Faculty and Instructional Specialists](#), faculty engage in professional development while maintaining their 7.5 hours of office and 30 credit hours a year.

### **Oversight of the Curriculum**

The faculty at Southern monitor the curriculum through a Governance Committee **Curriculum Subcommittee**, which meets regularly and as needed. This subcommittee focuses on curricular issues at Southern and is responsible for submitting recommendations to the Academic Student Affairs Committee (ASAC) regarding curriculum, instruction, and student learning. The faculty members of the Curriculum Subcommittee ensure that all new and existing academic programs and courses coherently provide quality learning experiences by utilizing the syllabi template and reviewing the proposed Bloom's Taxonomy Levels for accuracy.

The external stakeholders also review the curriculum: the program advisory members who meet annually. Program Outcomes, job placement, program completion, and certification passage rates are also discussed ([Advisory Handbook](#)). During the 2023 Advisory meetings of various programs, a Strength-Weakness-Opportunities-Threat Analysis was created and will be assessed every three years. Many program advisory members felt that the program's curriculum was one of its strengths. Ninety percent of the program advisories (N=15), as well as the faculty overseeing and implementing the curriculum, listed the components of the curriculum as one of its strengths.

### **Expectations for Student Performance**

Faculty explain student performance expectations in the current, up-to-date course syllabi through the Course Student Learning Outcomes. Syllabi identifies what the faculty member requires and expects from the student during the course and what the student should expect from the faculty member teaching the class. Faculty possess ownership of their systems and want students to succeed. Clearly defined outcomes are Southern's contract with all students and stakeholders and reflect those learning outcomes that students will have with the course's completion. The Course Student Learning Outcomes are measurable, realistic, observable, and reflective of the knowledge and skills valued by the faculty and the College. These outcomes drive the teaching-learning relationships inherent to success at Southern.

The 2022 HLC Visiting Committee indicated that Southern's current three-part syllabus was confusing and may not be working. They suggested that Southern develop a different format/template as a college-wide system. The College updated [SIP-3160, Course Syllabus](#), and [SIP-3160.A, Course Syllabus, the](#) Course Syllabus Format, SIP-3160.A, was sent out by the Faculty Senate Chair, who encouraged faculty to respond. Also, this syllabi procedure and format were created collaboratively by the **Academic**



**Assessment Subcommittee (AAS) ("Assessment Academy")** and the Faculty Senate before its introduction to faculty-at-large.

As a pilot for the new syllabi format, the administration worked collaboratively, and faculty were provided with pre-filled syllabi in the Summer 2023 term. These syllabi were developed using information in Banner and merged into the new syllabi template. This helped ensure that course descriptions and syllabi format were congruent. Some problems encountered were spacing issues, courses added after the merger, and prerequisites. During Faculty Convocation 2023, all faculty received training regarding completing and submitting the new syllabi format. On August 14, 2023, the faculty approved the new syllabi format and its implementation for the Fall 2023 semester.

Another item the previous HLC Visiting Committee mentioned was that the Course Student Learning Outcomes were not measurable and would frustrate students and faculty trying to understand student performance. The faculty expressed confusion regarding the difference between Program and Course Outcomes. As part of the Assessment Academy's project, and through recommendations by the Academy's mentor and site visitors, faculty along with the Assessment Academy members are reviewing Course Student Learning Outcomes and Project Outcomes for all courses offered at Southern to ensure they are measurable, realistic, and observable; furthermore, the Academy is planning professional development regarding writing Course Student Learning Outcomes.

### **Assessment of Student Learning**

Assessment is faculty-driven, as demonstrated by the membership of the **Academic Assessment Subcommittee (AAS) ("Assessment Academy")** and the processes introduced in the past year. When the Academy began, the membership included various people across the college. Southern faculty used to perceive that Assessment was like "taxes", meaning that it was a report that took a lot of time and had no benefit. However, this atmosphere has changed because faculty has claimed responsibility, realizing that assessment can bring change and that administration is working to make it easier. Based on the mentor's recommendation in the third-year consultation, Southern restructured the committee to all faculty, except for one student services representative, with staff as ex-officio. The mentor stated,

"Given concerns that faculty members may not have been completely on board with mandates related to assessment, Southern might reconsider its voting membership on the Assessment Committee in order to foster a perception that those that make Assessment decisions that faculty will need to implement and be responsible for its data collection are themselves all faculty members. Some field proponents consider this an important driver regarding faculty ownership of curriculum (and its assessment). Staff can still have ex-officio membership which allows them to participate in all the work of the committee."

The Academic Assessment Subcommittee aims to provide assessments regarding the assurance of quality and consistent teaching and learning through evaluation, review of programs, provide vigorous evaluations of individual courses and programs within the Academic Affairs division, and to promote assessment by being "Assessment Academy Ambassadors." This faculty committee is responsible for developing, maintaining, and evaluating, through [rubrics](#), the [General Education Outcomes](#). The Academy is also responsible for working with the Academic Deans and Program Directors to ensure that state, federal, and college Assessment standards are reviewed, evaluated, and reported to all parties concerned and for updating accreditation and compliance regulations.

Southern has established a process for assessing student learning through General Education, Program, and Course Student Learning Outcomes. These processes can be found in the [Faculty Assessment Guide](#). In fact, Veronica McGowan, Assessment Academy Mentor, stated, "The 'Faculty Guide to Assessment' and assessment component of faculty contracts also contribute to the narrative of promoting a culture of assessment by providing a glossary of common terms and proactively putting assessment expectations and justification in context for faculty stakeholders." General Education Assessment is the ultimate responsibility of faculty, and the report outlines these results. Because the General Education Outcomes had to be rewritten before Southern could begin collecting data, the College began collecting data in the 2023 summer term instead of the 2023 spring term. The Course-Level Assessment Reporting was continued, and Program-Level Assessment was initiated by updating Program Outcomes, curricula mapping, and completing an annual survey. The Five-Year Program Reviews were kept on [schedule](#). Section 4. B details the Academic Assessment Subcommittee's work; we are involved in mapping General Education, Program, and Course Student Learning Outcomes.

### **Establishment of Academic Credentials**

Southern employs qualified faculty members by using the Higher Learning Commission Guidelines, "[Determining Qualified Faculty through HLC's Criteria for Accreditation and Assumed Practices](#)," and [Faculty Qualifications Proposed Policy Change](#), on June 22, 2023; Southern previously did not use equivalent experience in determining minimal qualifications, as stated in the final report from the 2022 Visiting Committee. Since the visit, the Higher Learning Commission on November 15, 2023, released a new policy, "[Faculty Qualification](#), new guidelines, "[Institutional Policies and Procedures for Determining Faculty Qualifications: HLC's Criteria for Accreditation and Assumed Practices](#)," and guidelines for "[Dual Credit](#)." This policy and the guidelines were used as a basis for the newly updated procedure, SIP-2171, "Faculty Credentialing," which includes equivalent experience and progression. When the faculty cannot be fully credentialed through academics or equivalent experience, a Professional Development Plan is developed between the College and the applicant. This plan will specify what needs to be completed, the faculty member's responsibilities, the college's responsibilities, and a designated time frame for completion. Southern considers the highest degree held as the starting point in the hiring process. Suppose an applicant does not have a master's degree in a related field or 18 graduate credit hours in the



discipline or subfield applied for (or a bachelor's degree in the career or technology field). In that case, the Dean must review the procedure to determine a justification to hire the individual. The policy states that Southern can use equivalent experiences, such as current certifications, five years of full-time work experience, five years of full-time teaching experience, publications, and national speaking engagements, in determining qualifications. Potential candidates must show they have some of these qualifications to be hired. Using equivalent experience to determine minimal qualifications is especially important in considering what courses to be taught and the individual's relevant work history. With this new procedure and the completion of [SCP-2171.A, Determine Minimal Qualification for Instructional Faculty Form](#), the Academic Deans, responsible for ensuring qualifications, can review competence, effectiveness, knowledge, and skills appropriate to the course, program, and institution. Full-time, adjunct, and dual-credit faculty must be credentialed and have all official transcripts before hiring. A Professional Development Plan will be developed with a timeline if additional professional development is required. The Office of Human Resources maintains records of all job postings, job applications, copies of official transcripts submitted, professional development plans, and other credential documents.

Another avenue Southern has added to their credentialing procedure is progression, where a progression plan, or "Professional Development Plan," is established for faculty who do not meet the minimum highest degree qualification. This procedure is reviewed with the faculty member and is included in the faculty member's contract.

Southern West Virginia Community and Technical College's Accreditation Liaison Officer met via Zoom with the Staff Liaison to discuss developing a new procedure regarding credentialing. The difficulty in obtaining qualified faculty based solely on the highest degree earned was acknowledged, and the Staff Liaison Officer stated that one way to meet the criteria for credentialing was to combine years of experience, classes, work experience, and student success data to ensure that each faculty member is qualified to teach classes at Southern. Based on the policy changes and the Staff Liaison's recommendations, Southern updated the credentialing procedure to lower previous requirements to hire at 12 graduate hours in the field to teach, to use progression to reach the 18 graduate hours, and to use equivalent experience. This procedure and form were then sent for faculty review and approved by the President's Cabinet.

### **3.C.3 Qualifications of All Faculty: All instructors are appropriately qualified, including those in dual credit, contractual, and consortial offerings.**

All faculty are appropriately qualified per the establishment of academic credentials and equivalent experience for instructional staff as stated in section 3.C.2. [The Faculty Credentialing Form, SCP-2171.A](#), must be presented to the Office of Human Resources by all Academic Deans to verify the qualifications of all faculty. The Deans list all courses each faculty member is qualified to teach and the degrees, special certifications, and experiences that meet the Higher Learning Commission's

guidelines. Faculty are responsible for updating their new credentials, such as certifications, licenses, and certificates, to their Dean and Human Resources.

During the recent 10-year comprehensive visit, some faculty files were missing transcripts; according to Southern's procedures, some faculty were not minimally qualified. To rectify this situation, Southern approached this problem utilizing a committee approach. As mentioned, the systems were updated to reflect equivalent experience and progression, and the credentialing form was updated to reflect the change of using equivalent experience. The Chief Academic Officer and Chief of Human Resources requested that all faculty review their employee files and update them as needed. As faculty checked their files, they were asked to sign a form indicating completion of the task. Southern faculty discovered they had two files: one for demographics and evaluations and the other a "transcript" file. When faculty reviewed their files, many found that transcripts were inadvertently missing, placed in the demographic files, or had fallen into the bottom of the drawer. During a meeting, the Chief of Human Resources and her employees closed the "transcript" file, thus ensuring the transcripts' security.

During the 2023 summer term, the administration conducted audits to ensure all files had their transcripts and an updated credentialing form. This included full-time faculty, adjunct faculty, and dual-credit faculty. The revised procedure and form were applied to determine if each faculty member was credentialed and if the system was viable. The administration discovered that minor modifications had to be made; however, Southern believes current faculty are credentialed and qualified to teach their assigned courses. Southern has been routinely reviewing files and updating forms as needed. The audits included ensuring the transcripts were in the file, the transcripts were official, and the faculty member was credentialed to teach what they were credentialed to teach. Furthermore, The Chief Technology Officer has made a dashboard to determine if the faculty is credentialed. Error reports are done daily to ensure no one is teaching something they are not supposed to. A copy of the audit forms will be available during the visit.

Name: \_\_\_\_\_

	Yes	No
2171 Signed		
Qualified to teach classes		
Classes		
Transcripts match 2171		
Transcripts Official		
Masters/18 hours preferred		
Bachelors/ equivalent experience		
If not qualified, progression development plan		



Other (Licenses, certifications)		
----------------------------------	--	--

Another issue that has been corrected was listing what course qualified faculty could teach. Previous Deans were writing "all" on the forms, which did not clearly define the courses the faculty could teach. Deans are responsible for determining which lessons faculty may teach and fill out [SCP 2171A. Form](#) and send it to their respective Administrative Associate, who submits the state to "Sign Now" so the faculty member, the Dean, and Chief Human Resource Officer, can review the form and initial it. Lastly, the record is updated in the system. This informal process ensures that faculty only teach courses for which they are qualified.

### **3.C.4 Evaluation of Faculty: Instructors are evaluated regularly in accordance with established institutional policies and procedures.**

All full-time, adjunct, and dual-credit faculty are evaluated by [SCP 2218, Evaluation of Full-time Faculty](#), which frames the guidelines for evaluating instructors. Full-time faculty are evaluated annually by their Academic Dean or Director based on their primary responsibilities in classroom teaching performance, advising, and student relations. Southern is updating this policy to include the evaluation of adjunct faculty. While visiting the classroom, the evaluator will utilize the specific criteria mentioned in the policy. This ensures that the mission of the academic departments, and the College is fulfilled by helping the faculty members have measurable ways to improve performance. Newly hired faculty receive a classroom visit at least once per semester for the first three years.

Besides classroom teaching performance, advising, and student relations, Southern administration reviews faculty's scholarship and service. Faculty are encouraged to seek further educational opportunities and to display professionalism to the College, the profession, and the community. Faculty serve on various committees, assist with college functions for the community, such as Trunk or Treat, and participate in activities that are part of their profession. Southern stresses the importance of maintaining current expertise, skills, and knowledge based on the job because it improves teaching performance in the classroom.

Faculty evaluations are completed using the [SCP-2218.A, Faculty Evaluation Forms](#). Using this form, faculty prepare an annual planning document, indicating their professional development activities and providing information concerning the service areas available for consideration and inclusion in promotion packets. Faculty are also required to prepare a self-evaluation of their performance. This overview becomes a part of the overall end-of-year evaluation report. A comprehensive evaluation is then submitted to the Office of Human Resources and is maintained as part of the individual employment demographic file. The Faculty Senate at Southern West Virginia Community and Technical College is reviewing these forms to make positive changes and further streamline the process.



The Senate Chair and Senate faculty have recently been updating the *Faculty Handbook* to reflect the new policies on faculty evaluation and syllabi. Faculty now teaching at Southern have a resource for precise and consistent expectations and processes. This Handbook will contain various policies and procedures, including credentialing and assessment. This source can be found on the College website.

Besides being evaluated by the Academic Dean or Director, faculty are also evaluated by students each semester. Following SIP-2220, Course Feedback, students can provide feedback to faculty by using SIP-2220.A, Course Feedback Survey. This survey is sent out electronically via the Information Technology Department, which maintains the data and keeps the answers confidential; results are not released if the survey has five or fewer responses. This survey provides an Assessment tool that provides information regarding the effectiveness of the course. Southern realizes that surveys are considered "weak data" but the Assessment Academy members feel that students should also have a voice in evaluating their educational experience. These student evaluations are part of the faculty's promotion packet and can be used to guide faculty in updating their courses. During the 2023-2024 term, the Faculty Senate has been asked to update the Course Feedback form collaboratively with the Academic Assessment Subcommittee ("Assessment Academy") to provide a form from which data can be collected for student success and a more in-depth analysis of courses.

### **Adjunct and Dual Credit Evaluations**

Adjunct and dual-credit faculty are evaluated with other measures, such as course evaluations via SIP-2220.A, a course-level assessment. Dual-credit faculty are further assessed using the student performance section on the college-administered common final. Southern's Faculty Senate is currently revising its policy to evaluate all faculty, not just full-time. These forms will be slightly different to reflect the role of adjunct faculty. The college will follow the new Higher Learning Commission Guidelines on [Dual Credit](#).

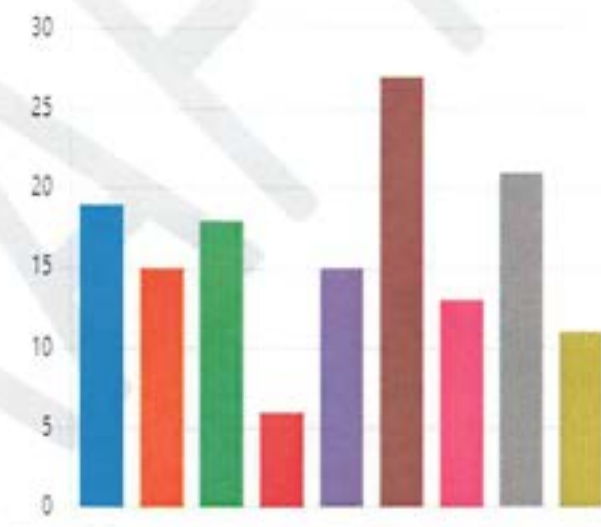
### **3.C.5 Faculty Professional Development: The institution has processes and resources for assuring that instructors are current in their disciplines and adept in their teaching roles: it supports their professional development.**

All faculty are encouraged to engage in scholarship and professional growth and participate in their discipline-related activities and organizations. Southern's purpose of employee professional development is to increase professionalism, productivity, and individual and organizational effectiveness; therefore, employees are encouraged to participate in professional development for their position or as requested/required by their supervisor or discipline-accrediting body. [SCP-2624, Employee Development](#), outlines the requirements and steps for professional development funding. Students rely on current, knowledgeable, and relevant instruction and benefit from an evidence-based practice that improves teaching skills and knowledge; furthermore, the College benefits from enhanced understanding of their faculty because students are more prepared to move from orientation to independence in their newly employed positions.

A survey (2023) was sent to faculty regarding professional development. A total of faculty (N=37) responded to the survey, with 95% stating they have had professional development to stay current in their respective fields. Southern spent \$12, 593.61 on professional development for faculty in 2023. Additionally, faculty identified updating and revising curriculum, networking, and attending webinars as the three most common activities to stay current in their respective field; furthermore, to stay current in their fields, faculty reported on a previous survey that they regularly read journal articles, attend conferences, and take additional courses. As of Fall 2023, the administration has requested that faculty send any certificates regarding professional development in their related field. Below is a bar graph representing what type of professional developments were completed by the faculty.

Which of the following activities did you use to stay current in your respective field?

Reading professional articles	19
Attending conferences	15
Attending webinars	18
Pursuing higher degrees	18
Taking additional courses	15
Updating curriculum	27
Reviewing desk copies	13
Networking	21
Member Professional Org.	11



### **3.C.6 Accessibility of Instructors: Instructors are accessible for student inquiry.**

SCP-2875, Workload Requirements for Full-time Faculty and Instructional Specialists, and SIP 3600, Office and Class Schedule, state that faculty teaching typical lecture classes shall schedule at least 7.5 office hours per week. Faculty that teaches online should be synchronous using Zoom or Microsoft Committees as a form of communication with students; faculty must maintain traditional office hours scheduled on campus, online hours in SSConnect available for access by all students, or an additional three-hour credit course not counted toward base course load. Faculty teaching a combination of in-class and online courses may post up to three hours of the 7.5 office hours in SSConnect. SSConnect is a platform utilizing Zoom rooms created by Southern during Covid so students would have an access to Student Services. It is



now also used by faculty to meet with students. The SSConnect will have an operator and will send the student to an assigned room to speak with the requested individual. Additionally, many faculty post their times of availability and contact information (phone number and office number) in their syllabi and Brightspace, Southern's Learning Management System. Faculty are also required to post their office schedules on their office doors and submit a copy of their office schedule to their respective Deans.

In 2018, with the creation of [SIP-7000.A, E-Mail Procedures and Guidelines Governing Distribution Lists](#), Southern e-mail became the primary method of communication between students and faculty. The College purchased licenses so that faculty, staff, and students would have access to the Microsoft 365 Suite. The various methods of communication processes are discussed with students during the first week of class; furthermore, during New Student Orientation, students are educated on e-mail communication at Southern and are given a login for e-mail and Brightspace. Under SCP 2875, faculty are given a 48-hour response time for e-mails but try to answer them even more quickly.

Besides being accessible to students via e-mail and office schedules, many faculty offer to meet with students beyond their scheduled office time and after class. Faculty stress to students the importance of reaching out for assistance and encourage them to ask for help. Students often express their gratitude to faculty via e-mail and on student course evaluations.

Another avenue that offers open communication between faculty and students is using Microsoft Committees, which was introduced on November 3<sup>rd</sup>, 2023, at an employee-at-large assembly for professional development. The Chief Academic Officer used a large screen to explain the composition of this electronic business communication platform. Committees, a communication platform, offers workspace chat and videoconferencing, file storage, and application integration. Faculty and staff were encouraged to use this modality as Zoom is being phased out.

**3.C.7 Student Services: Staff members providing student support services, such as tutoring, financial aid, advising, academic advising, and cocurricular activities are appropriately qualified, trained, and supported in their professional development.**

### **Overview**

Southern is committed to providing high-quality student support services that meet the needs of the students. The College recognizes the critical role this department plays in student success. The Administrative Unit of Student Services offers numerous ways to engage students and augment their learning at Southern through workshops, training, counseling, clubs, and other activities.

Southern subscribes to the Council for the Advancement of Standards in Higher Education (CAS) for programmatic and co-curricular assessment purposes. In 2022-



2023, Southern conducted its first [self-assessment](#) with various disciplines on the Academic Advising Criteria Committee. The Final Review Committee for Student Success was comprised of one faculty member, one staff member, and one academic advisor. The review of findings identified Good Practices, such as staff members who are highly qualified, effective, and provide professional leadership to accomplish student success; students can receive academic advising anywhere they can access the internet using their phone, computer, or other device. The Admission Committee found Good Practices also included a well-trained admission staff and the use of technology, such as SSConnect, which is a Zoom room designed to provide all students on-site or distant support services in financial aid, tutoring, advising, and information on co-curricular activities. The review of findings recognized some "Areas of Improvement," such as a need for a mission statement with goals and improved alignment with diversity, equity, and inclusion, as well as more co-curricular assessment. Since this meeting, Southern has developed a definition for co-curricular and an Assessment plan with co-curricular outcomes and program indicators. The "Areas of Improvement" are now corrected.

#### **Staffing of Student Services**

One of Southern's strong points is that Student Services staff members meet or exceed the qualifications of their job descriptions. Their supervisor evaluates them yearly using the appropriate Performance Appraisal Form, which assesses job knowledge, effective leadership, quality of work, interpersonal skills, customer service, collaborative effort, and punctuality. All Student Services staff serve at least state, regional, or national organizations.

#### **Southern West Virginia Community and Technical College Audit Sheet for Student Services**

Title	Education	Experience
Student Success Matters Only For Admissions and/or Student Records Matters Only	Master of Business Administration AA Business Administration- Health care Management	
Student Success Advisor	Bachelor of Science, Business, Finance	Hired 2002 as financial aid counselor until 2011, now in Disability Services. Savas Kostas Award, Presidents Future Leader Academy
Student Success Advisor	AA: General Studies: BA: Elementary Education	
Director of Financial Assistance	BA, Regents AAS, Accounting	
Student Success Advisor	Master of Education, Counseling and Human Development	
Financial Aid Counselor	AA, University Transfer, General Studies Certificate)	

	AAS: Business Accounting, Administration,	
Student Success Advisor (TANF)	Master of Education, Counseling and Human Development	
Student Success Center Coordinator	Master of Education, Counseling and Human Development	
Director of Admission	AAS-Governor Adult completion, Master of Education, Counseling and Human Development	
Chief Student Services Officer	Doctorate of Education, Education Leadership MA-Agency Counseling	
Director of Student Success Registrar	MA-Counseling	
	MS Adult and Technical Education Associate in Science-Business-Banking Associate in Science-General Studies	
Student Success Advisor	Bachelor Business Administration-Marketing Area	
Career Services Counselor	AAS: General Business, Bs-Business Management, MS-Management of Leadership	
Student Success Advisor	Regents Business Administration, AA-University Transfer, certificate General Studies	

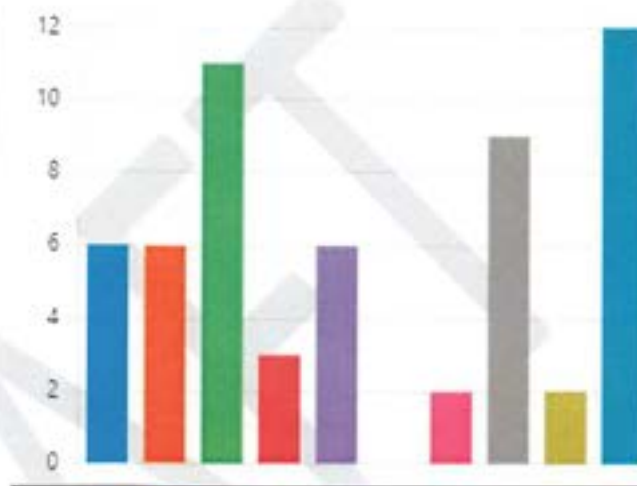
Southern encourages all staff to seek out opportunities for self-improvement by seeking professional development opportunities, classes, webinars, and training that can improve their knowledge and skills as part of SCP-2624. Many staff members apply for tuition waivers as part of [SCP-5065, Awarding of Undergraduate Tuition and Fee Waivers](#), and [SIP-2165, Educational Release Time for Classified Staff](#), which allows for educational release time for one class a semester during the year. Southern has always had an environment of encouraging staff to pursue professional development. Finance reports that many full-time staff received professional development funds. Southern spent \$13,917.05 for student services professional development and allocated 48,280.55 for staff's continuing education. Much of their professional development was paid for my grant funding, scholarships, and third-party employers. Also, many of the mandatory state and federal professional development is paid for by the sponsor. Student services employees (N=17) were surveyed regarding



professional development and 15/17 (88%) stated they had professional development and 13/17 (76.47%) stated that Southern had paid for professional development. Below is a bar graph representing what type of professional developments were completed by the student services employees.

**Which of the following activities did you use to stay current in your respective field?**

Reading professional articles	6
Attending conferences	6
Attending webinars	11
Pursuing higher degrees	3
Taking additional courses	6
Updating curriculum	0
Reviewing desk copies	2
Networking	9
Member Professional Org.	2
Attending inservices via Zoom	12



### **Tutoring**

The staff of the Student Success programs, such as disabilities accommodations, advising, and tutoring, are qualified to provide appropriate service, as evidenced by the credentials outlined in their résumés. Southern utilizes a variety of approaches to tutoring; one such program is Brainfuse, which provides online access to professional tutors on most subjects 24 hours a day, seven days a week. Students can access this program through their online Brightspace D2L account. This free program offers a comprehensive online writing lab, assignment help and skills building, and an advanced online learning platform. Many faculty members include Brainfuse as part of an assignment to encourage students to use the service.

The Tutoring Program also includes access to Math and English faculty in a face-to-face format that may be in-person in the Learning Studio or online using Zoom or Microsoft Committees. Students log in to access tutoring services so Student Services personnel can follow up on early alert referrals. Tutors are currently full-time credentialed faculty working in one-on-one and small-group settings. Tutors communicate and explain topics effectively and have knowledge of tutoring techniques, standards, and supplemental learning materials for individual and group tutoring. In the fall of 2022, 12 students received 28 tutoring sessions. In Spring 2023, five students received tutoring services 25 times during the semester. Overall, for the 2022-2023

terms, 17 students received tutoring with a total of 53 sessions; furthermore, 15/17 students (88.24%, N=24) had a passing rate and 2/17 (11.75%, N=17) had a failing rate for the academic year.

<b>Tutoring Services Summary</b>		
<b>Semester</b>	<b>Number of Students</b>	<b># of Tutoring Sessions</b>
Fall 2020	11	74
Spring 2021	10	76
Fall 2022	25	104
Spring 2022	19	99
<b>Total</b>	<b>65</b>	<b>358</b>

## Tutoring Services Summary

### Fall 2022/Spring 2023

In fall 2022, there were twenty-seven (27) students who received math tutoring sessions in different subjects. Two of their courses, leaving twenty-five (25) students counted in the data collection. In total, the students received a total of 22 tutoring sessions. **22/25 students (88%) passed their courses, and 3/25 students (12%) failed their courses.**

In spring 2023, there were twenty-three (23) students who received a total of 110 tutoring sessions. **16/23 students (69.57%) passed their courses, and 7/23 students (30.43%) failed their courses.**

Overall, there was a total of fifty (50) students who received tutoring services for both semesters (fall 2022, spring 2023). However, 2 students withdrew the math courses, leaving 48 (48) students counted in the data collection. **The forty-eight (48) students received a total of 132 tutoring sessions. 38/48 (79.17%) had a passing rate, and 10/48 (20.83%) had a failing rate for both semesters (fall 2022, spring 2023).**

Semester	Course ME 102	Course MT 105A	Course MT 124	Course MT 125	Course MT 121E	Course MT 121	Course MT 130	Course MT 130A	Course MT 123	Course BU 115	St
Fall 2022	0	0	1	0	23 (1 WC course) 22 total	1	1	1 (WC course) 0 total	0	0	
Spring 2023	1	3	0	3	8	0	1	4	2	1	

												30.43% (failed)	
<b>Total</b>											48 (total students for both semesters)	38/48 79.17% (passing rate)  10/48 20.83% (failing rate)	272 (total tutoring sessions for the two semesters)



## Tutoring Services Summary

### Fall 2022 / Spring 2023

In fall 2022, there were twelve (12) students who received twenty-eight (28) English and/or writing skills tutoring sessions for the fall semester. *10/12 students (83.33%) passed their courses. 2/12 (16.67%) failed their courses.*

There were fourteen (14) students attend the TEAS English / Reading Prep sessions that were not counted in total of tutoring sessions but recorded. There were thirteen (13) students attend the TEAS Math Prep that were not counted in total of tutoring sessions but recorded.

In spring 2023, there were five (5) students who received a total of twenty-five (25) English and/or writing skills tutoring sessions. *5/5 students 100% passed their courses.*

Overall, there was a total of seventeen (17) students who received a total of fifty-three (53) tutoring sessions for the two semesters (fall 2022, spring 2023). *15/17 students (88.24%) had a passing rate, and 2/17 students (11.76%) had a failing rate for the two semesters (fall 2022, spring 2023).*

Semester	EN 101	EN 101E	EN 115	SO 200	HS 120	ENGLISH/ READING PREP	MATH PREP	Total Students	Total Tutoring Sessions
Fall 2022	2	9	1	0	0	14	13	12 10/12 83.33% (passed)  2/12 16.67% (failed)	28 tutoring sessions total  27 students attended TEAS Prep sessions  (TEAS sessions not included in total of tutoring sessions)

Spring 2023	0	3	0	1	1	0	2	5 5/5 100% (passed)	25
<b>Total</b>								17 (total students for both semesters)  15/17 88.24% (passing rate)  2/17 11.76% (failing rate)	53 (total tutoring sessions for the two semesters)



## Financial Aid

Financial Aid is overseen by the Director of Student Financial Assistance, who has a degree in accounting. The department has ongoing professional development, which keeps them up to date on any updates regarding federal rules. The Committee "huddles" every Monday, receiving updates on new regulations. For the 2023 term, Southern's financial aid program awarded 3,680 students with federal, state, or institutional financial aid, with a total award of \$6,628,097.08. The counselors make every attempt to help students succeed in their endeavors.

	Fall 2022		Spring 2023		
	Students Awarded	Award Amount	Students Awarded	Award Amount	Yearly Award Amount
<b>Federal</b>					
Pell Grant	714	\$ 1,901,776.35	638	\$ 1,745,495.31	\$ 3,647,271.66
Direct Subsidized Loans	218	\$ 401,354.00	191	\$ 377,718.00	\$ 779,072.00
Direct Unsubsidized Loans	200	\$ 446,167.00	177	\$ 413,560.00	\$ 859,727.00
SEOG	53	\$ 21,200.00	151	\$ 60,000.00	\$ 81,200.00
Emergency SEOG	0	\$ -	0	\$ -	\$ -
Work-study	16	\$ 23,418.79	16	\$ 21,689.96	\$ 45,108.75
<b>Total</b>		\$ 2,793,916.14		\$ 2,618,463.27	\$ 5,412,379.41
<b>State</b>					
WV Higher Education Grant	444	\$ 678,128.00	373	\$ 578,683.00	\$ 1,256,811.00
WV Invest	122	\$ 207,639.00	96	\$ 181,402.00	\$ 389,041.00
Promise	44	\$ 85,007.00	44	\$ 81,458.00	\$ 166,465.00
HEAPS	46	\$ 62,469.00	37	\$ 52,208.00	\$ 114,677.00
WV Nursing	7	\$ 17,500.00	7	\$ 17,500.00	\$ 35,000.00
<b>Total</b>		\$ 1,050,743.00		\$ 911,251.00	\$ 1,961,994.00
<b>Institutional</b>					

Southern Scholarship	59	\$ 97,401.00	55	\$ 91,827.00	\$ 189,228.00
Foster Care Waiver	4	\$ 7,943.00	4	\$ 7,267.00	\$ 15,210.00
HSTA	7	\$ 12,883.00	6	\$ 10,721.00	\$ 23,604.00
Employee Waiver	8	\$ 9,295.00	6	\$ 7,267.00	\$ 16,562.00
Employee Dependent/ Spouse Waiver	18	\$ 28,223.00	19	\$ 30,589.00	\$ 58,812.00
<b>Total</b>		<b>\$ 155,745.00</b>		<b>\$ 147,671.00</b>	<b>\$ 303,416.00</b>

### **Advising**

The Director of Student Success has a Master of Arts degree in counseling and works closely with all those in her department. The Student Success Advisor advises students about their academic plans, progress, schedules, majors, and career goals to help them decide on personal educational purposes. The Academic Advisor is a professional advising position responsible for providing high-quality academic advice to applicants, current students, and recent graduates. The Academic Advisor also conducts individual student interviews, group meetings, and workshops on résumé writing, study skills, time management, business etiquette, stress management, etc. This position requires excellent interpersonal communication skills and the ability to effectively work with and provide information, assistance, and related services to students, faculty, and staff. Work is performed under limited supervision, working within guidelines and established standards.

Some of the problems faced in this position are varied and often complex, requiring analysis and interpretation of the situation. Currently, eight employees provide advising services in the Office of Student Services. Five of these employees have earned master's degrees, and three have bachelor's degrees. As Student Success Advisors are hired, they complete an onboarding process and training program. Newly hired staff train with experienced Student Success Advisors in person and on SSConnect. With SSConnect, experienced Student Success Advisors have recorded, with students' permission, some of their advising sessions with students to use as training; furthermore, new hires are not scheduled to work on SSConnect initially, so a more seasoned advisor is available when questions arise.

One of Southern's significant programs under advising is the Office of Disability Services. In the Fall 2022/Spring 2023 term, the Office of Disability Services saw 21 students with various disabilities and sometimes multiple diagnoses. Appropriate accommodations were made to help these students succeed. These accommodations included extended test time, note taking, photographed notes from the board, test readers, test writers, and using a calculator.



## Disability Type

Accommodations	2022/2023
Extended Test Time	16
FM Hearing System	
Isolated Testing/Reduced Distractions	16
Note Taking	14
Photograph Notes from Board	13
Print Enlargement/Screen Reader	
Preferential Seating	9
Record Lectures (voice recording)	15
Regular Private Feedback with Faculty on Performance	15
Professor Facing Class	
Test Reader	1
Test Writer (Scribe)	
Tutoring in Specific Courses	16
Use of Calculator	7
Use of Personal Laptop/Tablet/Word Processor	15
Books on Audio/Text to Speech Software	6
Oral Exams	

Disability Type	Fall 2022/Spr. 2023 Number of Students
Chronic Medical Condition	3
Emotional/Psychological	5
Hearing	
Learning Disability	1
Neurological, Orthopedic, Traumatic Brain Injury	11
Visual Impairments	1
Blindness	
Other	

### Co-Curricular Activities

The Chief Student Services Officer holds a résumé that qualifies him to oversee co-curricular activities. Even though Southern is a small rural college, it has an excellent co-curricular program. With its clubs, organizations, leadership programs, and activities, each student's learning experience is augmented by the various co-curricular happenings at the College. Students learn about current issues, Committee building, leadership issues, Robert's Rules of Order, and more; students also learn about lifestyle

happenings and ways to give back to the community. The College defines Co-curricular as learning activities, programs, and experiences that reinforce or complement the College's mission, values, and formal curriculum. This definition supports the mission of the college as well as General Education Goals and CAS (Council for the Advancement of Standards in Higher Education) domains. Once the definition was written, the Committee began writing program, department, and unit goals for the curriculum plan. Each of these goals are related back the General Education Outcomes and the CAS domains. This resulted in Southern's Co-Curricular Mapping which guides Student Services in Assessment.

**Southern West Virginia Community and Technical College  
Co-Curricular Mapping**

<b>Program Goals</b>	<b>Department Goals</b>	<b>Unit Goals (Outcomes)</b>	<b>(Institutional) General Education Outcomes</b>	<b>CAS Standards</b>
Student will score at least 10 out of 15 on the SMART submissions (Student clubs and Organizations: NSLS).	Student will develop steps to reach a goal (Student Success).	Students will think critically to develop solutions.	-Critical Thinking -Written Communication	-Domain 2: Cognitive Complexity -Domain 6: Practical Competence
Student will score 3 or higher on their self-evaluation of their communication skills	Students will appraise their communication skills (Work Study).	Students will think critically to develop solutions.	-Critical Thinking -Verbal Communication	-Domain 2: Cognitive Complexity -Domain 6: Practical Competence
Students will think critically about their academic requirements.	Students will synthesize information when they review their Degree Works report and then Program of Study.	<b>Students will think critically to develop solutions. Students will feel connected to the College community. Students will demonstrate communication habits that support academic success. Students will apply knowledge by asking questions or giving correct answers to questions, examples, or problems.</b>	-Critical Thinking	-Domain 1: Knowledge Acquisition, Integration, Construction, and Application -Domain 2: Cognitive Complexity -Domain 4: Interpersonal Competence -Domain 6: Practical Competence
Students connect with resources that improve their odds of success.	<b>At least two-thirds of students who complete the NSO evaluation will agree or strongly agree that NSO helped them feel more connected to</b>	<b>Students will feel connected to the College community. Students will apply knowledge by asking questions or giving correct answers to questions, examples, or problems.</b>	-Intercultural Knowledge and Competence	-Domain 1: Knowledge Acquisition, Integration, Construction, and Application -Domain 2: Cognitive Complexity

	the College community.			-Domain 3: Intrapersonal Development -Domain 4: Interpersonal Competence -Domain 5: Humanitarianism and Civic Engagement -Domain 6: Practical Competence
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**Criterion 4.B.1-3 Summary: The institution engages in ongoing assessment of student learning as part of its commitment to the educational outcomes of its students.**

**4.B.1. Process for Assessment of Student Learning and Goals: The institution has effective processes for assessment of student learning and for achievement of learning goals in academic and cocurricular offerings.**

This core component, Assessment, has been identified as “Met with Concern” in previous visits. During the 2022 comprehensive visit, Southern still displayed weaknesses in the processes, gathering of data, and implementation of Best Practices in Assessment. Based on the Visiting Committee’s recommendations, Southern has made the following changes in Assessment:

1. Continued active participation in HLC’s Assessment Academy and attending the Roundtable in October 2023.
2. Hired a new Director of Accreditation and Assessment.
3. Hired a new Chief Academic Officer, who is also the ALO and has extensive knowledge with Assessment, as well as being known locally for his dedication and perseverance to the institution.
4. Developed an Assessment Model and an Assessment Glossary to ensure consistency in terms.
5. Updated the Academic Assessment Subcommittee membership to all faculty, thereby ensuring Assessment will be faculty driven.
6. Restructured the General Education Outcomes with faculty input to ensure they are measurable, realistic, and observable.
7. Revised the General Education Rubrics.
8. Obtained data by using the General Education Rubrics in Brightspace, Southern’s Learning Management System, so data can be obtained regarding General Education Outcome Assessment (see 4.B.2).
9. Refined Program Outcomes to make them useful when being measured.
10. Change Certificate Program Outcomes to make them more appropriate to that level and the certificate’s curriculum.
11. Improved curriculum mapping of each program.
12. Developed an annual survey and gathered data from all programs for Program Assessment.

13. Constructed annual report on all three levels of Assessment and shared it on a website.
14. Continued Five-Year Program Reviews but updated the form to obtain more information for Assessment purposes.
15. Improved syllabus procedure and template, which now includes Course Student Learning Outcomes, required units to be taught, policies of the College, and delivery modes by individual faculty.
16. Conveyed syllabus procedure and template before its implementation.
17. Updated list of degrees on Southern's website to ensure commonality and consistency in information; each program has its Mission Statement, Program Outcomes, curriculum, achievement data listed, and handbook (if applicable).
18. Defined "Co-Curricular."
19. Developed Co-Curricular Plan.
20. Implemented Co-Curricular Plan.
21. Introduced faculty and staff to Curricular and Co-Curricular Plans.
22. Revision of the General Education Policy and the Syllabi Procedure.

Southern's Assessment Model and Glossary are provided on Southern's [website](#). On the Higher Learning Commission's SPARQ, Veronica McGowan, the Mentor stated,

"I'd like to commend Southern on their commitment to transparency and development of the Assessment website with dedicated information and resources on topics including program and course level assessment, co-curricular assessment, faculty assessment guide, syllabi (and assessment), advisory (and assessment) and the above-stated GEO work. Since I have mentored this project from the beginning, it is satisfying to see how the Academic Assessment Subcommittee has really taken charge of communicating their assessment culture. Yes, static assessment reports are there (these formed the bulk of the website from 3 years ago), but the AAS (Assessment Academy Subcommittee) is really making the effort to engage with stakeholders with this website development that can now be viewed as a resource Asset."



## Assessment Model

Level	Outcomes	Components	Methodology	Timeline
Course	Student Learning Outcomes	Course Report (1-page report for Closing the Loop)	"Closing the Loop" HIPS Student Course Evaluations	Yearly in the fall semester
General Education (Institution)	General Education Outcomes (6) <ul style="list-style-type: none"> <li>• Verbal Communication</li> <li>• Written Communication</li> <li>• Technical communication</li> <li>• Cultural (DEI)</li> <li>• Critical Thinking</li> <li>• Quantitative Literal Fluency</li> </ul>	General Education Reports	Rubric Co-curricular Possible Longitudinal Study	Yearly in the spring semester
Program (Degrees and Certificates)	Program Outcomes	Program Review (state)-viability, adequacy, necessity, consistency with a mission (SCP 3620) Program Reports (institution)-improvement	Policy Regarding Policy Review (SCP 3620) Program Review Template Program Review Report Program Curriculum	Program Review every 5 years Annual Program Report (2 Program Outcomes a year)

Co-Curricular	Outcomes Comparison with General Education Outcomes and CAS Standards	Program Outcomes Various Co-curricular programs Rubrics Surveys Student Assignments	Rubric Observation CAS Standards	Yearly per selected programs to assess using the outcomes.
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Systematically assessing student learning is to improve student learning and success. Southern is committed to creating a culture of Assessment while establishing a sustainable Assessment process. Faculty and others are held accountable and understand the importance of Assessment. They share data with each other and with the College during various meetings. The information gained during these meetings is used to make improvements to better serve students in all areas: academic and co-Curricular.

### **General Education Assessment**

During the 2022 visit, the Committee found that Southern had the foundation of an Assessment Plan in place but not implemented, and the current General Education Outcomes and Rubrics were not measurable.

The Academic Assessment Subcommittee ("Assessment Academy") worked diligently, rewrote the General Education Outcomes, and developed rubrics to gather data. A [copy](#) of the General Education Outcomes and rubrics can be found on Southern's website for students and the public to view. The rubrics directly reflect the General Education Outcomes thus ensuring that the outcomes are quantifiable and measurable. In Higher Learning Commission's SPARQ, the mentor mentioned that Southern didn't change their previous ones just made them measurable. She stated,

"The GE outcomes are only being rewritten to qualify their connection to their measure. Since this was a major development that emerged during the first part of the Assessment Academy project, Southern is now well invested in rubric development and collection of data artifacts at this stage, not rewriting outcomes that have been developed with a long body of evidence supporting them. "

Furthermore, she stated in the Project 6 update,

"The 5 new/revised General Education Outcomes are presented well with clear performance indicators and are easy to find on their institutional website ([Assessment | Southern West Virginia Community and Technical College \(southernwv.edu\)](#)). In addition, it is welcomed that Southern explicitly addressed the faculty adoption component of these changes, which further reinforces the narrative that faculty own the curriculum, material expertise, and assessment of curriculum and learning."

**Southern West Virginia Community and Technical College  
General Education Outcomes**

**Written Communication:** Students will demonstrate effective written communication (W) by expressing thoughts, ideas, and information clearly and effectively through written mediums that exhibit the following qualities:

- W1 Purpose is clearly stated.
- W2 Organization is structured and has a clear beginning, middle, and end.
- W3 Ideas are thoroughly developed and support the thesis, purpose, or controlling idea.
- W4 Grammar and mechanics are correct and do not interfere with readability.
- W5 Language and style are appropriate for the intended audience and subject matter.

**Verbal Communication:** Students will demonstrate effective verbal communication (V) by delivering presentations or engaging in dialogue-centered specific content that illustrates the following features:

- V1 Purpose is clearly stated.
- V2 Organization has a clear beginning, middle, and end.
- V3 Ideas and conclusions are thoroughly developed and support the purpose or objective.
- V4 Audience is actively engaged.
- V5 Delivery is clear and effective.

**Quantitative Literacy:** Students will demonstrate quantitative literacy (Q) by using quantitative methods to calculate solutions to diverse problems and career-specific situations and interpreting and applying the results, effectively exhibiting the following:

- Q1 Performing mathematically correct calculations.
- Q2 Interpreting the results and forming data-supported conclusions.
- Q3 Applying the results to specific situations.

**Critical Thinking:** Students will demonstrate critical thinking (CT) by exploring issues/objects/works through the collection and analysis of evidence that results in informed conclusions, effectively demonstrating the following:

- CT1 Identifying the issue.
- CT2 Gathering credible information.
- CT3 Analyzing relevant information.
- CT4 Formulating a conclusion.

**Intercultural Knowledge and Competence:** Students will demonstrate intercultural knowledge and competence (IC) recognizing diversity, as well as interacting and cooperating in a diverse setting, including, but not limited to, differences in race, ethnicity, gender, gender identity, sexual orientation, age, social class, physical ability or attributes, religious or ethical values system, national origin, or political belief, effectively demonstrating the following:

- IC1 Recognizing cultural diversity.
- IC2 Communicating in a diverse setting.
- IC3 Collaborating in a diverse context.

Furthermore, the policy, [SCP-3637, General Education Philosophy and Goals](#) was updated to reflect the new goals. These goals were approved by faculty and administration. During the Fall 2023 semester of Faculty Convocation, faculty received training on the process of assessing General Education Outcomes in Brightspace, Southern's Learning Management System (LMS), as well as the [Assessment Guide for Faculty](#), which contains timelines and various information.

**Institutional General Education Outcome for Critical Thinking**

Students will demonstrate critical thinking (CT) by exploring issues/objects/works through the collection and analysis of evidence that results in informed conclusions, effectively demonstrating the following:

- CT1 Identifying the issue.
- CT2 Gathering credible information.
- CT3 Analyzing relevant information.
- CT4 Formulating a conclusion.

<b>RUBRIC on Critical Thinking</b>	<b>MET (3)</b>	<b>PARTIALLY MET (2)</b>	<b>UNMET (1)</b>
<b>IDENTIFYING ISSUE (CT1)</b>	The individual clearly identifies and demonstrates a clear understanding of the issue.	The individual identifies the issue, but there may be a lack of understanding or clarity regarding the issue.	The individual does not clearly identify the issue.
<b>GATHERING INFORMATION (CT2)</b>	The individual gathers sufficient, relevant, and credible information, through digital technology or other means, demonstrating a clear understanding of the issue.	The individual gathers some relevant information, through digital technology or other means, but it may not be sufficient or credible.	The individual does not gather sufficient or relevant information to inform the analysis or relies on sources that are not credible or reliable.
<b>ANALYZING INFORMATION (CT3)</b>	The individual effectively analyzes the information collected.	The individual struggles to analyze the information or may not use this information effectively.	The individual does not analyze the information or does not use information.
<b>FORMULATING CONCLUSION (CT4)</b>	The individual formulates a clear and logical conclusion that is supported by the information collected and analyzed.	The individual formulates a conclusion, but it is not fully supported by the information collected, or the solution may not be logical or feasible.	The individual does not present a logical or feasible conclusion, or the conclusion is not supported by the information collected.

**Institutional General Education Outcome for Intercultural Knowledge and Competence**

Students will demonstrate intercultural knowledge and competence (IC) recognizing diversity, as well as interacting and cooperating in a diverse setting, including, but not limited to, differences in race, ethnicity, gender, gender identity, sexual orientation, age, social class, physical ability or attributes, religious or ethical values system, national origin, or political belief, effectively demonstrating the following:

- IC1 Recognizing cultural diversity.
- IC2 Communicating in a diverse setting.
- IC3 Collaborating in a diverse context.

<b>RUBRIC on Intercultural Knowledge and Competence</b>	<b>MET (3)</b>	<b>PARTIALLY MET (2)</b>	<b>UNMET (1)</b>
<b>RECOGNITION (IC1)</b>	Demonstrates a solid understanding of the elements important to another culture.	Demonstrates a partial understanding of the elements important to another culture.	Demonstrates a limited understanding of the elements important to another culture.
<b>COMMUNICATION (IC2)</b>	Interacts respectfully and effectively on issues of cultural diversity.	Makes an effort to interact on issues of cultural diversity, but may struggle to communicate effectively.	Avoids or has difficulty interacting on issues of cultural diversity.
<b>COLLABORATION (IC3)</b>	Collaborates respectfully and effectively with others on issues of cultural diversity.	Makes an effort to collaborate with others on issues of cultural diversity but may struggle to collaborate effectively.	Avoids or has difficulty collaborating with others on issues of cultural diversity.



### **Institutional General Education Outcome for Quantitative Literacy**

Students will demonstrate quantitative literacy (Q) by using quantitative methods to calculate solutions to diverse problems and career-specific situations and interpreting and applying the results, effectively exhibiting the following:

Q1 Performing mathematically correct calculations.

Q2 Interpreting the results and forming data-supported conclusions.

Q3 Applying the results to specific situations.

<b>RUBRIC on Quantitative Literacy</b>	<b>MET (3)</b>	<b>PARTIALLY MET (2)</b>	<b>UNMET (1)</b>
<b>CALCULATION (Q1)</b>	All calculations are correct and supporting detail is provided.	Calculations are mostly correct, with minor mistakes.	The calculations are not correct.
<b>INTERPRETATION (Q2)</b>	The data has been interpreted and led to clear conclusions, with adequate support.	The interpretation has led to questionable conclusions that lack support.	No interpretation is evident.
<b>APPLICATION (Q3)</b>	The numerical solutions have been correctly applied to the situation.	The numerical data has only been partially applied to the situation.	The numerical data has not been applied.

**Institutional General Education Outcome for Verbal Communication**

Students will demonstrate effective verbal communication (V) by delivering presentations or engaging in dialogue-centered specific content that illustrates the following features:

- V1 Purpose is clearly stated.
- V2 Organization has a clear beginning, middle, and end.
- V3 Ideas and conclusions are thoroughly developed and support the purpose or objective.
- V4 Audience is actively engaged.
- V5 Delivery is clear and effective.

<b>RUBRIC on Verbal Communication</b>	<b>MET (3)</b>	<b>PARTIALLY MET (2)</b>	<b>UNMET (1)</b>
<b>PURPOSE (V1)</b>	Purpose or objective stated clearly at start.	Purpose or objective is stated vaguely and may be difficult to discern.	Purpose or objective is not stated.
<b>ORGANIZATION (V2)</b>	Organization is structured, with a logical progression of ideas and a clear beginning, middle, and end.	Organization is structured but lacks a logical progression of ideas or a clear beginning, middle, and end.	Organization is not structured; ideas are not presented logically, with no clearly defined beginning middle, or end.
<b>DEVELOPMENT (V3)</b>	Ideas and conclusions are thoroughly developed and effectively supported with relevant evidence/information.	Ideas and conclusions are developed but are not sufficiently supported with relevant evidence/information.	Ideas and conclusions are not sufficiently developed or supported with relevant evidence/information.
<b>AUDIENCE (V4)</b>	Speaker frequently engages audience through verbal or non-verbal techniques, such as frequent eye contact, asking questions, soliciting feedback, or interactive elements.	Speaker occasionally attempts to engage audience through verbal or non-verbal techniques	Speaker does not attempt to engage audience through verbal or non-verbal techniques.

<b>RUBRIC on Verbal Communication</b>	<b>MET (3)</b>	<b>PARTIALLY MET (2)</b>	<b>UNMET (1)</b>
<b>DELIVERY (V5)</b>	Speaker effectively utilizes delivery techniques, such as clear articulation, maintaining focus, and appropriate volume and pace.	Speaker utilizes delivery techniques but with some issues in articulation, focus, volume, or pace.	Speaker does not utilize delivery techniques; distracting issues in articulation, focus, volume, and/or pace.

**Institutional General Education Outcome for Written Communication**

Students will demonstrate effective written communication (W) by expressing thoughts, ideas, and information clearly and effectively through written mediums that exhibit the following qualities:

- W1 Purpose is clearly stated.
- W2 Organization is structured and has a clear beginning, middle, and end.
- W3 Ideas are thoroughly developed and support the thesis, purpose, or controlling idea.
- W4 Grammar and mechanics are correct and do not interfere with readability.
- W5 Language and style are appropriate for the intended audience and subject matter.

<b>RUBRIC on Written Communication</b>	<b>MET (3)</b>	<b>PARTIALLY MET (2)</b>	<b>UNMET (1)</b>
<b>PURPOSE (W1)</b>	Purpose, controlling idea, thesis, or claim is clearly stated.	Purpose, controlling idea, thesis, or claim is vague and may be difficult to discern.	Purpose, controlling idea, or claim is missing or indiscernible.
<b>ORGANIZATION (W2)</b>	Writing is structured, with a logical progression of ideas with a clearly defined beginning, middle, and end.	Writing is structured but lacks a logical progression of ideas or a clearly defined beginning, middle, or end.	Writing is insufficiently structured, and ideas are not presented logically; there is no clearly defined beginning, middle, or end.
<b>DEVELOPMENT (W3)</b>	Ideas are thoroughly developed and effectively supported with relevant evidence/information.	Ideas are developed but are not sufficiently supported with relevant evidence/information.	Ideas are not sufficiently developed or supported with relevant evidence/information.
<b>CLARITY (W4)</b>	Writing is clear and effectively conveys message with excellent grammar and mechanics.	Writing is clear but contains minor errors in grammar and mechanics that may interfere with readability.	Writing is not clear and contains significant errors in grammar and mechanics that interfere with readability.

<b>AUDIENCE (W5)</b>	Writing consistently uses language and style that are appropriate and effective for its intended audience and subject matter.	Writing occasionally strays from language and style that are appropriate and effective for its intended audience or subject matter.	Writing frequently strays from language and style that are appropriate and effective for its intended audience or subject matter.
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Faculty members of the Academic Assessment Subcommittee ("Assessment Academy") determined that the rubrics were ready to be piloted and decided to do a trial run in the summer term of 2023. Faculty hypothesized whether it would be advantageous to use our LMS and college data from the rubrics using programs within the system. After many collaborative meetings between Information Technology, the Academic Assessment Subcommittee, the Director of Distance Education, and West Virginia Network for Education Telecomputing (WVNet) employees, Southern developed a process to link the competencies and rubrics in Brightspace to individual course assignments. The Faculty on the Academic Assessment Subcommittee jumped at the opportunity to try this Assessment feature, and data was gathered at the end of the summer term.

With this information and success in progress, the faculty decided to move forward and establish a rigorous [timeline](#) so the College can have ample data to determine improvements to promote student success. After much discussion and rough drafts, the faculty agreed on the following procedure for gathering Assessment data for General Education Outcomes:

1. During Faculty Convocation, the Director of Accreditation and Assessment will remind faculty which General Education Outcomes are to be assessed.
2. Faculty will use the General Education Rubrics on Brightspace and Southern's website to assess the designated General Education Outcomes. These rubrics are designed to assist faculty in consistently evaluating General Education Outcomes. Faculty will decide within each department what assignment will be used for the General Education Assessment.
3. Faculty will assess two General Education Outcomes a semester using the designated General Education Rubric(s).
4. Data gathered using the rubric will be used to develop an action plan to improve student success and attain a given outcome.

On the advice of the Academy Mentor, the Academic Assessment Subcommittee has discussed dividing into two subsections: General Education and Program/Course-Level Assessment. These committees would meet every other month, and on the other month, Academy members would come together and discuss various issues and data. The Academy is extremely effective; its members work well together and do not want to separate ties. The Academy realizes that much time is taken with the General Education Assessment. Still, because Program Assessment needs to be examined more closely, it might be beneficial for the Committees to separate periodically. The General Education Assessment Committee will analyze the data from the rubrics and make suggestions for improvement. The Program/Course-Level Assessment Committee will work with Program Assessment data and Course Student Learning Outcomes Assessment data. However, once the goals for the 2023-2024 academic terms were finalized, the General Education Assessment Committee decided to tackle the checking of the course student learning outcomes and the Program/Course Level Assessment faculty would review program outcomes and help with the course student learning outcomes. On November 16, 2023, the two Committees met and realized that the course student learning outcomes were completed, and only four programs course



student learning outcomes needed to be reviewed. Meeting minutes will be available for your review. Faculty and Deans from that discipline are working on those areas so the outcomes will be ready for the rollout of Spring syllabi.

### **Course-Level Assessment**

During the 2022 comprehensive visit, the visitors discovered that Southern's Course Student Learning Outcome approach to Assessment was substantial; however, faculty expressed concern and frustration regarding the old form and requested that the form be changed. After much research and due diligence, the current Director of Accreditation and Assessment developed a document using Microsoft Forms in a survey format. This format still gathered the same information, but instead of writing a long narrative, faculty could click through the survey and offer a brief description at the end. The Course Student Learning Outcomes Assessment Reports are due at each semester's end. After listening to faculty, the Academic Assessment Subcommittee reduced course-level reporting to one report per faculty member; however, many faculty members voluntarily submit more than one report. Through these reports, Southern West Virginia Community and Technical College has provided tools to help faculty and students. Some of these tools, including Kahoot, Grammarly, and Go-Pro, have indicated that students like using the "game format" to learn. In fact, the nursing program has noted an increase in scores and have attributed to the flipping of the classroom by using games and other High Impact Practices such as collaborative assignments, preceptorships, learning communities and service learning. Lastly, these [reports](#) are shared with faculty via e-mail and are on the College website under "Assessment." The procedure for course-level Assessment is as follows:

1. The Director of Accreditation and Assessment will announce when Course-Level Assessments are due and will send a link to the Course-Level Assessment Form via e-mail.
2. Faculty will pick one Student Learning Outcome from one course to assess; faculty are responsible for only one report.
3. Faculty will complete and submit the Course-Level Assessment Form to the Director of Accreditation and Assessment by the end of the semester.
4. The Director of Accreditation and Assessment will provide a summary of the Assessment Report at the next Governance Day. The Director of Accreditation and Assessment will also announce via e-mail when the Assessment Report is available on the College's website.

Another problem mentioned during the Course Student Learning Outcomes Assessment is syllabi in the classroom. The previous Director of Accreditation and Assessment had developed a rigorous syllabi process that integrated Course, Program, and General Education Outcomes assessment into the syllabi. The previous syllabi had three parts: course information, mapping of outcomes, and college policies. The visitors, faculty, and students all had difficulty following the syllabi and determining what the actual expectations for the course were; one visitor even said that "it would take a decoder ring to figure it out." Faculty also became confused regarding Course Student Learning Outcomes versus General Education Outcomes. After the visit, the new



Director of Accreditation and Assessment began working on a new procedure for syllabi and the syllabus format. With faculty input and Faculty Senate approval, [SIP-3160, Course Syllabus](#), and [SIP-3160.A, Course Syllabus Format](#), were developed. The Chief Information Officer introduced the idea of merging Banner and the new syllabi format, creating a standard document that allowed faculty input. A pilot was done in the Summer 2023 term and showed a few glitches, which were easily fixed for Fall 2023. Faculty expressed satisfaction with the new syllabi, especially with the hyperlinks to school policies. If faculty do not want to use the links, a [copy](#) of the guidelines is on the college's website. Faculty received professional development regarding the new syllabi, the importance of keeping the same format, and how to add their individualized information during Faculty Convocation August 2023 prior to start of 2023-2024 academic year. A copy of [the syllabi](#) can be found under "Assessment" on the college's website.

Because of the success of utilizing Brightspace as a resource for General Education Outcome Assessment, Southern is currently evaluating whether we can use it for course and program evaluation. In Brightspace's Data Hub, is one advanced data set called Program Learning Outcome Evaluation (PLOE). This data set returns competencies and learning objectives related to the organization unit selected, proving insight into outcome achievement across multiple courses within a program. For Course-level Evaluation, CLOE, an advanced data set actually returns the learner's outcomes for required competencies and shows outcomes in a course.

One of the weaknesses identified by the members of the Academy was the absence of "closing the loop." They recognized that changes were being made based on data, but was unsure how to make sure it helping with student learning. Southern realizes that this takes assessment activities a step further by examining whether or not the changes implemented as a result of a prior assessment actually worked. It could be called reassessment. This will also be a good way to document that the college used "evidence-based" decisions. Faculty will often discuss whether their changes occurred but fail to document it. Documenting reassessing the data after changed, can assist an instructor in the future so that it chronicles changes made. Also, it shows that the faculty member is constantly striving to improve the course for the student and make learning a positive education experience. Southern's Academy has decided to try and use this form to show "closing the loop" in Spring 2024. Faculty will have access to their course-level assessments last semester in a confidential portal using the Teams App.

Because faculty have had extreme difficulty with "Closing the Loop" and most faculty members have expressed frustration on remembering the process each semester, the college is holding a professional development day in January to review the process and how to fill out the form. Faculty will be reassessing whether their intervention was successful and whether they need to change the plan again. Moving forward "Closing the Loop" will be integrated in all levels of assessment.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE  
STUDENT LEARNING ASSESSMENT COURSE-LEVEL REPORT**

<b>Course Number</b>	EN 101E
<b>Course Title</b>	English 101 Enhanced
<b>Faculty Name</b>	Nathan Freeman
<b>Semester/Year</b>	Fall 2024 CRN 452

OBJECTIVE	ASSESSMENT	RESULTS	REFLECTION AND PLAN OF ACTION
State the Gen Ed Goal / Course-Level Objective that is being assessed	State the assignment and rubric / assessment tool used to complete the assessment	State the results of the rubric / assessment tool used to complete the assessment	Reflect on the results of the assessment and how/if you plan on implementing changes in the future
<u>EXAMPLE:</u>  English 101E – Course Objective 5: Locate and evaluate scholarly sources for credibility, accuracy, and bias.	<u>EXAMPLE:</u>  English Source Evaluation Rubric embedded in the Final Research Essay	<u>EXAMPLE:</u>  7/25 students met expectation  12/25 students approached expectation  6/25 students did not meet expectation	<u>EXAMPLE:</u>  Based on these results, it is clear that most students are able to access research materials and comprehend them, but it is unclear to many students how to properly vet and evaluate sources for accuracy.  Next semester, I will provide a recording demonstrating how best to evaluate sources for accuracy in my online section. I will also incorporate an assignment where

			students locate an unreliable source and a reliable source and then write a reflection on the differences between them.
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**STUDENT LEARNING COURSE-LEVEL ASSESSMENT;  
“CLOSING THE LOOP” ON PREVIOUS ACTION PLAN**

**Table 2**

REFLECTION AND PLAN OF ACTION	CLOSING THE LOOP
Restate the Reflection and Plan of Action from the relevant Course-Level Report	Reflect on the results of the adjustment you made to this course, how this adjustment affected students' ability to meet this course objective, and what future adjustments you might consider in the future as a result
<p><u>EXAMPLE:</u></p> <p>Based on these results, it is clear that most students are able to access research materials and comprehend them, but it is unclear to many students how to properly vet and evaluate sources for accuracy.</p> <p>Next semester, I will provide a recording demonstrating how best to evaluate sources for accuracy in my online section. I will also incorporate an assignment where students locate an unreliable source and a reliable source and then write a reflection on the differences between them.</p>	<p><u>EXAMPLE:</u></p> <p>Students, for the most part, reacted very well to the new assignment in which they compared and contrasted reliable/unreliable sources. This had a noticeable impact on the quality of research they provided in their essays as well.</p> <p>One drawback was that some students still did not understand proper vetting and evaluation, and as a result provided two sources that were not viable or properly vetted. In the future, I am considering making this a group assignment where students can share their evaluation techniques and collaborate on what they think makes a source quality versus what makes a source biased or unreliable.</p>



## **Program-Level Assessment**

Program-level assessment was an area that was cited as "Met with Concern" for the reason that Southern had Program Outcomes that were not measurable or realistic, had identical Program Outcomes for different programs and certificates, no curriculum mapping, no specific procedure, and no data; this area was of great concern and confusion. Furthermore, due to an omission by the previous Director of Accreditation and Assessment, the five-year program reviews were not stressed in the report. This person did not include the long-standing program review schedule, a copy of the template, any findings, or changes made in programs.

Southern West Virginia Community and Technical College has a long history of celebrating remarkable success with their programs' reputation of turning out professionals and achieving exceptional outcomes. Realizing that a procedure was needed to gather data and show student success was an essential first step in moving forward in Assessment. After many conversations and collaborative meetings, Southern's Academic Assessment Subcommittee ("Assessment Academy"), along with its Chief Academic Officers, Deans, and Directors began implementing the Assessment Plan by updating the Program Outcomes, curriculum mapping, and the [Faculty Assessment Guide](#). These interventions would help streamline the process and develop a timeline so everyone would know when assessments are due. Also, the Director of Accreditation and Assessment developed an annual survey and will modify it based on the results and recommendations of the Program Directors. A [copy](#) of the cumulative impacts from the Program's Annual Survey is available on the website.

Lastly, Southern follows Title 135, Procedural Rule, West Virginia Council for Community and Technical College Education, Series 10, [Policy Regarding Program Review](#) for the Five-Year Program Reviews. Southern has the following methods to view Program Assessment: Program Outcomes, curriculum mapping, annual survey, and Five-Year Program Review. The [timeline](#) for Program-Level Assessment is provided in the [Faculty Assessment Guide](#).

## **Co-Curricular Assessment**

Southern defines "Co-Curricular" as "Learning activities, programs, and experiences that reinforce or complement the College's mission, values, and formal curriculum." Using a collaborative approach between Student Services, faculty, and administration, Southern has incorporated part of the Higher Learning Commission's definition and mission in developing their personalized definition of "Co-Curricular." Southern believes that co-curricular activities are part of a student's academic journey and contribute to student success. "Co-Curricular" may include Southern's various clubs, organizations, workshops, and other services it offers to help students achieve their goals.

Along with the definition, Southern developed a [Co-Curricular Assessment Plan](#), which is in its infancy stages. The Co-Curricular Committee decided to incorporate the General Education Outcomes and CAS standards when writing the [Co-Curricular](#)

**Department Outcomes.** Instead of having "Program Outcomes," Student Services is divided into departments and various programs. After the Department Outcomes were developed, the Director of Student Success, Director of Admissions, Director of Financial Assistance, and the Registrar developed one Program Outcome for their department to start collecting data. More Program Outcomes and timelines will be created as the process is refined.

**Southern West Virginia Community and Technical College  
Co-Curricular Mapping**

<b>Program Goals</b>	<b>Department Goals</b>	<b>Unit Goals (Outcomes)</b>	<b>(Institutional) General Education Outcomes</b>	<b>CAS Standards</b>
Student will score at least 10 out of 15 on the SMART submissions (Student clubs and Organizations: NSLS).	Student will develop steps to reach a goal (Student Success).	Students will think critically to develop solutions.	-Critical Thinking -Written Communication	-Domain 2: Cognitive Complexity -Domain 6: Practical Competence
Student will score 3 or higher on their self-evaluation of their communication skills	Students will appraise their communication skills (Work Study).	Students will think critically to develop solutions.	-Critical Thinking -Verbal Communication	-Domain 2: Cognitive Complexity -Domain 6: Practical Competence
Students will think critically about their academic requirements.	Students will synthesize information when they review their Degree Works report and then Program of Study.	Students will think critically to develop solutions. Students will feel connected to the College community. Students will demonstrate communication habits that support academic success. Students will apply knowledge by asking questions or giving correct answers to questions, examples, or problems.	-Critical Thinking	-Domain 1: Knowledge Acquisition, Integration, Construction, and Application -Domain 2: Cognitive Complexity -Domain 4: Interpersonal Competence -Domain 6: Practical Competence
Students connect with resources that improve their odds of success.	At least two-thirds of students who complete the NSO evaluation will agree or strongly agree that NSO helped them feel more connected to the College community.	Students will feel connected to the College community. Students will apply knowledge by asking questions or giving correct answers to questions, examples, or problems.	-Intercultural Knowledge and Competence	-Domain 1: Knowledge Acquisition, Integration, Construction, and Application -Domain 2: Cognitive Complexity -Domain 3: Intrapersonal Development



				-Domain 4: Interpersonal Competence -Domain 5: Humanitarianism and Civic Engagement -Domain 6: Practical Competence
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#### **4.B.2 Assessment Data to Improve Student Learning Summary: The institution uses the information gained from assessment to improve student learning.**

Core Component 4.B was identified as "Met with Concern" in previous visits and again by the 2022 Higher Learning Commission visiting Committee. Furthermore, the Visiting Committee also identified weaknesses in process and planning. Even with Course Student Learning Outcomes that were reviewed, many statements were considered simply not measurable, realistic, or observable, and the Committee felt that it would frustrate attempts to understand student performance; furthermore, the areas of General Education, Program, and Co-Curricular Assessment were positioned for Assessment activity but were not yet implemented. Since the visit, Southern has made enormous strides toward developing outcomes that are measurable, realistic, and observable, as well as data collection and data analysis at the General Education, Program, and Course Student Learning levels. Even though the Higher Learning Commission final report recommendations stated that a focus visit was necessary to ensure Southern was implementing their plan and the college would not have time to collect data, Southern through a collaborative Committee effort from all departments, has been able not only to implement the assessment plan, but to collect, analyze, and discuss changes that would benefit student learning.

#### **General Education Outcomes Assessment Data**

Southern was eager to begin collecting data after the Assessment Academy Committee updated the outcomes and rubrics to be measurable, realistic, and observable. The Assessment Academy initiated a pilot in the 2023 summer term with the five rubrics being assessed and data collected using Brightspace and Argos. Southern discovered that the rubrics were easy to attach and collected the data without difficulty. The following [General Education Outcomes](#) and Rubrics were successfully embedded in Brightspace:

1. Written Communication
2. Verbal Communication
3. Quantitative Literacy
4. Critical Thinking
5. Intercultural Knowledge and Competence





Completion Rates of General Education Transfer Class (Students Who Received a Grade of "C" or Better) Spring 2021-Spring 2023 Academic Years											
Year	Spring 2021		Fall 2021		Spring 2022		Fall 2022		Spring 2023		Fall 2023
Course	N	% C or Better	N	%C or Better	N	%C or Better	N	%C or Better	N	%C or Better	
Course	N	%C or Better	N	%C or Better	N	%C or Better	N	%C or Better	N	%C or Better	
EN 101	21	57.14 %	73	90.41 %	10	60.00 %	51	81.31%	0	N/A	
EN 101E	88	76.14 %	38	72.92 %	10	57.43 %	36	77.20%	101	62.38 %	
EN 102	110	86.36 %	38	78.95 %	18	89.89 %	42	83.33%	223	84.75 %	
EN 201			11	100.00 %			29	93.10%			
General Education Outcome: Verbal Communication											
SP 103	130	72.31 %	13	65.44 %	19	80.81 %	22	84.14%	125	70.00 %	
General Education Outcome: Quantitative Literacy											
Course	N	%C or Better	N	%C or Better	N	%C or Better	N	%C or Better	N	%C or Better	
AC 111			48	79.21 %			46	84.78%			
EG 103			25	84.00 %			15	80.00%			
EM 219			5	100.00 %			4	75.00%			
MT 121	6	100.00 %	24	91.67 %	3	100.00 %	20	70.00%	5	60.00 %	
MT 121E	92	56.52 %	32	70.40 %	96	82.29 %	33	73.81%	77	54.54 %	
General Education Outcome: Critical Thinking											
Course	N	%C or Better	N	%C or Better	N	%C or Better	N	%C or Better	N	%C or Better	
AH 103	10	90.00%	9	88.89 %	10	80.00 %	7	42.86%	4	100%	
BS 101			38	63.16 %			67	85.07%	60	85%	

Completion Rates of General Education Transfer Class (Students Who Received a Grade of "C" or Better) Spring 2021-Spring 2023 Academic Years											
Year	Spring 2021		Fall 2021		Spring 2022		Fall 2022		Spring 2023		Fall 2023
Cours e	N	% C or Better	N	%C or Better	N	%C or Better	N	%C or Better	N	%C or Better	
BS 124	59	79.66%	26 3	84.41 %	47	89.36 %	33 3	87.09%	66	75.5%	
CH 213			3	66.67 %			4	100.00 %	10	100%	
ML 101			14	92.86 %			13	92.31%			
NU 134			56	100.00 %			57	100.00 %	20	100%	
NU 234			41	100.00 %			53	100.00 %			
RA 101			15	86.67 %			19	89.47%			
RC 110			21	100.00 %			19	100.00 %			
SG 210			12	100.00 %			13	100.00 %			
General Education Outcome: Intercultural Knowledge and Competence											
Cours e	N	%C or Better	N	%C or Better	N	%C or Better	N	%C or Better	N	%C or Better	
AH 200	78	83.33 %	36	86.11 %	67	83.58 %	28	78.57 %			
AH 280	27	81.48 %	17	82.35 %	21	85.71 %	11	81.82 %			
AR 112	37	70.27 %	43	76.74 %	32	75.00 %	48	68.75 %			
CJ 223	7	100.00 %	16	76.74 %	N/ A	N/A	12	83.33 %			
EN 275	N/A	N/A	N/ A	N/A	2	100.00 %	2	100.0 0%			
HS 230	47	85.11 %	76	82.89 %	25	76.00 %	50	84.00 %			
MU 275	37	83.78 %	44	79.55 %	28	100.00 %	24	91.67 %			
PY 201	60	71.67 %	88	73.86 %	89	75.28 %	144	80.56 %			



Completion Rates of General Education Transfer Class (Students Who Received a Grade of "C" or Better) Spring 2021-Spring 2023 Academic Years											
Year	Spring 2021		Fall 2021		Spring 2022		Fall 2022		Spring 2023		Fall 2023
Course	N	% C or Better	N	%C or Better	N	%C or Better	N	%C or Better	N	%C or Better	
SO 200	85	76.47 %	79	81.01 %	74	77.03 %	72	69.44 %			
SO 201	12	91.67 %	19	84.21 %	27	88.89 %	22	72.73 %			

Summary of Completion Rates of General Education Transfer Class (Students Who Received a Grade of "C" or Better) Spring 2021-Spring 2023 Academic Years		
General Education Outcome: Written Communication		
Course	N	Completion Rate
EN 101	155	72.21%
EN 101E	1038	70.91%
EN 102	601	84.63%
EN 201	40	96.55%
General Education Outcome: Verbal Communication		
Course	N	Completion Rate
SP 103	816	74.54%
General Education Outcome: Quantitative Literacy		
Course	N	Completion Rate
AC 111	94	82%
EG 103	40	82%
EM 219	9	87.5%
MT 121	58	84.33%
MT 121E	922	67.51%
General Education Outcome: Critical Thinking		
Course	N	Completion Rate
AH 103	40	80.35%
BS 101	165	77.74%
BS 124	768	83.20%
CH 213	17	88.89%
ML 101	27	92.59%
NU 134	133	100.00%
NU 234	94	100.00%
RA 101	34	88.07%
RC 110	40	100.00%
SG 210	25	100.00%

Summary of Completion Rates of General Education Transfer Class (Students Who Received a Grade of "C" or Better) Spring 2021-Spring 2023 Academic Years		
General Education Outcomes: Intercultural Knowledge and Competence		
Course	N	Completion Rate
AH 200	209	82.90%
AH 280	76	82.84%
AR 112	160	72.69%
CJ 223	35	86.69%
EN 275	4	100%
HS 230	198	82%
MU 275	133	88.75%
PY 201	381	75.34%
SO, 200	310	75.99%
SO, 201	80	84.38%

When analyzing this data, the Assessment Academy and Administration noted no significant difference between the enhanced learning courses in English 101E (Written Communication) and Math 121E (Quantitative Literacy) and the regular courses (English 101 and Math 121). The enhanced learning courses had a lower completion rate than the regular courses. Many faculty members expressed concern that, because of how the Enhanced Learning courses are structured, they may not be working for Southern students. At Southern, students often refuse the opportunity to "test out" of the Enhanced courses, instead of staying and receiving an extra credit hour. The Administration, Deans, Directors, and faculty are attempting to figure out a solution to this problem.

**Number of Students Tested in EN 101E or MT 121 E  
Non-ECA (Early College Academy)/Dual Credit Students**

	Number of sections overall	Students with Some Test Scores	Students with No Test Scores	Total of Non-ECA/DC Students
EN 101E	20	61	222	283
MT 121E	17	77	195	272

**Number of Students Tested in EN 101E or MT 121 E  
ECA (Early College Academy)/Dual Credit Students**

	Students with Some Test Scores	Students with No Test Scores	Total of ECA Students	Overall Total of Both Tables
EN 101E	0	147	147	430
MT 121E	1	154	155	427

### **Student Course Evaluations**

To obtain a clear picture for a positive change, Southern asks students to evaluate courses to gather data for Assessment. Southern used the [SIP 2220 Course Feedback](#) and [SIP 22. A Course Feedback](#) were able to provide an anonymous



electronic evaluation of the course. These are compiled by the Information Technology Unit and then dispersed to faculty so they can see what needs to be updated. Even though Southern has been collecting student evaluations for many years, Southern elected to show the past two semesters to begin analyzing data. The following tables provide an abbreviated summary of results that could affect student success—questions regarding Student Learning Outcomes, course assignments, course content, critical thinking, and feedback.

\*Legend for table: **N**=number of students, **F22**=Fall 22 Term, 202301 Term, **S23**=Spring 23 Term, 202302, **SD**=Strongly agree, **D**=disagree, **N**=Neutral, **A**=Agree, **SA**=Strongly Agree. The questions are from [\*SIP 220-A, A Course Feedback Survey\*](#).

Student Course Evaluations Feedback Fall 2022 and Spring 2023							
Course	N	Questions	SD	D	N	A	SA
General Education Outcomes: Written Communication							
AC	15 (F22)	Clearly Stated SLOs (1)	0	0	0	2	13
		Understanding course assignments. (8)	0	0	0	2	13
		Relevance of content. (9)	0	0	0	2	13
		Utilized critical thinking. (12)	0	0	0	2	13
		Feedback given promptly (17)	0	0	0	1	14
	11(S23)	Clearly Stated SLOs (1)	0	0	0	2	9
		Understanding course assignments. (8)	0	0	0	4	7
		Relevance of content. (9)	0	0	0	5	6
		Utilized critical thinking. (12)	0	0	0	0	11
		Feedback given promptly (17)	0	0	0	1	10
AH	63 (F22)	Clearly Stated SLOs (1)	2	0	5	24	32
		Understanding course assignments. (8)	0	0	2	31	29
		Relevance of content. (9)	0	1	1	32	28
		Utilized critical thinking. (12)	0	1	1	0	28
		Feedback given promptly (17)	1	1	6	25	28
	105(S23)	Clearly Stated SLOs (1)	0	0	4	23	78
		Understanding course assignments. (8)	1	1	4	14	81
		Relevance of content. (9)	1	0	5	15	81
		Utilized critical thinking. (12)	0	0	3	18	81
		Feedback given promptly (17)	0	2	6	18	78
AR	15 (F22)	Clearly Stated SLOs (1)	0	1	0	6	8
		Understanding course assignments. (8)	0	1	0	8	6
		Relevance of content. (9)	0	1	0	9	5
		Utilized critical thinking. (12)	0	0	0	9	6
		Feedback given promptly (17)	0	0	0	0	6
	14(S23)	Clearly Stated SLOs (1)	0	1	0	5	9
		Understanding course assignments. (8)	0	8	2	3	9
		Relevance of content. (9)	0	9	0	5	8
		Utilized critical thinking. (12)	0	12	1	2	10



Student Course Evaluations Feedback Fall 2022 and Spring 2023							
Course	N	Questions	SD	D	N	A	SA
		Feedback given promptly (17)	0	17	1	0	10
BS	99 (F22)  126 (S23)	Clearly Stated SLOs (Student Learning Outcomes) (1)	4	1	3	20	71
		Understanding course assignments. (8)	3	4	1	21	68
		Relevance of content. (9)	0	3	3	17	75
		Utilized critical thinking. (12)	0	1	4	22	68
		Feedback given promptly (17)	4	2	5	16	70
		Clearly Stated SLOs (1)	1	2	3	22	98
		Understanding course assignments. (8)	2	1	10	24	85
		Relevance of content. (9)	1	1	7	25	89
		Utilized critical thinking. (12)	1	1	6	22	93
		Feedback given promptly (17)	2	2	7	20	91
CJ	33 (F22)  0(S23)	Clearly Stated SLOs (1)	0	0	0	2	9
		Understanding course assignments. (8)	0	0	1	1	9
		Relevance of content. (9)	0	0	0	2	9
		Utilized critical thinking. (12)	0	0	1	7	9
		Feedback given promptly (17)	0	0	0	1	10
		Clearly Stated SLOs (1)					
		Understanding course assignments. (8)					
		Relevance of content. (9)					
		Utilized critical thinking. (12)					
		Feedback given promptly (17)					
EG	36 (F22)  22(S23)	Clearly Stated SLOs (1)	0	0	1	8	27
		Understanding course assignments. (8)	2	0	0	10	24
		Relevance of content. (9)	0	1	2	9	24
		Utilized critical thinking. (12)	0	1	1	10	24
		Feedback given promptly (17)	0	1	1	7	25
		Clearly Stated SLOs (1)	0	0	4	5	13
		Understanding course assignments. (8)	0	0	3	4	14
		Relevance of content. (9)	0	0	4	4	13
		Utilized critical thinking. (12)	0	0	4	4	13
		Feedback given promptly (17)	0	0	4	4	13
EM	35(F22)  25(S23)	Clearly Stated SLOs (1)	0	1	4	4	26
		Understanding course assignments. (8)	0	0	5	5	25
		Relevance of content. (9)	0	0	5	7	23
		Utilized critical thinking. (12)	0	0	4	7	24
		Feedback given promptly (17)	0	0	2	9	24
		Clearly Stated SLOs (1)	4	0	1	4	16
		Understanding course assignments. (8)	4	0	1	6	14
		Relevance of content. (9)	4	0	1	4	16
		Utilized critical thinking. (12)	4	0	0	5	16
		Feedback given promptly (17)	4	0	0	4	17
EN	109 (F22)	Clearly Stated SLOs (1)	7	4	5	23	70
		Understanding course assignments. (8)	3	3	8	23	67
		Relevance of content. (9)	2	1	7	23	73

Student Course Evaluations Feedback Fall 2022 and Spring 2023							
Course	N	Questions	SD	D	N	A	SA
	53(S23)	Utilized critical thinking. (12)	3	1	4	23	74
		Feedback given promptly (17)	5	5	7	16	72
		Clearly Stated SLOs (1)	0	0	0	11	42
		Understanding course assignments. (8)	0	1	2	8	40
		Relevance of content. (9)	0	1	2	8	42
		Utilized critical thinking. (12)	0	0	1	9	38
		Feedback given promptly (17)	0	1	1	5	45
HS	23 (F22)	Clearly Stated SLOs (1)	0	0	1	5	16
		Understanding course assignments. (8)	0	1	2	3	17
		Relevance of content. (9)	1	1	2	3	15
		Utilized critical thinking. (12)	0	1	1	6	14
		Feedback given promptly (17)	1	1	1	4	15
	22(S23)	Clearly Stated SLOs (1)	0	0	2	4	16
		Understanding course assignments. (8)	1	0	0	4	17
		Relevance of content. (9)	1	1	2	2	15
		Utilized critical thinking. (12)	0	1	2	3	15
		Feedback given promptly (17)	0	0	0	5	17
ML	72(F22)	Clearly Stated SLOs (1)	1	0	1	14	56
		Understanding course assignments. (8)	0	0	2	14	55
		Relevance of content. (9)	0	0	1	20	51
		Utilized critical thinking. (12)	0	0	1	16	64
		Feedback given promptly (17)	0	0	3	11	58
	5(S23)	Clearly Stated SLOs (1)	0	0	0	4	1
		Understanding course assignments. (8)	0	0	0	5	0
		Relevance of content. (9)	0	0	1	4	0
		Utilized critical thinking. (12)	0	0	0	0	5
		Feedback given promptly (17)	0	1	1	1	2
MT	96 (F22)	Clearly Stated SLOs (1)	3	1	6	34	52
		Understanding course assignments. (8)	3	6	9	25	50
		Relevance of content. (9)	2	5	8	27	51
		Utilized critical thinking. (12)	2	2	4	27	56
		Feedback given promptly (17)	4	5	8	26	47
	30 (S23)	Clearly Stated SLOs (1)	1	2	3	8	16
		Understanding course assignments. (8)	3	1	5	6	13
		Relevance of content. (9)	4	3	3	5	14
		Utilized critical thinking. (12)	3	2	2	6	14
		Feedback given promptly (17)	2	0	2	9	15
MU	5 (F22)	Clearly Stated SLOs (1)	1	1	2	0	1
		Understanding course assignments. (8)	1	0	1	2	1
		Relevance of content. (9)	1	1	1	1	1
	3(S23)	Utilized critical thinking. (12)	1	1	1	0	1
		Feedback given promptly (17)	2	1	1	0	1
			0	0	0	1	2
		Clearly Stated SLOs (1)	0	0	0	0	3

Student Course Evaluations Feedback Fall 2022 and Spring 2023							
Course	N	Questions	SD	D	N	A	SA
		Understanding course assignments. (8)	0	0	0	1	2
		Relevance of content. (9)	0	0	0	0	3
		Utilized critical thinking. (12)	1	0	0	0	3
		Feedback given promptly (17)					
NU	294(F22)	Clearly Stated SLOs (1)	2	0	2	53	235
		Understanding course assignments. (8)	3	0	1	57	224
		Relevance of content. (9)	3	0	1	65	220
		Utilized critical thinking. (12)	0	0	1	56	234
		Feedback given promptly (17)	1	0	1	56	226
	142(S23)		0	2	0	22	111
		Clearly Stated SLOs (1)	0	3	0	19	111
		Understanding course assignments. (8)	0	2	0	20	109
		Relevance of content. (9)	0	2	0	21	107
		Utilized critical thinking. (12)	0	3	0	15	114
		Feedback given promptly (17)					
		Clearly Stated SLOs (1)	3	0	8	18	35
		Understanding course assignments. (8)	2	2	4	23	32
		Relevance of content. (9)	2	0	6	18	37
		Utilized critical thinking. (12)	2	2	3	21	34
		Feedback given promptly (17)	4	2	7	15	34
PY	64 (F22)		4	2	4	23	30
		Clearly Stated SLOs (1)	1	3	7	18	32
		Understanding course assignments. (8)	3	1	6	21	30
		Relevance of content. (9)	3	1	3	22	26
		Utilized critical thinking. (12)	2	2	7	21	30
	63(S23)	Feedback given promptly (17)					
		Clearly Stated SLOs (1)	0	0	1	4	13
		Understanding course assignments. (8)	0	0	0	7	10
		Relevance of content. (9)	0	0	0	7	11
		Utilized critical thinking. (12)	0	0	0	6	12
		Feedback given promptly (17)	0	0	1	4	12
			0	0	0	1	7
		Clearly Stated SLOs (1)	0	0	0	1	6
		Understanding course assignments. (8)	0	1	1	1	6
		Relevance of content. (9)	0	0	0	1	7
		Utilized critical thinking. (12)	0	0	1	1	8
		Feedback given promptly (17)					
RA	18(F22)	Clearly Stated SLOs (1)	0	0	1	4	13
		Understanding course assignments. (8)	0	0	0	7	10
		Relevance of content. (9)	0	0	0	7	11
		Utilized critical thinking. (12)	0	0	0	6	12
		Feedback given promptly (17)	0	0	1	4	12
	8(S23)		0	0	0	1	7
		Clearly Stated SLOs (1)	0	0	0	1	6
		Understanding course assignments. (8)	0	1	1	1	6
		Relevance of content. (9)	0	0	0	1	7
		Utilized critical thinking. (12)	0	0	1	1	8
		Feedback given promptly (17)					
		Clearly Stated SLOs (1)	1	0	1	33	122
		Understanding course assignments. (8)	0	0	2	28	129
		Relevance of content. (9)	0	0	3	30	128
		Utilized critical thinking. (12)	0	0	1	23	135
		Feedback given promptly (17)	0	3	1	28	125
RC	160 (F22)						
		Clearly Stated SLOs (1)	1	0	0	25	97
		Understanding course assignments. (8)	0	0	1	26	95
		Relevance of content. (9)	0	0	1	27	94
		Utilized critical thinking. (12)	0	0	1	26	93
	123(S23)	Feedback given promptly (17)	0	0	1	24	97
		Clearly Stated SLOs (1)	1	0	0	12	35
		Understanding course assignments. (8)	0	0	2	14	32
		Relevance of content. (9)	0	0	1	15	32
		Utilized critical thinking. (12)					
		Clearly Stated SLOs (1)	1	0	0	12	35
		Understanding course assignments. (8)	0	0	2	14	32
		Relevance of content. (9)	0	0	1	15	32
		Utilized critical thinking. (12)					
		Feedback given promptly (17)					
SG	48(F22)	Clearly Stated SLOs (1)	1	0	0	12	35
		Understanding course assignments. (8)	0	0	2	14	32
		Relevance of content. (9)	0	0	1	15	32
		Utilized critical thinking. (12)					



Student Course Evaluations Feedback Fall 2022 and Spring 2023							
Course	N	Questions	SD	D	N	A	SA
	51(S23)	Utilized critical thinking. (12)	0	0	2	12	34
		Feedback given promptly (17)	0	0	5	10	33
		Clearly Stated SLOs (1)	0	0	1	18	32
		Understanding course assignments. (8)	0	0	4	17	30
		Relevance of content. (9)	0	0	1	18	32
		Utilized critical thinking. (12)	0	0	1	18	32
		Feedback given promptly (17)	0	0	1	19	31
SO	47 (F22)	Clearly Stated SLOs (1)	0	1	5	17	24
		Understanding course assignments. (8)	0	2	3	19	23
		Relevance of content. (9)	0	1	4	17	25
		Utilized critical thinking. (12)	1	0	6	14	24
		Feedback given promptly (17)	0	2	6	13	25
	117(S23)	Clearly Stated SLOs (1)	0	0	5	46	66
		Understanding course assignments. (8)	0	1	1	41	57
		Relevance of content. (9)	2	3	10	49	57
		Utilized critical thinking. (12)	1	0	5	44	64
		Feedback given promptly (17)	1	1	5	32	18
SP	32(F22)	Clearly Stated SLOs (1)	0	0	0	11	21
		Understanding course assignments. (8)	0	0	3	10	18
		Relevance of content. (9)	0	0	4	11	17
		Utilized critical thinking. (12)	0	1	4	8	19
		Feedback given promptly (17)	0	0	3	8	21
	18(S23)	Clearly Stated SLOs (1)	0	0	1	5	12
		Understanding course assignments. (8)	0	0	1	5	12
		Relevance of content. (9)	0	0	1	11	13
		Utilized critical thinking. (12)	0	0	1	8	12
		Feedback given promptly (17)	0	0	1	8	12

Some of the issues using this assessment tool include not having enough students to respond, thus resulting in a poor sample size. To avoid this, if the number of students was five or less, the results were not used. Also, Southern had to be mindful of which courses were selected to represent General Education Outcomes because some methods are not taught every semester. After putting the numbers in a column side by side, many trends emerged. One of the most significant strategies that could improve student success is the revision of Student Learning Outcomes. Students surveyed expressed strong disagreements that the Student Learning Outcomes were written. The Assessment Academy Ad Hoc General Education Committee expressed concern and voted to review all course Student Learning Outcomes and work with faculty to update their course Student Learning Outcomes. Also, the Chief Academic Officer and the Assessment Academy is looking to schedule more professional development training on writing student learning outcomes, curriculum mapping, and course evaluations. After the training and review by the Ad Hoc Committee, the

Assessment Academy will review data to determine if the scores on course Student Learning Outcomes improved.

### **Brightspace Data**

Pivot Tables were compiled per semester utilizing Brightspace Data downloaded to Excel. After updating the General Education Outcomes and Rubrics during the Spring 2023 term, Southern could analyze two semesters of data using the General Education Rubrics. The following tables were developed to show the data from various courses:

#### **Summer 2023 Term**

Rubric Name                      Gen Ed - Critical  
Thinking

Count of Level	Column Labels		
Row Labels	MET	PARTIALLY MET	Grand Total
Analyzing Information CT3	14	1	15
Formatting Conclusion CT4	15		15
Gathering Information CT2	15		15
Identifying Issue CT1	15		15
<b>Grand Total</b>	<b>59</b>	<b>1</b>	<b>60</b>

\*No Unmet

This table shows that 14 students correctly analyzed that data, and one partially met the goal. All formatted a conclusion, gathered information, and identified issues.

#### **Summer 2023 Term**

Rubric Name                      Gen Ed - Written  
Communication

Count of Level	Column Labels			
Row Labels	MET	PARTIALLY MET	UNMET	Grand Total
Audience W5	14	1		15
Clarity W4	15			15
Development W3	13	1	1	15
Organization W2	15			15
Purpose W1	15			15
<b>Grand Total</b>	<b>72</b>	<b>2</b>	<b>1</b>	<b>75</b>

This table shows that 14 students correctly analyzed that data, and one partially met the goal. All were able to clarify information, organize the information, and state a purpose. Thirteen students were able to develop a paper; one partially could, and one could not.



### Summer 2023 Term

Rubric Name		Gen Ed - Quantitative Literacy
Count of Level	Column Labels	
Row Labels	MET	Grand Total
Application Q3	9	9
Calculation Q1	9	9
Interpretation Q2	9	9
<b>Grand Total</b>	<b>27</b>	<b>27</b>

\*No Partially Met or Unmet.

Nine students met all the rubric's components.

### Summer 2023 Term

Rubric Name	Gen Ed - Verbal Communication			
Count of Level	Column Labels			
Row Labels	MET	PARTIALLY MET	UNMET	Grand Total
Audience V4	1	12	5	18
Delivery V5	7	10	1	18
Development V3	11	7		18
Organization V2	6	12		18
Purpose V1	16	2		18
Grand Total	41	43	6	90

This rubric had many issues. Students had trouble addressing their audience (12 partially met, and 5 were unmet) and delivering the content (10 partially met and 1 unmet). Students (N=16) were able to state the purpose.

When analyzing all the data, it was noted that quantitative literacy was expressed different on the spreadsheet. When looking at the original Excel spreadsheet and returning to the original assignment in Brightspace, some faculty made an error and did not correctly assess an assignment using the Gen Ed rubric. Even if this was an error, it was important to note that training was needed regarding attaching the Gen Ed rubrics to assignments in Brightspace; therefore, during Faculty Convocation, a professional

development on attaching Gen Ed rubrics to assignments in Brightspace was presented by another faculty member who was proficient in Brightspace. Because the Assessment Academy decided to implement a pilot program utilizing the Gen Ed rubrics in Brightspace, and because of the small sample size, the error was easily noticed. Also, because the numbers in the Verbal Communication rubric were not in the "Met" column, the instructor changed his directions to be more specific, and the rubric was shared.

### **Course Student Learning Outcomes Assessment Data**

Identified as one of the strengths of Southern's Assessment Plan, the Course Student Learning Outcomes Assessment has continued to grow. Faculty complete one assessment report per semester, submitted to the Director of Accreditation and Assessment for review. Even though faculty's Course Student Learning Outcomes Form was changed, Southern still relies on the "Plan, Do, Study, Adjust" Cycle for classroom changes and budget allocations. These reports, the Academic Subcommittee Reports and the [Post Assessment on HIPS \(High Impact Practice\)](#), provide data on how Southern is continuing to assess courses and make changes. Because of the data, Southern purchased software for faculty and students, software for the classroom, and equipment for the classroom. Southern also purchased Kahoot, a game-based learning platform that brings engagement and fun in the classroom. Students enjoy the game and can make quizzes to help learn the material for an exam. Also, Southern purchased Grammarly to help improve with writing styles and communication; furthermore, Southern is invested in buying Game-Pro cameras for faculty to help in the classroom. Lastly, after noticing student's preference for Zoom classes especially during and after Covid, Southern, in the Fall 2023 term, implemented a new classroom modality called Hyflex. This modality enables a flexible participation policy for students, where they can choose to attend face-to-face synchronous class sessions in-person (traditional), complete class by watching it on Zoom, or watch the recording later. This gives the learner a choice, equivalency, reusability, and accessibility to education. It will require that the course be developed in Brightspace for both classroom and online instruction and the instructor be organized and have the technology available. The above-mentioned actions were based on the Course Student Learning Outcomes Reports and student surveys.

The course level assessment for the Fall 2023 term was due in December 2023 and results were tabulated. Noted that in Spring 2022 faculty(N=39) did not know what a student learning outcome was or where they were located. However, in Fall 2023, faculty (N=30) many were able to state that their student learning outcomes were in the syllabi. Also, in the Spring 2022 term, faculty stated that instructor delivery, resources, and evaluation methods was what needed to improve. For Fall 2023 term, faculty (N=30) faculty felt that it was only the instructor delivery and course content. Other issues, such as resources, curriculum classroom environment, policies, and practices were low. Lastly, the Paramedic Science Director also mentioned a need for increase visual technology in his classroom for EKG interpretation. He plans to use the new Anatomage table for Allied Health programs showing the cardiac systems conduction

system for various dysrhythmias. Also, he is trying to secure funding for the new Virtual Reality learning experience and new high fidelity training mannequins. This program will project a hologram of various patients with emergency issues. This learning simulation will meet the standards for high fidelity. The table below provides a comparative analysis of the past two semesters.

Comparative Analysis of Spring 2022 and Fall 2023 Term Course Reports		
Term	Spring 2022	Fall 2023
Number of Faculty Respondents	39	
Does Faculty know location of SLOs?	No- did not read answer correctly.	
Assessment Tool	Exam 14 Quiz 9 Homework 9 Presentation 5 Essay 15 Other 15	Exam Quiz Homework Presentation Essay Other
Did Students meet the goal?	Yes 23 No 1 Partially 14	
What could be changed? (3 highest)	Instructor delivery, Evaluation method Resources	Instructor delivery, Course content Other
What changes?	Grading, change in schedule	PowerPoint, use audio lectures, visualization, increase coverage.
Financial Resources?	Yes- 1 No- 38	

### **Program-Level Assessment Data**

Program-Level Assessment was identified as an area of weakness because of the lack of measurable Program Outcomes, lack of actions for improvement of teaching and learning, lack of common and consistent content on the website regarding program listings, and lack of implementation of the Assessment Plan at the program level. Southern used each visitor's findings to begin making changes. The foundation of a modified plan was already in place, and the Academic Assessment Subcommittee ("Assessment Academy") agreed that it was time for implementation. The process of assessing Program Outcomes is documented in the [Faculty Assessment Guide](#).

One of the first things completed was to revisit the Program Outcomes and adjust some wording. With the assistance of the Director of Accreditation and Assessment,



the Chief Academic Officer, Academic Deans, and the Directors, the Program Outcomes were updated and placed on the website. The previous visitors noted that the certificate programs and degree programs had the same outcomes, and these also were modified. The College brought in a consultant to help explain the differences between Course Student Learning Outcomes and Program Outcomes. With this knowledge, more updates were completed.

After completing the rewriting of Program Outcomes, the Program Directors reviewed their program curriculum mapping. This mapping shows how the General Education Outcomes are integrated into each program and how their Program Outcomes are met in each course. Curriculum mapping helped the Directors note any gaps or overlaps in their curriculum so changes could be made to improve student learning. Because of this mapping, two programs, Paramedic Science and Criminal Justice, requested curriculum changes through the Curriculum and Instruction Committee. For example, Criminal Justice requested the following changes:

1. Remove CS 102 Computer Literacy
2. Remove AH 122 First Aid and AH 124 CPR
3. Remove CJ 216 Corrections Management
4. Remove SO 200 Sociology as a pre-requisite
5. Add EN 102 as an alternative course
6. Add CJ to PY 226 in the catalog.
7. Re-Sequence PS 202, EN 115, and BU 205

The justification for this request was that it would help streamline the Criminal Justice program and eliminate confusion on what course to take for different pathways. Students will achieve one baseline Criminal Justice degree while maintaining the smooth transition to a four-year degree program.

Southern WV Community and Technical College Information Technology Department has strived to make the website's content consistent and transparent regarding the programs, certificates, and skill sets. All programs have at least one mission, goal, Program Outcomes, and curriculum and achievement data. Programs with a handbook are posted for student access and public view. In the narrative of the programs that prepare students to take a certification or licensure exam, the Program Directors have disclosed information regarding the U.S. Department of Education implemented regulations (Regulation 34 CFR 668.43 (a) (5) (v)), which requires Southern WV Community and Technical College's Associate Degree Nursing Program to provide a list of all states/jurisdictions where the institution's curriculum meets state educational requirements for professional licensure or certification.

Another vital component of Program Assessment is the annual survey developed in Microsoft Forms. This [survey](#) report was sent to various Program Directors and addressed the findings of the first annual program survey conducted using Microsoft Forms. Currently, Southern has 16 programs resulting in a degree; six are nationally accredited, and Business Accounting and Business Administration is obtaining one. The areas included the mission statement, congruency of the mission statement to the



College, advisory board, faculty support, Student Services, resources, Program Outcomes, and benchmarks. A copy of the survey with the results is available for review. The response rate for the survey was 88% (N=16). The areas of mission statement, attendance at the advisory meeting, faculty, and usage of Student Services were evaluated as satisfactory. Retention rates varied from 50-78%, and completion rates were from 48-100%. The areas needing improvement were related to the Program Outcomes being discussed in advisory meetings (77%) and adequacy of resources (86%. N=15/16). These numbers may be slightly decreased due to the newness of focusing on Program Outcomes' measurement and data and the realization that these outcomes lead the program to success. Once a need is identified by a program, Southern's Administration has always been willing to invest in these various programs, which has led to the updating of labs and classrooms. Through various expansion grants and Perkins funds, Southern has been able to maintain state-of-the-art Allied Health Skill Labs and simulation centers.

Southern has continued to do Five-Year Program Reviews as required in Title 135, Procedural Rule, West Virginia Council for Community and Technical College Education, Series 10, [Policy Regarding Program Review](#). Southern has a rotating [Program Review schedule](#) that is updated annually to reflect which program reviews are to be done in the following years. For example, when Paramedic Science was due for review in the 2022-2023 school term, the Program Director found that the graduation rate had decreased significantly for the Paramedic Science degree but not for the Emergency Medical Technician (EMT) degree. Because of the severe shortage of First Responders in West Virginia, students who obtained their EMT degrees were quickly hired and began working and supporting their families. Southern realized that the EMT program was needed, but so was the Paramedic Science program; therefore, a change in the program occurred. Classes were realigned in the Emergency Management Services/Paramedic Science by allowing students to test for their National Registry Advance Emergency Technician (AEMT) after the program's first semester. This allowed certified AEMTs (Advanced Emergency Medical Technicians) to bridge to Paramedic Science starting in the second semester. This change resulted from data analysis and recognizing the community's needs (see [article](#)). For the Fall 2023 term, The Paramedic Science program had 23 students enter the program due to curriculum changes and rigorous marketing by the Program Director.

In the 2023-2024 term, four (N=4) programs were tasked to submit a program review under the new [template](#). Deans and Program Directors were asked to include the adequacy, necessity, viability, and consistency in the executive summary. Assessment data, program outcomes, and curriculum mapping were reflected in the reports. The Directors discussed how data was collected, the reason for curriculum changes, on the correlations of how modifications in the program related to the Strategic plan and college mission, Achievements, and progress.

During the review of the program data regarding fall enrollment, the Chief Technology Officer noted discrepancies in what Argos and Banner sent versus what the Program Directors reported. He questioned why their numbers were different than what

was reported regarding the headcount and completion rate. The Program Directors stated they had to report what numbers they had at certain times in the semester. While Argos and Banner go directly by major codes, and no time limit was specified. After much collaboration, programs will report as their accreditation bodies require, but the Program Directors provided definitions for headcount and completion rates as specified by each accrediting body. The results of the Program Reviews correlated directly with the college's graduation rate. The Completion rates for the four problems are in the table. Many theorize that the completion rate is decreased due to students having to work, financial reasons, obtaining a skill set, and not completing the degree or certification. Program Directors and Student services are reviewing the numbers and seeing what interventions can be implemented to assist the student in completing the program.

Program Completion Rates from 2023-2024 Program Reviews					
Program	Definition	Rate			
Board of Governors (Degree)	Defined as per Argos/Banner. First class to graduation.	No completion rates were available. Graduates (N=95) for 2018-2023. Headcount (N=51) for 2018 to Fall 2023.			
Medical Lab Assisting (MLA) (Certificate)	MLA is a certificate program so the Program Director uses the Medical Laboratory Technology definition, which is the number of students who complete the first semester to confer a degree.	Year	Head Count	Completion Rate	
		2019	21	32%	
		2020	15	57.9%	
		2021	17	15.8%	
		2022	13	5.9%	
Occupation Development (Degree)-does not have students at this time.	Defined as per Argos/Banner. First class to graduation.	Year	Head Count	Completion Rate	
		2019	2	0	
		2020	0	0	
		2021	1	0	
		2022	0	0	
Surgical Technology (Degree)	Defined as the number of students enrolled after withdrawal date to conferring a degree.	Year	Head Count	Completion Rate	
		2019	9	67.0%	
		2020	13	76.9%	
		2021	14	71.0%	
		2022	15	73.0%	

Lastly, the various committees of reviewers also pointed out that Occupation Development in Associate Applied Science has not admitted students for a number of years. This is due to the lack of apprenticeships in the area. It is a statewide program involving various colleges within the Community and Technical College System, the United States Department of Labor, and the Bureau of Apprenticeships. It has been



listed on Southern's degree inventory since 1987. It is a required program for students seeking apprenticeships along with a college education in West Virginia. Therefore, a final recommendation was made to for continuation of the program with corrective actions. Some of these corrective actions could be reviewing the possibility of various avenues to incorporate various programs such as WVRocks (West Virginia Remote Online Collaborative Knowledge System) which allows students to work on 8-week courses at the home institution, thus helping to improve completion rates for college, micro-credentialing, a way of teaching to lead to do cost-efficient course in skills and certifications in a few weeks, utilizing workforce development, working with Board of Governors degree representative to see if any students meet qualifications, researching childhood specialists program with skill sets in Occupation Development, and collaborating with the West Virginia Joint Apprenticeship Programs to implement a program with on-the-job-training, and updating the college catalog to include the Occupation Development Associate in Applied Science. Southern may also meet with the representatives of the United States Department of Labor Bureau of Apprenticeships and Trainings program to explore opportunities and assess for programs in the area.

### **Co-Curricular Data**

After creating a definition and an Assessment Plan for Co-Curricular, Southern has implemented analyzing data. The College was collecting simple descriptive statistics on attendance of various program admission levels and on how many students used the resources available; however, the multiple programs did not have a Program Outcome. Each department developed one Program Outcome for one of their programs and collected data.

The Department of Admissions decided that their overall goal for their Assessment project would be that students connect with resources that improve their odds of success. Their specific goal was to have at least two-thirds of students who complete the New Student Orientation agree or strongly agree that New Student Orientation helped them develop a feeling of connection to the College community. This goal was under the Unit Goals that students will feel connected to the community, the Institutional General Education Outcomes of Intercultural Knowledge and Competence, and the CAS Standards of Domain 1) Knowledge Acquisition, Domain 2) Cognitive Complexity, Domain 3) Intrapersonal Development, Domain 4) interpersonal Competence, Domain 5) Humanitarianism and Domain 6) Practical Competence. The New Student Orientation program was conducted on August 17, 2023, and over 200 students participated. Students (N=74) scored 1.49 as an organized score, and a 1.46 connected to the college on the New Student Orientation Evaluation Form. The instrument's goals were to be between a positive one (+1) and a positive two (+2); therefore, the result was within the acceptable range, and students felt connected to the college by the end of the day. Graphs illustrating the data collected are available on the College's website under Co-curricular handbook. The final draft of this yer's handbook will not be completed until end of semester. On July 1<sup>st</sup>, a new handbook for 2024-2025 will be started with the new plans from the Directors.

### **Administrative Assessment Data**

In October 2023, Southern attempted to integrate administrative assessment into the Assessment model. The staff members in these departments wanted to be included in Assessment and felt they could contribute to the process. The departments under this section include Human Resources, Finance, External Affairs, and Workforce. These departments indirectly affect students and show support for the departments that have direct interaction with students. Without administrative support, Southern could not achieve their mission of student success in their education journey. However, the Assessment Academy members felt that this did not relate to student learning and Administrative Assessment should not be part of the Assessment Model.

#### **4.B.3 Process and Methodology: The institutions processes and methodologies to assess student learning reflect good practice, including the substantial participation of faculty, instructional, and other relevant staff members.**

Effective Assessment reflecting good practice and participation by all is a matter of commitment to Southern, not simply an importance of compliance. Southern is dedicated to establishing a culture of Assessment embedded in every aspect of the educational process, from student service to academia to co-curricular to administration. This active participation in the College's strategies and methodologies to assess student learning is apparent in the Assessment Model, the amount of professional development offered, and a college-wide attitude that understands the importance and value of Assessment.

Southern is creating a culture of Assessment and good practice by developing procedures and expectations that involve faculty in every facet of the Assessment process. Timelines are created, and announcements are made in monthly town hall meetings. Faculty are informed when various Assessment items are needed, and deadlines are specified. Reporting responsibilities include Course Student Learning Outcome Reports, program-level annual surveys, attaching General Education Rubrics to assignments and quizzes, program reviews, and review of syllabi.

Faculty and other employees are supported in Assessment by the Director of Accreditation and Assessment, a faculty member, the Chief Academic Officer, the President, the Chief Information Officer, the Director of Institutional Research, Finance, and many more. Southern provides Assessment training and opportunities for continued growth in the accreditation and Assessment processes. Assessment is part of faculty's contract and may be part of faculty's evaluation and help with advancement. Faculty are encouraged to participate in Assessment during meetings, governance days, own hall meetings, and in the classroom.

Southern's processes of Assessment described in 4.B.1 establish newly stated measurable, realistic, and observable outcomes and ways to assess at the three levels: General Education Outcomes, Program Outcomes, and Course Student Learning

Outcomes. The College has developed and followed a timeline that clearly explains when various assignments are due:

### Summary Timeline for Assessment

Aug.	Sep.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	June/July
school					Collect General Education data.  Develop strategies.				Assessment Report	
Aug.	Sep.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	
Director of Accreditation and Assessment requests data from Director of Institutional Research	Director of Accreditation and Assessment meets with Deans and Program Directors	Deans, Program Directors, and faculty work on Reviews		Completed Reviews sent to Director of Accreditation and Assessment		Revised Reviews sent to Academic Student Affairs Committee		Revised Reviews sent to President's Cabinet		Revised Reviews sent to Board of Governors and Community and Technical College System by May 31
Aug.	Sep.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	

Aug.	Sep.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	June/July
	Program Directors and Deans submit Part I of Annual College Survey to Director of Accreditation and Assessment and select 20% of Program Outcomes to assess		Collect Data		Collect Data		Collect Data	Program Directors and Deans submit Part II of Annual College Survey to Director of Accreditation and Assessment		Program Directors and Deans submit Annual Surveys to Accreditation Offices, as well as Director of Accreditation and Assessment

Aug.	Sep.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May
Faculty collect data for Course-Level Assessment.				Faculty submit Course-Level Assessment Form to Director of Accreditation and Assessment.	Faculty collect data for Course-Level Assessment.				Faculty submit Course-Level Assessment Form to Director of Accreditation and Assessment.
Director of Accreditation and Assessment provides summary of Assessment Report from spring semester's data.									Director of Accreditation and Assessment provides summary of Assessment Report from spring semester's data.



Aug.	Sep.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	June/July
Chief Student Services Officer collects data.								Chief Student Services Officer submits report to Director of Accreditation and Assessment		
								Chief Student Services Officer and Co-Curricular Committee plan co-curricular assessment for next academic year		

### Timeline Key:

Blue – Institution Learning Assessment- General Education Outcomes

Yellow- Program-Level Review: Five-Year

Orange- Program-Level Review: One-Year

Pink- Course-Level Assessment

Red-Co-Curricular Assessment

The Academic Assessment Subcommittee (AAS) ("Assessment Academy") provides assessments regarding the assurance of quality and consistent teaching and learning through the student's education journey. The Academic Assessment Subcommittee has made great strides in quantifying the General Education Outcomes; this was noted by the Mentor from the Higher Learning Commission's Assessment Academy when she wrote:

"I know I was only supposed to address changes in the last six months, but I'd like to commend Southern on their commitment to transparency and development of the Assessment website with dedicated information and resources on topics including: program and course level assessment, co-curricular assessment, faculty assessment guide, syllabi (and assessment), advisory (and assessment) as well as the above stated GEO work. Since I have mentored this project from the beginning, it is satisfying to see how the Academic Assessment Subcommittee has really taken charge of communicating their assessment culture. Yes, static assessment reports are there (these formed the bulk of the website from 3 years ago), but the AAS is really making the effort to engage with stakeholders with this website development that can now be viewed as a resource asset."

The Academic Assessment Subcommittee is now in the second phase of its Academy Project: gathering and analyzing data to note trends and make changes for improvement. Southern has made positive strides in making data-driven decisions. Some of these have been at the request of the Academic Assessment Subcommittee, based on Course-Level Assessments, Argos reports on General Education Outcomes, and Program-Level Assessments. This 100% faculty-driven committee meets monthly and is open to the college community; the committee follows Robert's Rules of Order

and takes minutes. Based on the mentor's suggestion, this committee will divide into two groups but meet monthly. Also, this committee collaboratively created the Faculty Assessment Guide, which gives tips on Assessment, Bloom's Taxonomy, and the writing of Student Learning Outcomes versus Program Outcomes and General Education Outcomes.

Another crucial collaborative effort at Southern was the creation of the new syllabi format. Faculty Senate and the Academic Assessment Subcommittee worked to develop the format and what they felt was needed in a syllabus. After approval from the Academic Student Affairs Committee, President's Cabinet, and public for 30-day comment, the format was sent to Information Technology, which hypothesized they could do a Banner merge into the syllabi and keep information consistent and constant. Faculty were still able to add their parts, thereby ensuring academic freedom.

Showing support for accreditation, Southern's Board of Governors has placed the Accreditation Liaison Officer (ALO), an ex-officio member of the Academic Assessment Subcommittee, on each meeting's agenda. These informative presentations provide a primary avenue for keeping the Board of Governors up-to-date on what is occurring with Assessment and accreditation.

Southern is moving forward in using Assessment tools, such as Brightspace, rubrics, surveys in Microsoft Forms, and Argos, in collecting data for the three levels of academic Assessment. Southern also recognizes the importance of collecting co-curricular data and using it to change their programs.

When asked to do a SWOT (Strength-Weakness-Opportunities-Threats) analysis, the Academic Assessment Subcommittee was quick to supply answers. One of the first ones was the strength, work ethic, and makeup of the "Assessment Committee." Without this group, assessment would still be in its infancy stages and only at a point to begin gathering data. This group has worked hard and collaboratively to change the perception of assessment at Southern from "doing taxes" to "student learning." Provided below is the SWOT Analysis the Committee made. The answers reflect various opinions of each member and will be viewed as a tool to guide the Academy in moving forward in further developing Assessment at Southern and thereby improving student learning and success.



**Strengths-Weakness-Opportunities-Threats Analysis**  
**By Assessment Academy Subcommittee**

<p style="text-align: center;"><b>Strengths</b></p> <ul style="list-style-type: none"> <li>• People who work in the Assessment Academy and their work ethic.</li> <li>• Ground work is Laid.</li> <li>• Procedures in Place.</li> <li>• Team-oriented</li> <li>• Website</li> <li>• Professional Development sessions</li> <li>• Increased understanding of assessment by faculty.</li> <li>• Ongoing mentality of assessment</li> <li>• Support of current administration</li> <li>• ALO</li> <li>• HLC Liaison</li> <li>• Transparency of assessment</li> <li>• Revamping of forms</li> <li>• Improvement of culture regarding Assessment</li> </ul>	<p style="text-align: center;"><b>Weaknesses</b></p> <ul style="list-style-type: none"> <li>• Need more education, more professional development to increase understanding</li> <li>• Some older faculty view as more paperwork</li> <li>• Culture is slow to change</li> <li>• Definite cycle of outcomes or a certain timeline to follow</li> <li>• Closing the Loop</li> <li>• Loss of Institutional Research Directors and his vast experience</li> </ul>
<p style="text-align: center;"><b>Opportunities</b></p> <ul style="list-style-type: none"> <li>• Chance to make changes to promote student learning</li> <li>• Show what resources Southern has available.</li> <li>• Increase student learning and success</li> <li>• More resources</li> <li>• Chance for more "assessment" conferences</li> <li>• Increase retention rate</li> <li>• Increase graduation rate</li> <li>• Increase completion rate</li> <li>• Enhance curriculum</li> <li>• Improve student learning outcomes</li> </ul>	<p style="text-align: center;"><b>Threats</b></p> <ul style="list-style-type: none"> <li>• Faculty perceptions</li> <li>• Possible administrations</li> <li>• Legislative changes</li> <li>• Interfering/Mitigating Factors</li> <li>• Outside pressure to confirm</li> <li>• Time</li> <li>• Continuous change</li> </ul>

### Electronic Resources

[Institutional Governance Handbook](#)  
[SIP-2171, Minimal Qualifications of Faculty](#)  
[West Virginia Higher Education Policy Commission \(HEPC\) Resources Data](#)  
[SCP-2875, Workload Requirements for Full-time Faculty and Instructional Specialists](#)  
[SIP-3160, Course Syllabus](#)  
[SIP-3160.A, Course Syllabus Format](#)  
[General Education Rubrics](#)  
[General Education Outcomes](#)  
[SCP-3637, General Education Philosophy and Goals](#)  
[Faculty Assessment Guide](#)  
[Determining Qualified Faculty through HLC's Criteria for Accreditation and Assumed Practices](#)  
[SCP-2218, Evaluation of Full-time Faculty](#)  
[SCP-2218.A, Faculty Evaluation Forms](#)  
[SCP 3620 Policy Regarding Program Review](#)  
[SAA Equal Opportunity, Harassment, and nondiscrimination Policy](#)  
[Faculty Handbook](#)  
[SIP-2220, Course Feedback](#)  
[SIP-2220.A, Course Feedback Survey](#)  
[SCP 2664---](#)?  
[SIP-7000.A, E-mail Procedures and Guidelines Governing Distribution Lists](#)  
[Co-Curriculum CAS Standards Reports](#)  
[Performance Appraisal Forms](#)  
[SCP-2624, Employee Development](#)  
[SCP-5065, Awarding of Undergraduate Tuition and Fee Waivers](#)  
[SIP-2165, Educational Release for Classified Employees](#)  
[Current College Catalog \(2023-2024\)](#)  
[College Catalog 2022-2023](#)  
[College Catalog 2021-2022](#)  
[Co-Curricular Handbook](#)  
[2020-2021 College Catalog](#)  
[Academic Program Review Schedule Matrix 2023-2028](#)  
[Board of Governor's Meeting Minutes](#)  
[Board of Governor's Meeting Schedule and Agenda](#)  
[Employee Directory](#)  
[Organizational Chart](#)  
[Employee Handbook, SAM 2000.1](#)  
[Faculty Credentials Report](#)  
[Faculty Credential Review Examples \(onsite\)](#)  
[Institutional Governance Homepage](#)  
[Great Colleges to Work Survey Reports 2019](#)  
[Strategic Enrollment Plan 2018-2023](#)

**Strategic Enrollment Plan 2023-2028**

DRAFT  
2023-2028  
Strategic Enrollment Plan

## **Classified Staff Council Report to the Board of Governors**

**December 12, 2023**

**The Classified Staff Council met on November 7, 2023.**

**The Classified Staff elected our Vice Chair Angela Dotson and our recorder Shelly Stewart.**

**Held our Apple Butter fundraiser on November 8 and we are still selling quarts and pints.**

**We are reviewing our Constitution.**

**Our staff has participated in every Governance Day this year, they have completed 197 professional development courses, four staff members are working on their degrees, 16 staff members have helped decorate for the holidays, 15 staff members attended Commencement, 12 have worked the food pantry/food giveaways, many more worked the trunk treat.**

**Respectfully Submitted by**

**Kim Maynard, Vice Chair**

**Classified Staff Council**

**Memo**

To: Southern WV Community & Technical College Board of Governors

From: Velva Pennington, Interim Chief Finance Officer

CC: Dr. Pamela Alderman, President

RE: Finance Update

As we are close to ending the second quarter we are below average in spending, spending on average around 41% in all areas. It currently costs the college \$39, 129.87 a day to operate. We have 292 days of operational cash on hand.

We have collected \$1,936,482 in tuition and fees revenue this year, which is 39% of our 2024 tuition and fees budget. Our interest income is at 94% of the budget due to interest rates remaining high.

**Southern WV Community & Technical College**  
**Operating Budget Cash Analysis**  
**Second Quarter 2024**

	FY 2024 BUDGET	FY 2024 ACTUAL YTD	Comparison %	FY 2023 BUDGET	FY 2023 ACTUAL YTD	Comparison %
<b>TOTAL REVENUES:</b>						
Tuition and Fees	\$4,981,610	\$1,936,482	39%	\$5,324,000	\$2,058,930	39%
Capital Fees	308,082	113,540	37%	425,000	226,057	53%
Workforce Revenue	400,000	153,877	40%	-	-	0%
Auxiliary Enterprises	35,000	14,156	40%	40,000	22,339	56%
Other Operating Revenue	50,000	41,531	83%	350,000	105,956	30%
State Appropriations	5,849,656	3,512,939	40%	8,557,086	3,331,517	39%
Investment Income	245,000	291,358	94%	15,000	88,315	589%
Other Nonoperating revenues	-	-	0%	-	-	0%
<b>TOTAL REVENUES</b>	<b>\$14,869,349</b>	<b>\$6,008,384</b>	<b>40%</b>	<b>\$14,711,086</b>	<b>\$5,838,313</b>	<b>40%</b>

<b>TOTAL EXPENSES:</b>						
Salaries and Wages	\$9,826,117	\$3,516,565	36%	\$9,162,900	\$3,831,327	42%
Benefits	2,634,027	1,065,351	40%	2,658,874	1,066,811	40%
Utilities	862,100	381,775	44%	810,000	357,775	44%
Supplies and Other Services	2,296,400	1,029,179	45%	2,079,304	1,207,837	58%
<b>TOTAL OPERATING EXPENSES</b>	<b>\$15,620,644</b>	<b>\$5,986,869</b>	<b>38%</b>	<b>\$14,711,086</b>	<b>\$6,463,749</b>	<b>44%</b>

Net Change in Cash	(\$751,295)	\$21,514	\$0	(\$690,436)
Cash Beginning Balance	11,403,636	11,403,636	12,757,927	12,757,927
Ending Cash Balance	11,403,636	11,425,150	12,757,927	12,127,491

Summary		Operational Cash on Hand Days	
Beginning Cash Balance	\$11,403,636	2024 Operational Expenses	\$5,986,869
Revenues	\$6,008,384	Days/yr	153
Expenses	(\$5,986,869)	Operational expenses per day	\$39,129.87
Ending Cash Balance	\$11,425,150	2024 1st qtr Cash on Deposit	\$11,425,150
		Total Operational Cash sustainability	292





President's Report  
December 12, 2023

- "A Very Southern Christmas Concert" was held on December 2<sup>nd</sup> at 7 pm and December 3<sup>rd</sup> at 3 p.m.
- Fall Commencement was held December 9<sup>th</sup> at 10:00 a.m.
- Work on Mortuary Science and Mine Management is moving forward.
- Strategic Planning is underway and going well.
- Southern's Foundation sold homemade apple butter with proceeds going to Southern Samaritans.
- Selected as one of West Virginia's Wonder Women by WV Living Magazine. Spoke at luncheon held at the Holiday Inn & Suites in Charleston November 2<sup>nd</sup>.
- Lineman Program held graduation November 4<sup>th</sup>.
- Attended Boone County CTE Fall Advisory Dinner
- Participated in Meet the President on Logan Campus (Williamson Campus Met the President to be rescheduled)
- Attended Southern's Veteran's Day program on the Logan Campus November 13<sup>th</sup>
- Attended monthly Chamber meeting.
- Attended Advisory Council for CTC meeting.
- Attended Air Mobility Initiatives Strategic Planning meeting at Mingo Co. Redevelopment Authority on November 15<sup>th</sup>.
- Partnered with Logan Regional Medical Center Reindeer Dash 5k at Chief Logan Park held on November 18<sup>th</sup>. Food was collected for Southern's food pantries.
- Southern Coalition for the Arts presented "Rudolph the Red Nose Reindeer" in the Savas Kostas Performing Arts Theater November 18<sup>th</sup> and 19<sup>th</sup> as well as performances through the week.
- Attended Coalfield Health Board meeting.
- Scotland/Ireland trip – interview on WOWK November 28<sup>th</sup>
- Giving Tuesday November 28<sup>th</sup>. Proceeds help those students participating in the Scotland /Ireland study abroad trip.
- Allied Health and Nursing held Open House event on the Logan Campus November 28<sup>th</sup>.
- November 30<sup>th</sup> Purse Bingo was held on the Williamson Campus in the Academy for Mine Training and Energy Technologies (formerly known as the Armory building) at 6 pm. Proceeds will go towards scholarships and expanding Workforce Development programs. Very successful fundraising event.

- Residential Wiring Students received a storage building for wiring training.
- Hosted Southern Foundation Board Meeting and Annual Meeting December 5<sup>th</sup>.
- Attended Logan County Steering Committee meeting December 6<sup>th</sup>.
- Working with Mingo County Board of Education with CTE programs.
- Spoke at Kanawha Valley Mine Institute at the Holiday Inn & Suites in Charleston December 7<sup>th</sup>.
- Hosted Logan County Chamber of Commerce Christmas Brunch earlier today.

**Mine Management Advisory Committee Members**  
**2023**

1. Ritchie Belcher, JENNMAR Services
2. Scott Brown, Coronado Coal
3. Robert (Bud) Baldwin, Energy Resources Engineering, PLLC
4. Eric Coleman, JENNMAR
5. Jeff Gillenwater, Alpha Metallurgical Resources
6. Brandy Goble, Blackhawk Mining
7. Weston Harvey, Blackhawk Mining
8. Brian Kirkendoll, American Hydraulics and Rebuild
9. Eric Lilly, Coronado Coal
10. Chris Prater, Blackhawk Mining
11. Aaron Preece, Arch Coal, Inc.
12. Matt Schram Ramaco Resources
13. Monica Tolliver, Coronado Coal
14. Kevin Whipkey, Whipkey Engineering and Technical Services, LLC
15. Cliff Workman, Coronado Coal

The Mine Management Program is designed to prepare and educate individuals for front-line or mid-level positions in the mining industry, both surface and underground. A degree in Mine Management will provide graduates with diverse opportunities, including career progression and the ability to be employed in a global profession. This program applies to all energy resource concepts, including coal, oil, gas, and salt. The associate in applied science program encompasses a wide variation and correlation of people, financial resources, equipment, community, environmental, and regulatory agencies, providing the management team with marketable skills and an educated workforce in today's competitive landscape.

### Mine Management Reimagined Curriculum - 60 Credit Hours

#### First Semester

Dept/No.	Title	Credit Hours
<b>Support Courses</b>		
BU 115	Business Mathematical Applications	3
CS 102	Computer Literacy	3
EN 101	English Composition I	3
MN 109	Mine Law, Safety, and Health	3
MN 115	Introduction to Mine Management	3

#### Second Semester

Dept/No.	Title	Credit Hours
<b>Support Courses</b>		
BU 205	Communications in Business	3
MG 261	Human Resources Management	3
MN 112	A Comparative History of Mining	3
PY 201	General Psychology	3
*Elective		3

\*AC, BU, EC, EG, FN, MG, MK, MN, TS, WL, or applicable industrial certification approved by the Chief Academic Officer.

#### Third Semester

Dept/No.	Title	Credit Hours
<b>Support Courses</b>		
EC 241	Principles of Economics I	3
MG 264	Supervision	3
MG 268	Labor Relations	3
MG 269	Effective Leadership	3
MN 200	Cultural Aspects of Mining	3

#### Fourth Semester

Dept/No.	Title	Credit Hours
EC 242	Principles of Economics II	3
MG 266	Project Management	3
MG 272	Industrial Leadership	3
MG 273	Organizational Behavior	3
MN 215	Environmental Aspects of Mining	3

The Mine Management Program is available in the following modalities: Fully online, Hybrid, and Weekend FastTrack.

Formats will be available in the following:

Expedited track available – 1.5 years

Traditional (15 hours/4 semesters for 2.0 years)

Part-Time (2.5 years)



**Southern West Virginia Community and Technical College  
Board of Governors  
Meeting of October 17, 2023  
100 College Drive, Logan, WV  
Logan Campus, Building C, Room 428  
Via Zoom Meeting ID: 941 0594 9573**

<https://zoom.us/j/94105943573?pwd=bzZNbjdsSC93ZWlnSk40VDZtcHJrdz09>

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

**MINUTES**

**Board Members Present:** Bud Baldwin, Chair; David Gresham, Shawn Cline-Riggins, Sam Stewart, Josh Stowers, Jeremy Thompson, Virgil Underwood, Chris Gray, and Chris Ward

**Board Members Absent:** George Nisbet

**Also Attending:** President, Dr. Pamela Alderman, Jennifer Dove, Recorder, Velva Pennington, Interim Chief Finance Officer, Kimberly Maynard, Classified Staff Vice Chair, David Lord, Director of Safety and Campus Operations, Debbie Dingess, Chief Human Resources Officer,

**Guests:** None

**1. Call to Order**

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

**2. Call for Public Comments**

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

**3. Finance Report**

Ms. Velva Pennington, Interim Chief Finance Officer, provided the following financial update:

- Finance has just ended the first quarter of the fiscal year.
- Finance statements were due and turned in October 15<sup>th</sup>. A copy to review will be provided.
- First Pell refund to students on September 20<sup>th</sup> in the amount of \$743,918.78.
- College is on target with spending.
- The college has approximately 302 days of operational cash on hand.
- The audit has been completed and submitted.



President Alderman provided the following update on Mr. Bill Alderman's behalf:

- A copy of the draft focus report provided.
- President Alderman and Mr. Alderman will work in November to complete the report.
- The Assessment Academy has been working hard with other in the institution to gather numbers and data for the report. Focus visit will be looking at assessment and credentialling.
- Assessment Academy team attended a Roundtable meeting in Chicago. President Alderman gave a review of the visit.
- Credentialling is an issue among other colleges as well. Regina Bias, Director of Accreditation and Assessment attended the meeting and was pleased to report that we are on track. The college is doing well. Was happy to receive validation that we are where we should be. Met our Scholar at the meeting and was able to talk with her.
- President Alderman is very happy with how everyone is working together as one college.

**5. Presidents Report**

President Alderman's full report is attached to the agenda packet. The President presented the following highlights to the Board:

- Semester is underway and past the midterm point.
- Hosted many events: Southern's Foundation Executive Board held a meeting on campus and want to continue having meetings here. Hosted Roundtable event for Federal Reserve President, Tom Barkin to discuss the needs of the community.
- Governance Day was on September 8<sup>th</sup> and the next is November 3<sup>rd</sup>.
- Hosted NASA. Representatives discussed different career pathways to NASA. Very impressed with the questions that middle school students asked. Thanked Mr. Stacy Dingess, Chief External Affairs Officer for setting this up.
- Starting a new Customer Service Excellence program. The first presentation was on September 28<sup>th</sup>.
- September 30<sup>th</sup>, we hosted our first trail ride event. Very fun and successful event.
- President Alderman spoke at a Lunch and Learn event for Logan Regional Medical Center regarding breast cancer.
- PBS was here today filming a documentary featuring Southern. President Alderman is very excited about the finished product.
- President Alderman, Chair Baldwin, and Jennifer Dove attended the BOG Summit in Charleston. Chair Baldwin shared his thoughts of the Summit. Very happy with Southern's position among other institutions. President Alderman was part of a panel discussing cyber resiliency.
- Census date is October 15<sup>th</sup>. Enrollment is up 7.11% headcount from this day last year. 10.44% FTE from last year. President is very excited about the increase in a time with others are struggling. Thanked everyone for their hard work to get the numbers up.

**6. Classified Staff Annual Report**

Kimberly Maynard, presented the following report:



subcommittees: Hallmark, Southern Samaritans, Legislative, Professional Development, and Website.

- Held elections to fill all positions. Will be holding an election to fill Classified Staff Chair.
- Will be working with the Foundation to make and sell apple butter to raise funds for Southern Samaritans.
- Next meeting is in November.

## **7. Faculty Senate Report**

Chris Ward provided the following Faculty Senate update:

- Working on Constitutional amendments of our Senate makeup due organizational structure makeup changes. Senate receptive to the changes.
- Reviewing and revising policies regarding Faculty Promotion and Faculty Incentive pay.

## **8. Organizational Chart**

President Alderman presented the Organizational Chart to the Board on behalf of Debbie Dingess.

- Velva Pennington, Interim Chief Financial Officer.
- Will review positions as they become available.
- Chief Student Services Officer page, Cassandra Vance moved from Wyoming to Logan.
- Shelby Porter new title as Operations Manager.
- Stephanie Mounts, Director of Professional and Technical Studies.
- One Nursing faculty vacancy.
- Removed Weekend from titles.

## **9. Emergency Preparedness Report**

Ms. Lord's full report is attached to the agenda packet. Mr. Lord presented the following highlights to the Board:

- ASHER exercises are completed on each campus.
- Active Shooter training on September's Governance Day.
- Emergency Plan updated in July.
- Department of Justice initiated quarterly homeland security meetings.
- Microsoft Teams will now store all documents.
- Southern's crime statistics were uploaded to the US Department of Education's portal. Happy to report that Southern had no incidents.
- The National Emergency Alert System conducted a test on October 4<sup>th</sup> at 2:20. The system is tested annually.
- Southern will be doing a similar test on October 30<sup>th</sup> at 1:00 p.m.
- Board members will have a vital role if Southern experienced an emergency situation to help with students, communities, etc.

## **10. Action Items**

### **10.1 Approval of August 15, 2023, Board Minutes**

**MOTION:** Sam Stewart moved to approve the August 15, 2023, meeting minutes with corrections. 207

**ACTION:** Josh Stowers seconded the motion. The motion was carried unanimously, and Chair Baldwin declared the motion adopted.

**10.2 Request for Approval to Release Institutional Policies For Additional 30-Day Comment**

**10.2.1 SCP-2825, *Salary Administration***

**MOTION:** Chris Gray moved the adoption of the following resolution:

*RESOLVED*, That the Southern West Virginia Community and Technical College Board of Governors grant approval for distribution of SCP-2825, *Salary Administration*, to Southern's constituents and the Chancellor for Community and Technical College Education for an additional 30-day public comment period.

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

**11. Possible Executive Session under Authority of WV Code § 6-9A-4 for the following:**

Chair Baldwin invited a motion for the Board to enter Executive Session. Josh Stowers moved that the Board of Governors enter an Executive Session pursuant to West Virginia Code §6-9A to Discuss the Presidents Annual Evaluation Results. Sam Stewart seconded the motion that carried unanimously. Chair Baldwin declared the motion adopted and the Board then met in an Executive Session at 7:10 p.m. Following deliberations, Shawn Cline-Riggins moved that the Board rise from Executive Session and reconvene in open session. Chris Ward seconded the motion which was carried unanimously. The Board took no votes nor made any decisions during the Executive Session.

**11.1 Review Results of Annual Evaluation of the President.**

**MOTION:** Chris Gray made a motion to accept the results of the President's Annual Evaluation.

**ACTION:** Sydney Brown seconded the motion. The motion was carried unanimously, and Chair Baldwin declared the motion adopted.

**MOTION:** Chris Ward made a motion to include comment sections in the President's Annual evaluation tool.

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

**12. Informational Items**

**12.1 Results Board of Governors Self Evaluation**

Chair Baldwin went over the results of the evaluation. Question 10, 15 and 16 should be<sup>208</sup>  
a no. Chair and members are happy with the tool and results.

**13.1 The Next Regular Board of Governors Meeting is Scheduled for 6 p.m. on  
Tuesday, December 12, 2023.**

**12. Adjournment**

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

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Robert Baldwin, Chair

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Jennifer Dove  
Executive Assistant to the President  
and Board of Governors

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE  
BOARD OF GOVERNORS  
MEETING OF DECEMBER 12, 2023**

**ITEM:** SCP-4710, *Academic Integrity*

**RECOMMENDED RESOLUTION:** *RESOLVED*, That the Southern West Virginia Community and Technical College Board of Governors grant approval for distribution of SCP-4710, *Academic Integrity*, to Southern's constituents and the Chancellor for Community and Technical College Education for the required 30-day public comment period.

**STAFF MEMBER:** Debbie C. Dingess

**BACKGROUND:**

SCP-4710, *Academic Integrity*, was reviewed by the Policies and Procedures Committee at its meeting on November 3, 2023. The recommendation was to forward the policy to the President's Cabinet for advancement to the Board of Governors of Southern West Virginia Community and Technical College.

At its meeting on November 7, 2023, the President's Council granted approval for the advancement of SCP-4710, *Academic Integrity*, to the Southern West Virginia Community and Technical College Board of Governors.

Therefore, the staff recommends that the Board of Governors of Southern West Virginia Community and Technical College grant approval to distribute SCP-4710, *Academic Integrity*, to Southern's constituents and the Chancellor for Community and Technical College Education for the required 30-day public comment period.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE  
BOARD OF GOVERNORS  
SCP-4710**

**SUBJECT:** Academic Integrity

**REFERENCE:** None

**ORIGINATION:** July 1, 1984

**EFFECTIVE:** May 18, 2017

**REVIEWED:** ~~October 18, 2016~~ September 8, 2023

### **SECTION 1. PURPOSE**

1.1 To establish a policy that outlines Southern's ~~expectations-responsibilities and procedures~~ for academic integrity and academic dishonesty.

### **SECTION 2. SCOPE AND APPLICABILITY**

2.1 This policy applies to all students at Southern.

### **SECTION 3. DEFINITIONS**

3.1 Academic Integrity - Academic integrity at Southern is a standard of ethics students are expected to maintain.

3.2 Academic Dishonesty - Academic dishonesty is any practice which gives a student an unfair advantage over another student in the same or similar course of study. It includes but is not limited to plagiarism, cheating, fraud, information technology misuse, or any misconduct with regard to academic integrity as defined.

3.3 Plagiarism - The attempt to represent the work of another, as it may relate to written or oral works, computer-based work, mode of creative expression (i.e., music, media, or the visual arts), as the product of one's own thought, whether the other's work is published or unpublished, or simply the work of a fellow student.

3.4 Cheating - The improper taking or tendering of any information or material ~~which~~ that shall be used to determine academic credit. Examples include but are not limited to the following:

3.4.1 Copying from another student's test or homework paper.

3.4.2 Allowing another student to copy from a test or homework assignment.

3.4.3 Using unauthorized materials during a test, such as the course textbook, notebook, formula lists, notes, or crib sheets, including those stored in a calculator or other electronic device.

3.4.4 Collaborating during an in-class or take-home test with any other person by giving or receiving information without authority.

3.4.5 Having another individual write or plan a paper, including those bought from research paper services.

- 3.4.6 Submitting the same paper or project in more than one class.
- 3.4.7 Obtaining any part of an examination or assignment before it has been given to the class.
- 3.4.8 Use of any electronic device in class without the expressed permission of the instructor.
- 3.5 Fraud - Fabrication, Forgery, and Obstruction
  - 3.5.1 Fabrication is the use of invented, counterfeited, altered, or forged information in assignments of any type, including those activities done in conjunction with academic courses that require students to be involved in out-of-classroom experiences.
  - 3.5.2 Forgery is the imitating or counterfeiting of images, documents, signatures, and the like.
  - 3.5.3 Obstruction is any behavior that limits the academic opportunities of other students by improperly impeding their work or their access to education resources.
  - 3.5.4 Fraud includes, but is not limited to, the following actions:
    - 3.5.4.1 Providing any signature other than one's own on any College document.
    - 3.5.4.2 Forging or altering the record of any grade in an educational record.
    - 3.5.4.3 Knowingly presenting false information or intentionally misrepresenting one's record.
    - 3.5.4.4 Knowingly providing false statements in any College proceedings.
- 3.6 Misconduct - Misconduct is the intentional violation of college policies by tampering with grades or taking part in obtaining or distributing any part of a test, quiz, or graded assignment. Examples include:
  - 3.6.1 Stealing, buying, downloading, or otherwise obtaining all or part of a test and/or test answers.
  - 3.6.2 Selling or giving away all or part of a test and/or test answers.
  - 3.6.3 Asking or bribing any other person to obtain a test or any information about a test.
  - 3.6.4 Misrepresenting the truth, including handing in computer programs or using computer programs generated by another as one's own work; lying to an instructor to increase a grade; and lying or misrepresenting facts when confronted with an allegation of academic dishonesty.
  - 3.6.5 Changing, altering, or being an accessory to changing and/or altering ~~of~~ a grade in a grade book, on a computer, on a test, on a "change of grade" form, or on other official academic records of the College, which relate to grades.
  - 3.6.6 Continuing to work on an examination or project after the specified time has elapsed.
  - 3.6.7 Information Technology Misuse - Misuse of information technology is disruptive, unethical, or illegal use of the college's computer resources. Misuse of computers also includes disruptive, unethical, or illegal use of the computers of another institution or agency in which students are performing part of their academic program.



## SECTION 4. POLICY

- 4.1 Because academic integrity is a cornerstone of the college's commitment to the principles of free inquiry, students are responsible for learning and upholding professional standards of research, writing, assessment, and ethics in their areas of study. In the academic community, the high value placed on truth implies a corresponding intolerance of scholastic dishonesty. Written or other work ~~which~~that students submit must be the product of their own efforts and must be consistent with appropriate standards of professional ethics. Academic dishonesty, which includes cheating, plagiarism, and other forms of dishonest or unethical behavior, is prohibited.
- 4.2 Upon discovering an act of academic dishonesty, the nature of the penalty shall be determined by the instructor. Such penalties may include but are not limited to a lowered grade on the assignment, no credit for the assignment, or exclusion from further participation and a grade of "F" in the course.
- 4.3 Repeated acts of academic dishonesty will be handled by the Chief Academic Officer and will not be tolerated by the institution.

## SECTION 5. BACKGROUND OR EXCLUSIONS

- 5.1 None.

## SECTION 6. GENERAL PROVISIONS

- 6.1 None.

## SECTION 7. RESPONSIBILITIES AND PROCEDURES

- 7.1 Within fourteen days after an act of academic dishonesty is discovered, the instructor shall notify the student in writing and include a statement of the penalty imposed.
- 7.2 Within fourteen days ~~(14)~~ after an act of academic dishonesty is discovered, the instructor shall notify the appropriate ~~Division Head/Dean~~ in writing. The instructor shall include copies of any physical evidence and a written report stating the facts of the case and the action taken.
- 7.3 Any student considering himself unfairly treated may use the grievance procedure as stated in the Student Handbook. The grievance procedure must be initiated within fourteen calendar days of the instructor's notification to the student.
- 7.4 For subsequent or multiple offenses by the student, in addition to being given a grade of "F" in the course in which the academic dishonesty occurred, the student may be expelled from the College by the President on the recommendation of the Chief Academic Officer following a judicial hearing. The subsequent offense is not limited to the course in which the initial offense was reported.
- 7.5 The Office of the ~~Vice President for Academic Affairs~~ Chief Academic Officer shall maintain a permanent record of academic dishonesty offenses. A notification shall be available within ~~Banner~~ the student database for evidence in any future judicial hearings regarding academic dishonesty. A hearing board will only receive current evidence on student misconduct unless prior evidence of misconduct is pertinent to the hearing.

- 7.6 A student who has been given a grade of "F" by an instructor under the College policy on academic dishonesty is not permitted to withdraw from the course with a grade of "W" after academic dishonesty procedures have been initiated by the instructor.
- 7.7 The deadlines set out in the student grievance procedure for grade appeals do not apply to grievances regarding action taken regarding academic dishonesty. The grievance, therefore, may not be filed in the subsequent term unless that term falls within fourteen calendar days of the instructor's notification of the student that academic dishonesty procedures have been initiated.
- 7.8 Penalties assigned for academic dishonesty may not be used as the basis for a subsequent grade appeal.

## 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 2006 – Revisions provide clarity and reflect changes in current practice. Definitions, responsibilities, and procedures were added to this policy.

November 2011 – Significant revisions to include aspects of integrity and technology advancements. Information referenced in policy from [www.spcollege.edu/academicdishonesty](http://www.spcollege.edu/academicdishonesty) and [www.centralmichiganuniversity.academicintegritypolicy](http://www.centralmichiganuniversity.academicintegritypolicy).

October 2016 – Revisions reflect changes to position titles and provide clarity.

September 8, 2023 – Revisions reflect grammatical and title changes.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE  
BOARD OF GOVERNORS  
MEETING OF DECEMBER 12, 2023**

**ITEM:** SCP-2825, *Salary Administration*

**RECOMMENDED RESOLUTION:** *RESOLVED*, That the Southern West Virginia Community and Technical College Board of Governors grant final approval of SCP-2825, *Salary Administration*.

**STAFF MEMBER:** Debbie C. Dingess

**BACKGROUND:**

At its October 17, 2023 meeting, the Southern West Virginia Community and Technical College Board of Governors approved the advancement of SCP-2825, *Salary Administration*, to Southern's constituents and the Chancellor for Community and Technical College Education for an additional 30-day public comment period. The comment period ended November 23, 2023.

No additional comments were received.

Therefore, the staff recommends that the Board of Governors of Southern West Virginia Community and Technical College grant final approval of SCP-2825, *Salary Administration*.

**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE  
BOARD OF GOVERNORS  
SCP-2825**

**SUBJECT:** Salary Administration

**REFERENCE:** West Virginia Code §§18B-7-1, et seq., 18B-8-1, et seq., 18B-9A-1, et seq.; 135 CSR 55, Human Resources Administration; 135 C.S.R. 9, Academic Freedom, Professional Responsibility, Promotion, and Tenure; the West Virginia Higher Education Salary Schedule.

**ORIGINATION:** December 2004

**EFFECTIVE:** May 19, 2016

**REVIEWED:** June 21, 2023

**SECTION 1. PURPOSE**

- 1.1 The purpose of this policy is to establish guidelines for salary administration that enable the College to maintain a fair and equitable compensation program and to attract, retain, and reward highly qualified employees.

**SECTION 2. SCOPE AND APPLICABILITY**

- 2.1 This policy applies to all employees of the College, including full-time faculty and classified and non-classified staff. This policy does not apply to the President.

**SECTION 3. DEFINITIONS**

- 3.1 Non-classified Employee – An employee who serves at the will and pleasure of the President and meets one or more of the following criteria:
- 3.1.1 Employee holds a direct policy-making position at the department or organization level;
  - 3.1.2 Employee reports directly to the President;
  - 3.1.3 Employee is in a position considered by the President or designee to be critical to the organization pursuant to policies or decisions adopted by the governing board;
  - 3.1.4 Employee is in an information technology-related position;
  - 3.1.5 Employees hired after July 1, 2017 in a position that meets the duties test for exempt status under the provisions of the Fair Labor Standards Act when hired or anytime thereafter; or
  - 3.1.6 An employee in a non-classified position as of January 1, 2017.
- 3.2 Full-time Faculty – An individual employed on a full-time year-to-year basis designated by the President or the President's designee as faculty who holds rank and is assigned a full-time workload per institutional guidelines and those individuals with faculty rank who have research or administrative responsibilities.

- 3.3 **Classified Employee** – Any regular full-time or regular part-time employee who does not meet the duties test for exempt status under the provisions of the Fair Labor Standards Act; and is not otherwise a non-classified employee as defined in W. Va. Code §18B-9A-2 and Section 3.1 above; *Provided*, that any employee who was a classified employee as of January 1, 2017, retains that status unless otherwise deemed a non-classified employee pursuant to W. Va. Code §18B-9A-2 and Section 3.1 of this policy.
- 3.4 **Critical to the Institution** – Positions that are essential for the College, department, division, or work unit to achieve the necessary work results and that are vital to fulfilling the mission of the College. Key position characteristics may require specialized knowledge and skills, leadership competencies, a deep historical perspective of the College, and broad decision-making authority, which could have a significant impact on the College.

#### **SECTION 4. POLICY**

- 4.1 The President shall prepare an annual budget request for approval by the Board of Governors. As part of the presentation of the budget request, the President shall include any plans to award salary increases for any employee other than the President. The President's recommendation for salary increases to the Board of Governors shall incorporate compensation methods deemed appropriate to accomplish the salary goals of the College and may address issues such as market/peer competitiveness, performance, merit, and equity adjustments, or other common compensation practices necessary to maintain a fair and equitable compensation program.
- 4.2 The Board of Governors shall determine and approve the President's salary and other compensation in accordance with the guidelines of the West Virginia Council for Community and Technical College Education.
- 4.3 The Board of Governors may delegate authority to the President to approve pay increases as deemed appropriate for employees for any reason. Any such delegation shall be in accordance with the provision of W. Va. Code §18B-2A-4(t). All salary increases are contingent upon the availability of funding and are not considered automatic based upon any salary schedule adopted or in effect.

#### **SECTION 5. BACKGROUND OR EXCLUSIONS**

- 5.1 None.

#### **SECTION 6. GENERAL PROVISIONS**

- 6.1 As funding is provided for salary adjustments, the College shall allocate those funds equitably consistent with the purpose for which the funds are provided. The College may provide salary increases only when funding is available and shall provide them in accordance with one or more of the following criteria. These criteria are not sequential and may be applied concurrently for any employee category.
- 6.2 **Non-Classified Employee**
  - 6.2.1 The President, in consultation with the appropriate administrator(s) and supervisory personnel, shall determine proposed salary increases in accordance with any authority delegated by the Board of Governors.
  - 6.2.2 The College may provide other salary increases as approved by the President with authority delegated by the Board of Governors.

- 6.2.3 The President may determine merit-based salary increases in consultation with the appropriate supervisory personnel and based on results derived from the College's approved performance appraisal system and any other means approved by the President which provides a fair and equitable basis for measuring performance levels based upon reasonable performance standards. The College shall develop the performance appraisal system in collaboration with non-classified staff.

### 6.3 Full-time Faculty

- 6.3.1 Promotion-in-Rank – The College shall award a 10% salary increase on the existing base salary, not to include any stipend or supplemental contract pay, to a faculty member who is promoted-in-rank based upon meeting the criteria for such promotion as outlined in SCP-2686, *Promotion-in-Rank and Tenure Policy*.
- 6.3.2 Salaries are largely governed by a Faculty Compensation Program and a salary schedule approved by the President. The goal for funding salaries for faculty employees is to ensure salary levels are at the entry-level in rank on the salary schedule. The College shall apply revenue so appropriated to funding the salary schedule proportionately for all faculty employees based on the individual employee's rank.
- 6.3.3 The College may provide other salary increases as approved by the President with authority delegated by the Board of Governors.
- 6.3.4 The President may determine merit-based salary increases in consultation with the appropriate division head or dean and based on results derived from the College's approved faculty evaluation process and any other means approved by the President which provides a fair and equitable basis for measuring performance levels based upon reasonable performance standards. The College shall develop the faculty evaluation process in collaboration with the faculty.

### 6.4 Classified Employee

- 6.4.1 Classified employees shall be paid in accordance with the West Virginia Higher Education Salary Schedule. The goal for funding salaries for classified employees is to apply available funds toward employee compensation to ensure employees are equitably paid with the compensation goal of having all employees within five percent below or above midpoint on the salary schedule. The College shall apply revenue so appropriated to funding the salary schedule appropriately for all classified employees based on performance, equity, and impact to the College. For a classified employee's progression in the salary range, the President, in consultation with the appropriate administrators and supervisory personnel, may consider factors including, but not limited to: external market, institutional compensation goals, assignment of additional duties, recognition for meeting certain goals, and individual skill and/or performance ratings. Employees may progress through a pay range by learning their job, increasing their skills, accepting additional responsibilities, and performing very well.
- 6.4.2 The College may provide other salary increases as approved by the President with authority delegated by the Board of Governors.
- 6.4.3 The President may determine merit-based salary increases in consultation with the appropriate supervisory personnel and based on results derived from the College's approved performance appraisal system and any other means approved by the President that provides a fair and equitable basis for measuring performance levels based upon reasonable performance standards. The College shall develop the performance appraisal system in collaboration with the classified staff.



## **SECTION 7. RESPONSIBILITIES**

- 7.1 The President, the Chief Finance Officer, and the Chief Human Resources Officer, in consultation with the appropriate supervisory personnel, are responsible for implementing the provisions of this policy.

## **SECTION 8. CANCELLATION**

- 8.1 This policy supersedes any prior policy or reference to salary issues of Southern West Virginia Community and Technical College.

## **SECTION 9. REVIEW STATEMENT**

- 9.1 The appropriate administrators shall review this policy 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:**    October 2007 – Revisions incorporate the Board of Governors approved Faculty Compensation Program and Salary Schedule as a means to provide salary increases for the faculty.

March 2015 – The policy was reformatted into the new policy format. Revisions are technical in nature.

January 2016 – Policy revised to include a definition of positions that are critical to the institution pursuant to WV Code 18B-9A-2c.

February 2021–Revisions reflect updated sections of the WV Code, Legislative Series, references to institutional compact to Strategic Plan, and process for classified employee salary increases pursuant to salary structure changes in 2017.

June 2023 – Revisions reflect clarification in the role of authority of the President by the Board of Governors and those responsible for implementation of this policy. It also provides better understanding of processes for providing salary increases for each category of employees.

## **Southern West Virginia Community and Technical College**

### **Current Mission Statement**

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

### **Proposed New Mission Statement**

Southern improves lives through education, service, and training.

EFFECTIVE

**SOUTHERN WEST VIRGINIA  
COMMUNITY AND TECHNICAL COLLEGE**

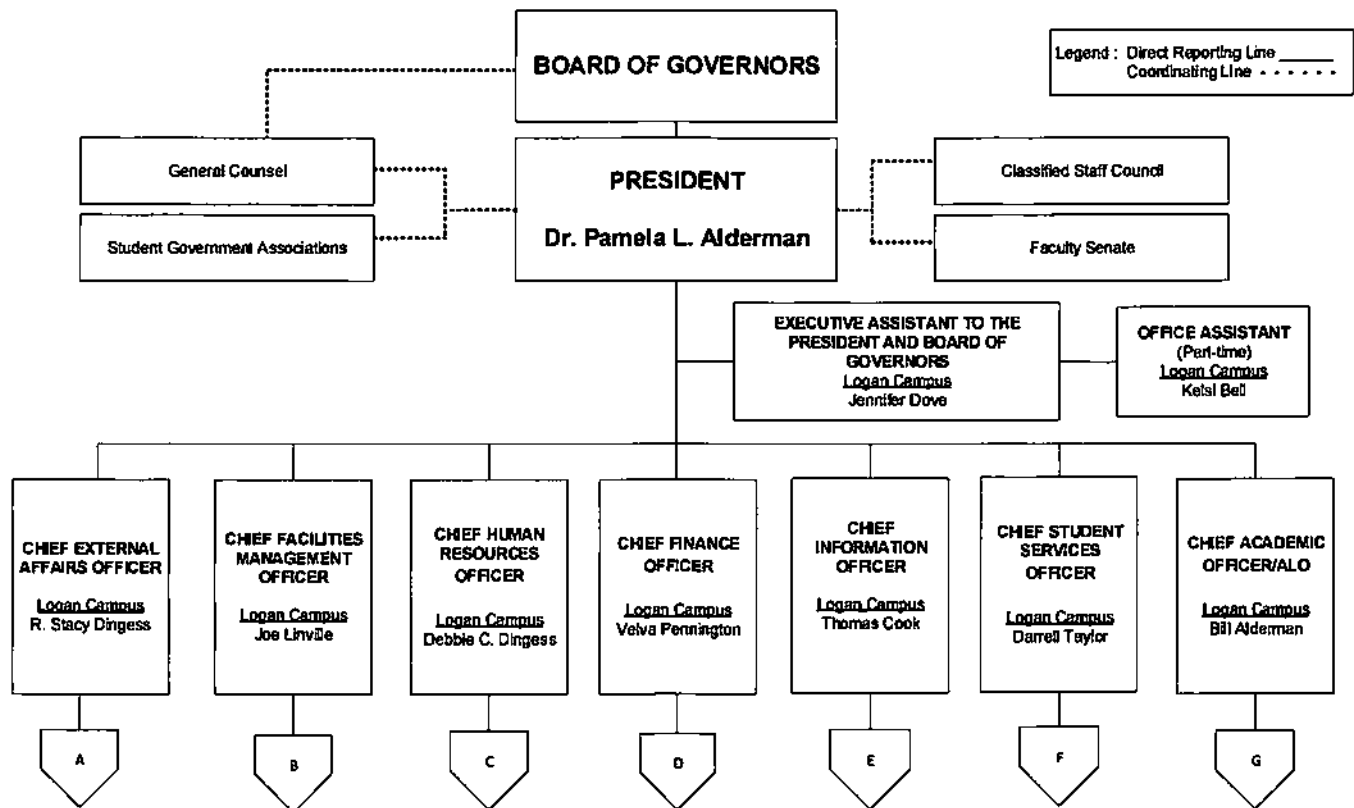
**Organizational Chart**

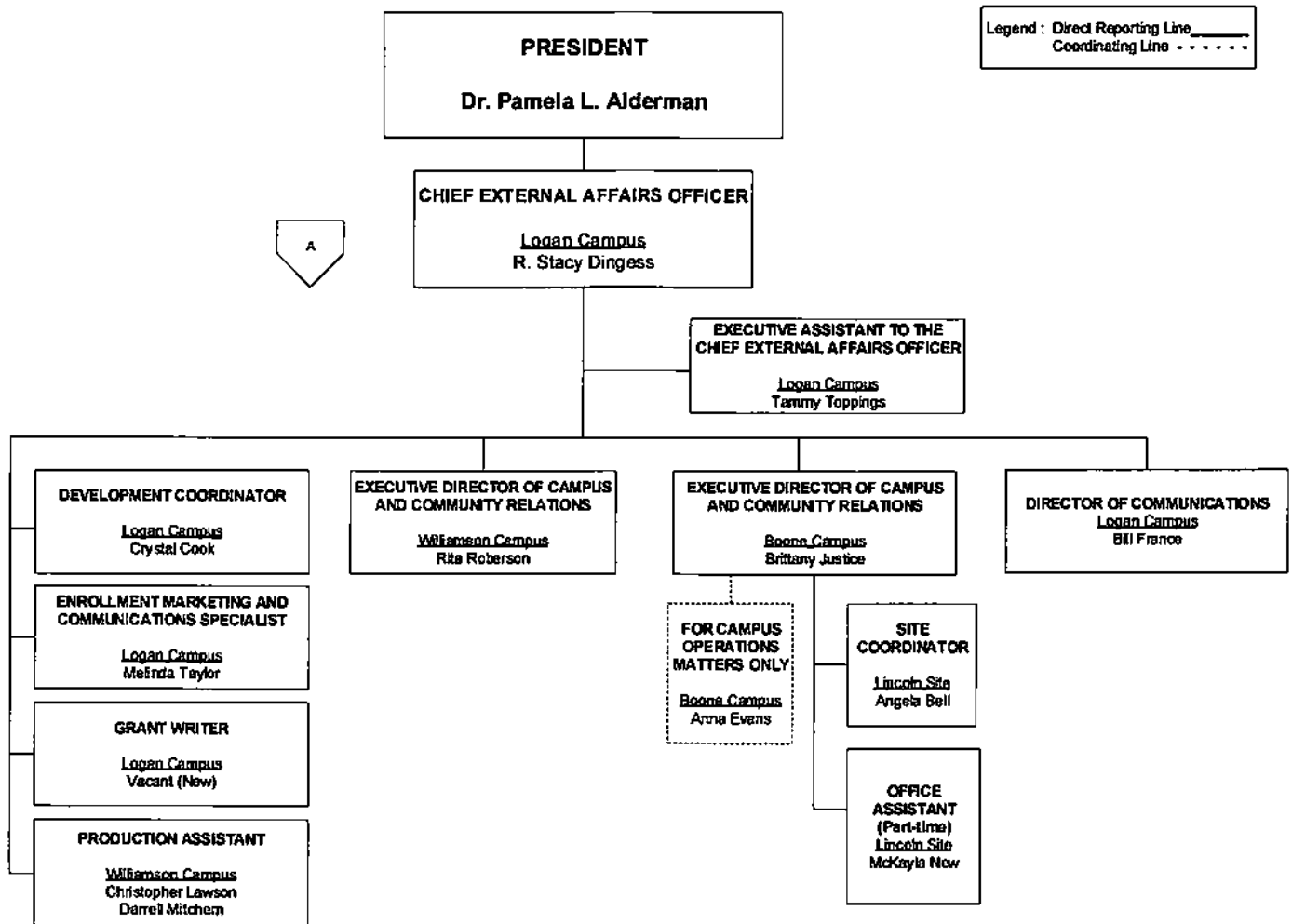
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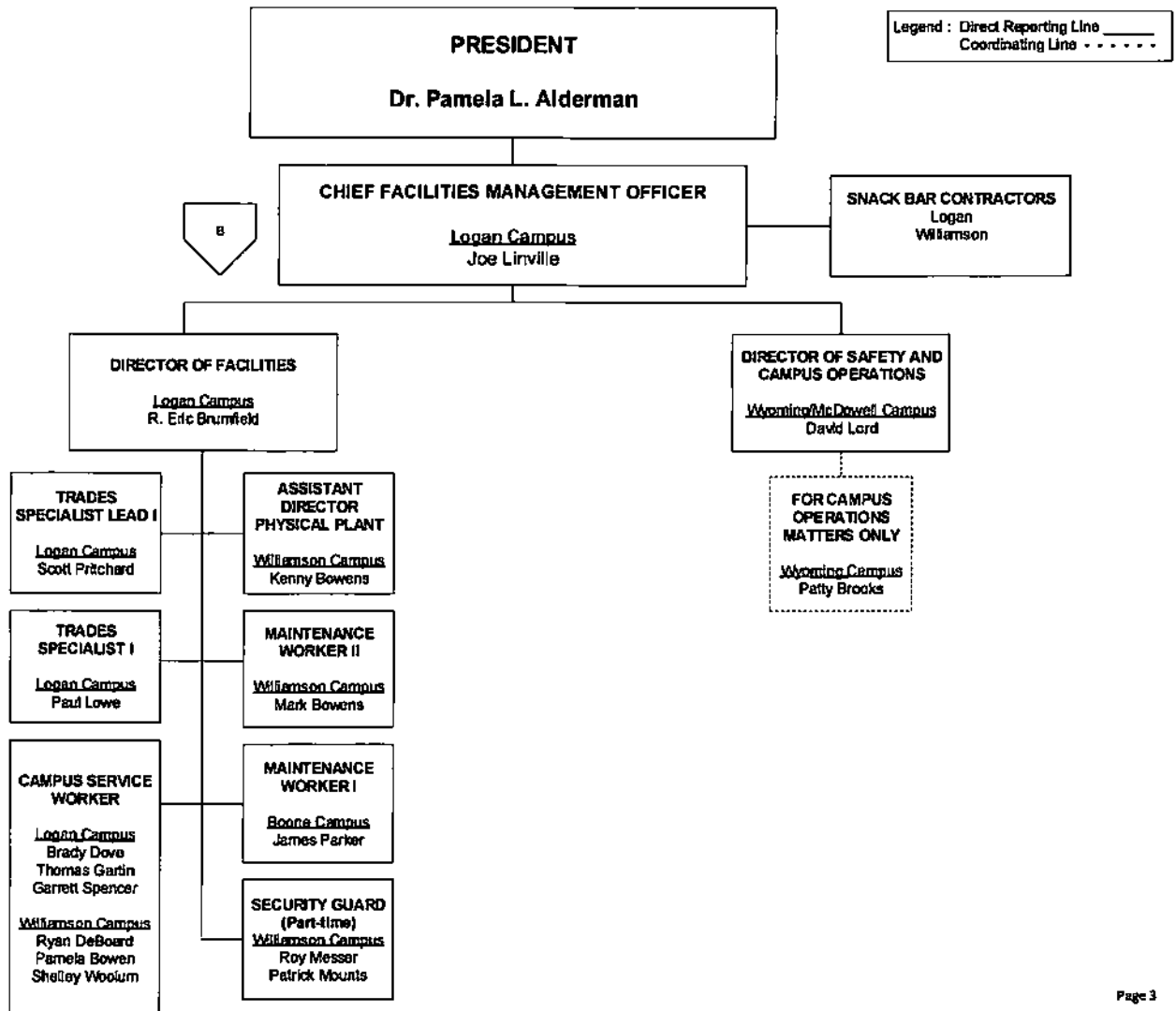
**SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE  
ORGANIZATIONAL CHART  
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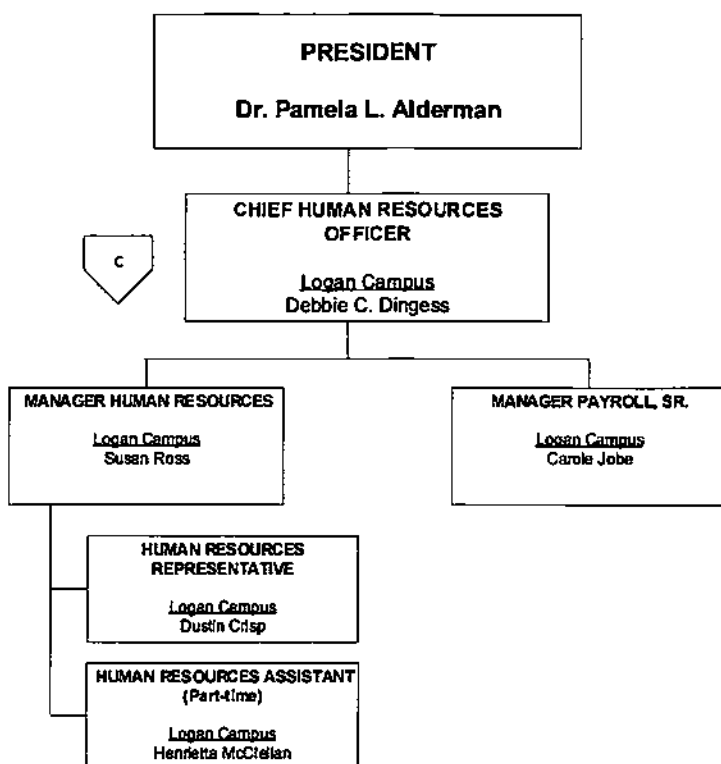
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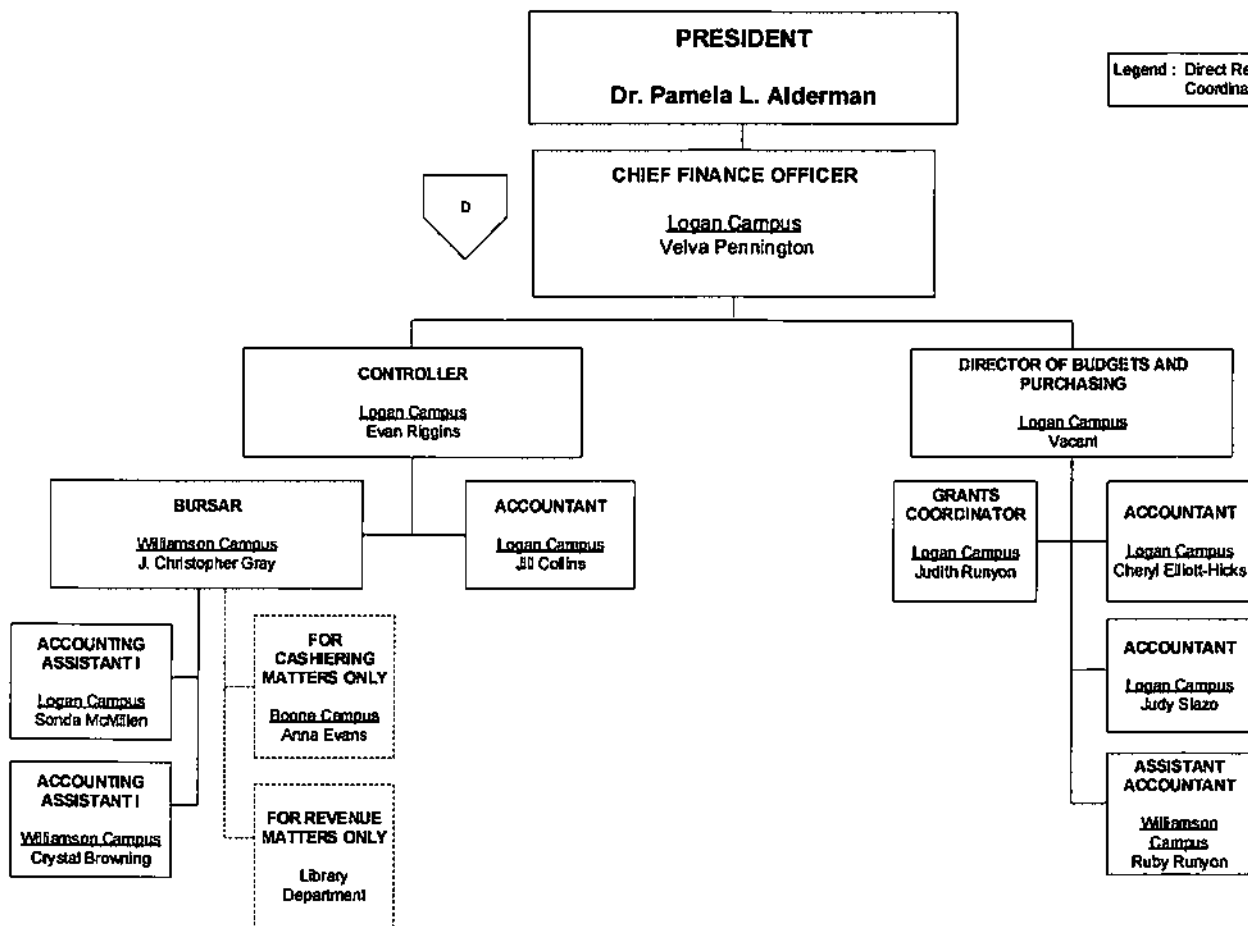


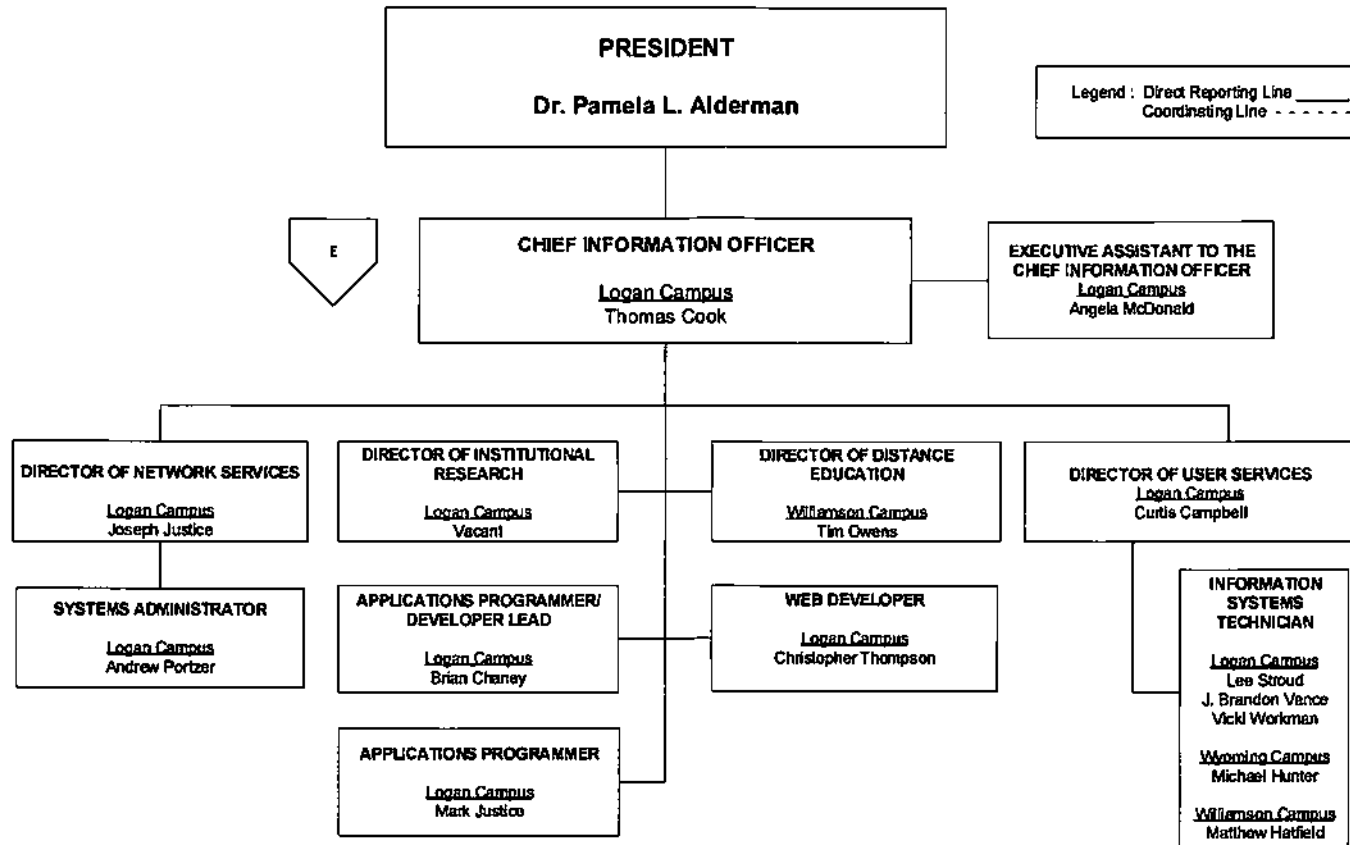


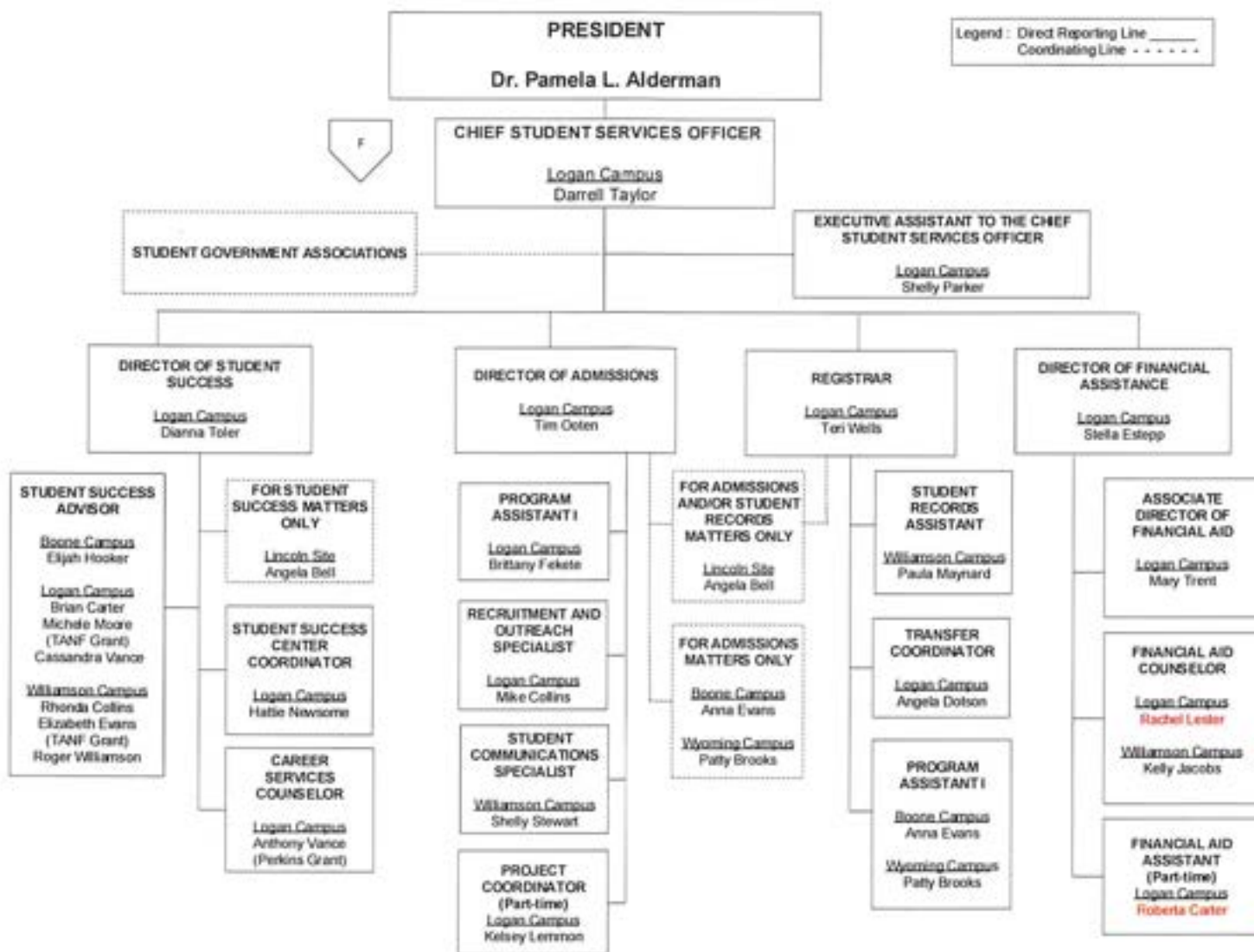


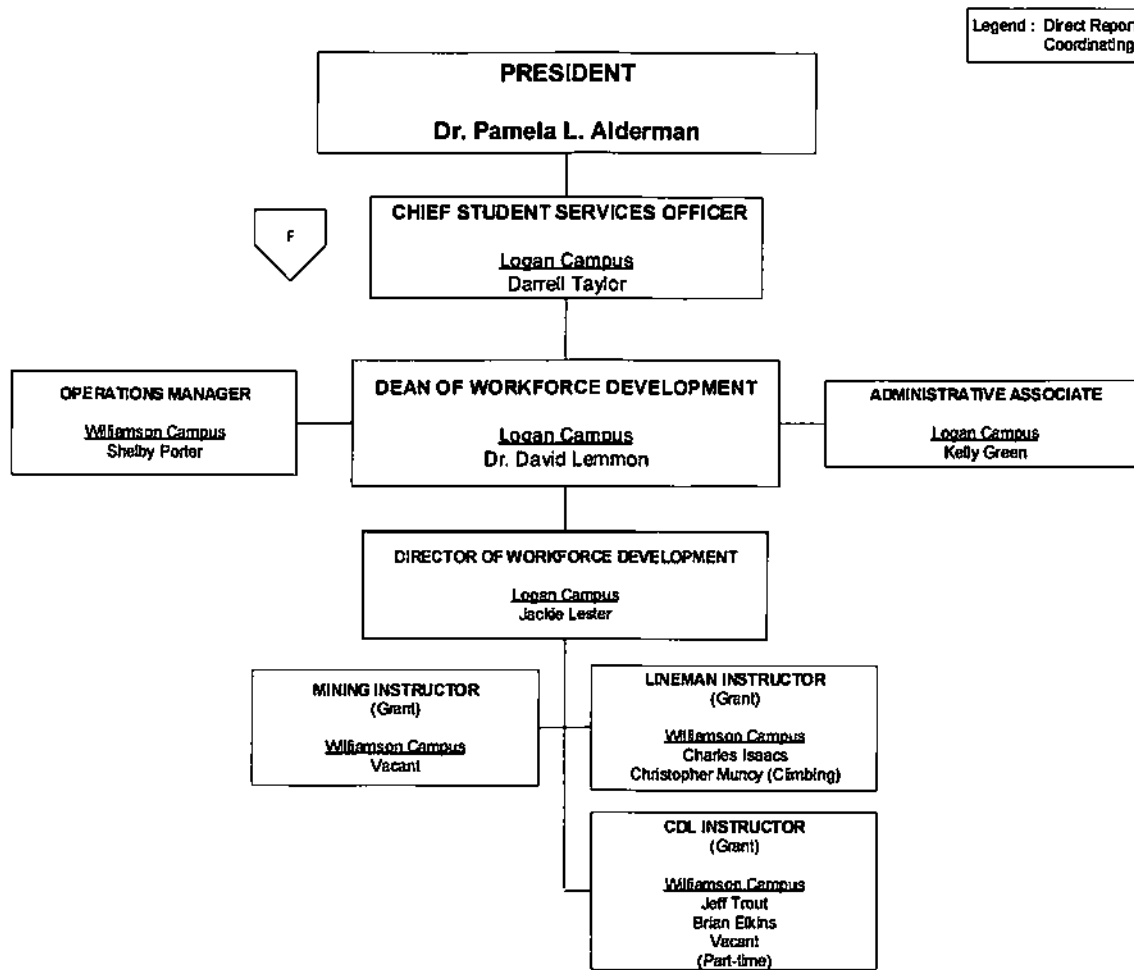


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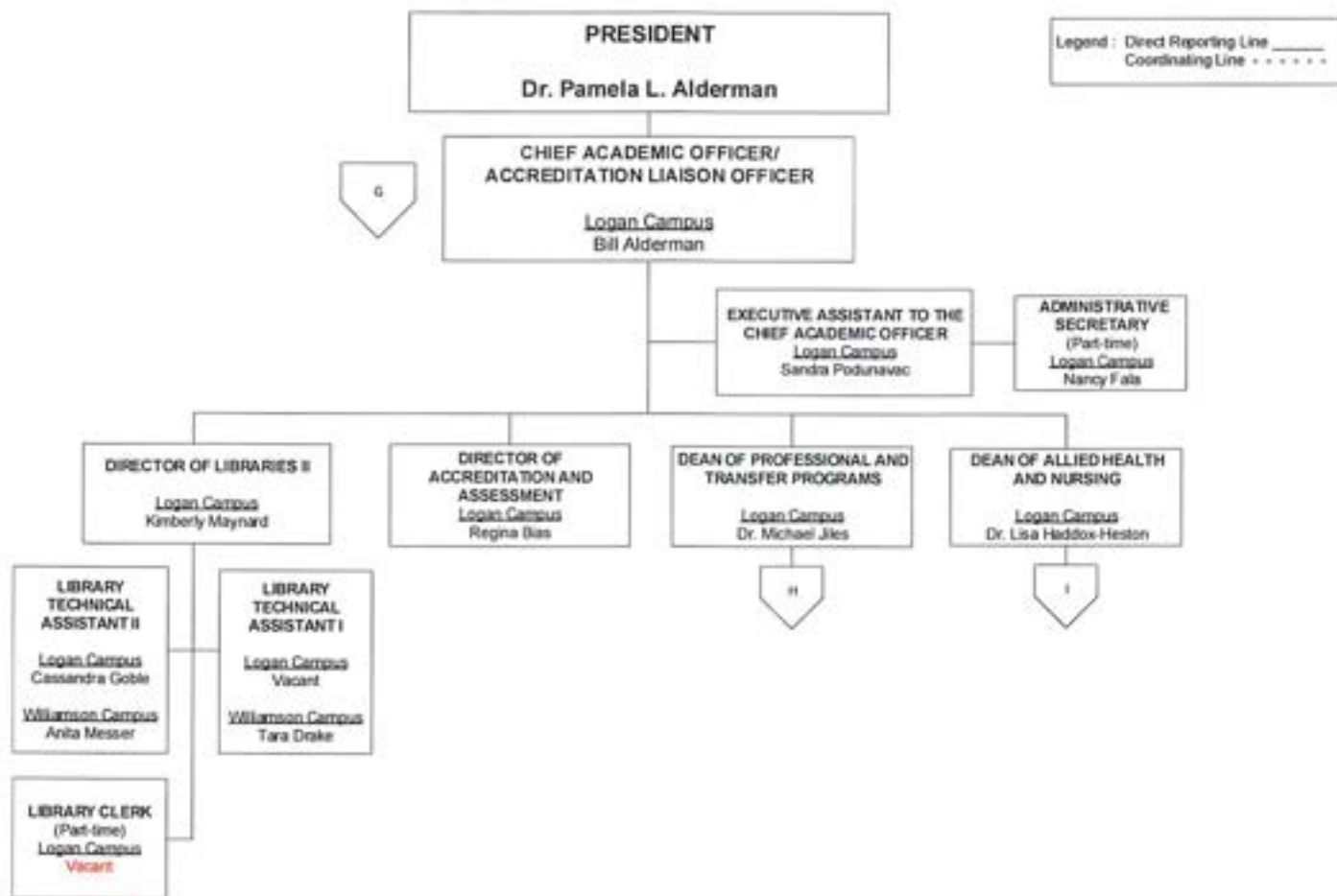


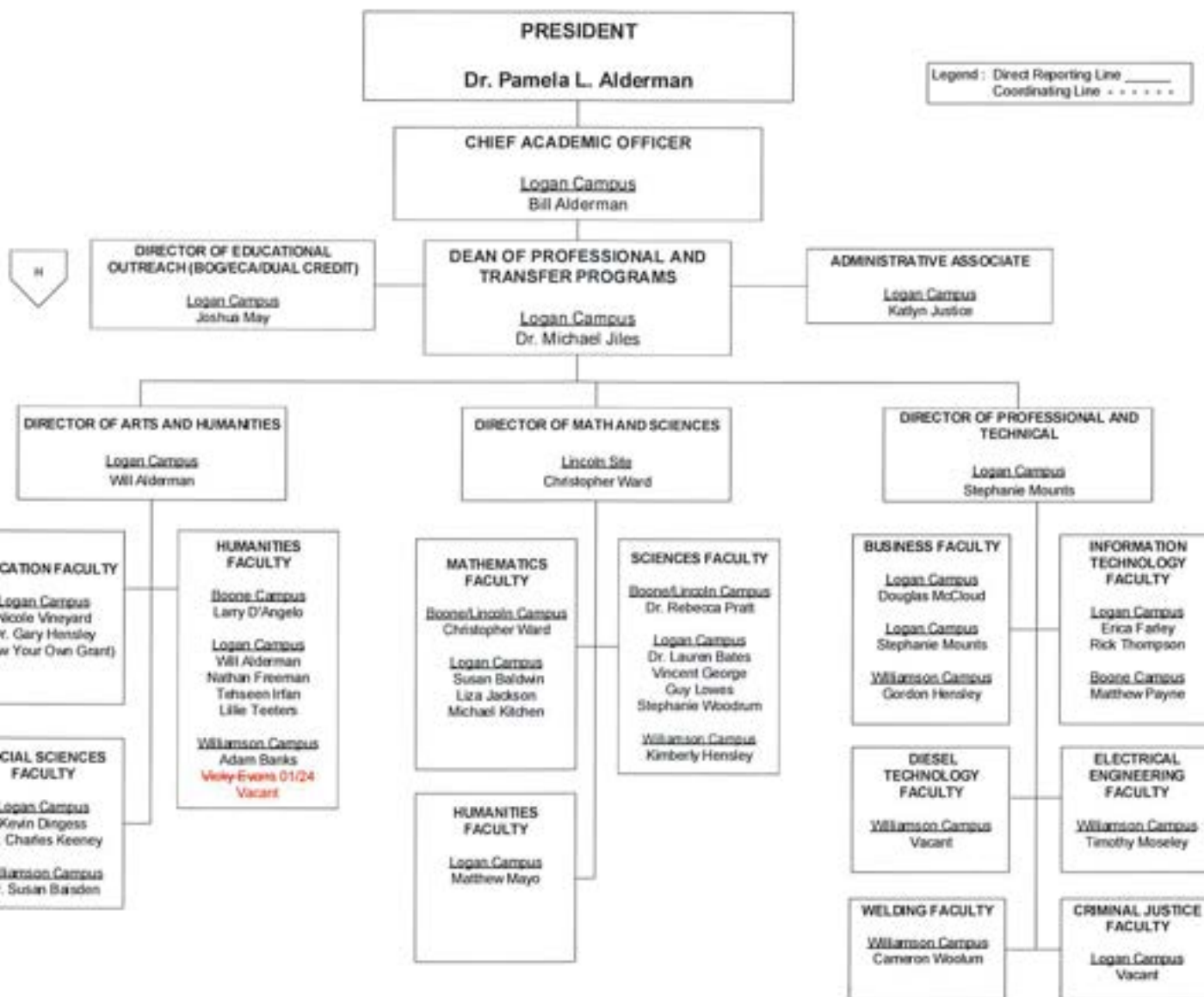


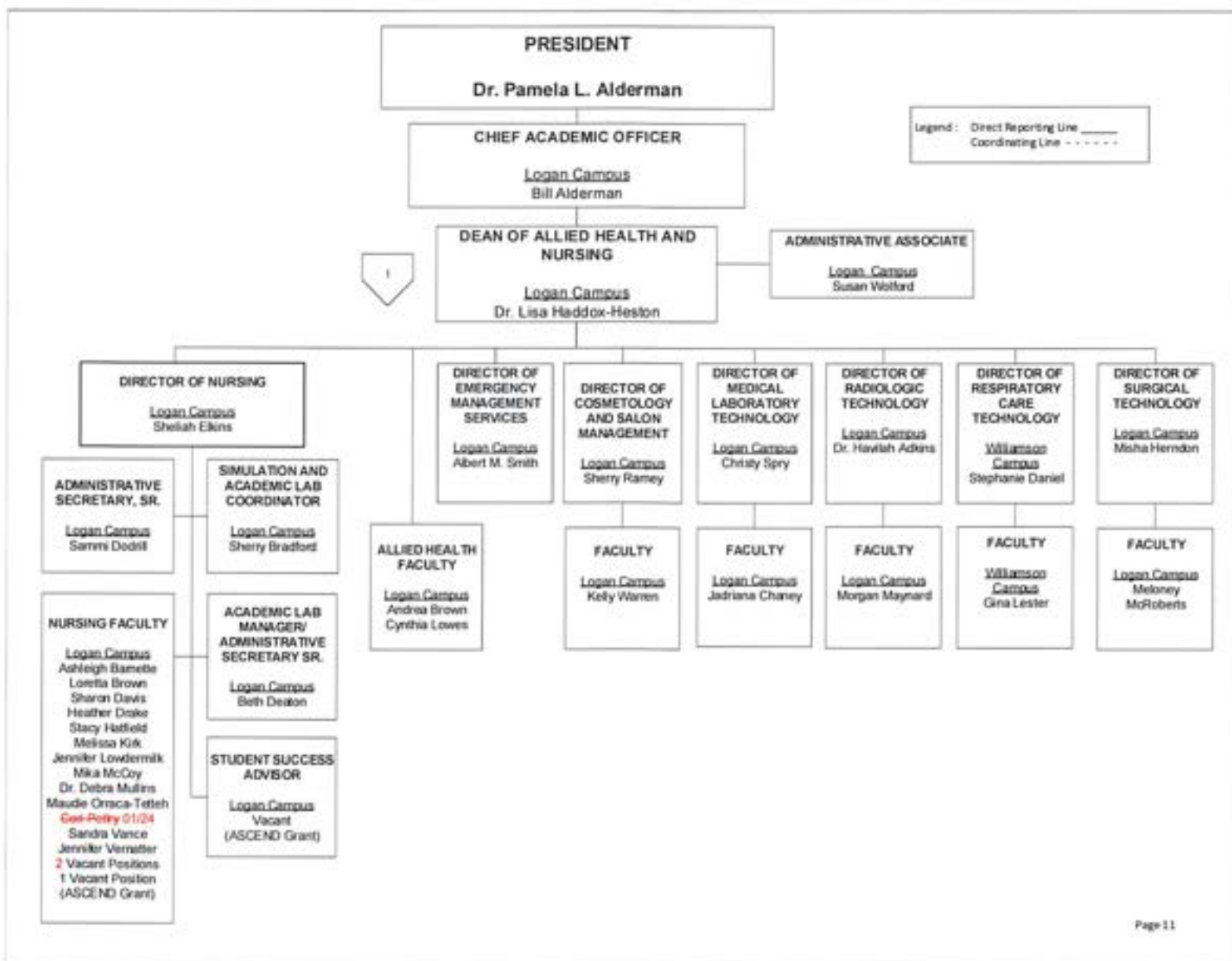












Southern West Virginia Community and Technical College												
Job Vacancy Status as of												
Monday, December 4, 2023												
Vacant Position	Campus	Supervisor	Status	Vacant Date	Position Number	Vacant Base Salary	Fund	Unit	Hire/Fill Date	Former Employee/Position	Incumbent(s)	Filled Salary
Instructor of Criminal Justice	Logan	Mike Jiles	Not Fill		0487P00230	\$42,000.00	0380	3205		Leslie Goldie	Not Fill	
Instructor of Diesel Technology	Williamson	Mike Jiles	Posted	4/22/2022	0487P00075	\$ 42,000.00	4683	8025		New		
Mining Instructor	Williamson	Jay Lester	Not Fill	12/2/2022	0487P00246	\$ 75,470.00	4683	8025		Thomas Dotson	Not Fill	
Instructor of Nursing ASCEND Grant	Logan	Sheliah Elkins	Posted	New	0487P00260	\$ 42,000.00	8772	8108		New		
Director of Institutional Research	Logan	Tom Cook	Posted	8/10/2023	0487P00269	\$ 83,400.00	0380	7001		Chad Scott		
Student Success Advisor - ASCEND	Logan	Sheliah Elkins	Posted	7/31/2023	0487P00152	\$ 40,968.00	4683	8108		Elijah Hooker		
Instructor of Nursing - Weekend	Logan	Sheliah Elkins	Posted	7/31/2023	0487P00091	\$ 59,050.00	4680	3105		Tamara Browning		
Financial Aid Counselor	Logan	Stella Estep	Filled	10/12/2023	0487P00084	\$ 46,742.00	4680	4005	11/27/2023	Beverly McDonald	Rachel Lester	\$ 35,568.00
Financial Aid Assistant (Part-time)	Logan	Stella Estep	Filled	6/17/2023	0487F66709	\$ 18,408.00	4680	4001	11/27/2023	Kelly Jacobs	Roberta Carter	\$ 14,686.00
Grant Writer	Logan	Stacy Duggins	Pending		New					New		
Director of Budgets and Purchasing	Logan	Velva Pennington	Interviews	10/23/2023	0487P00003	\$ 75,400.00	380	5001		Velva Pennington		
Library Clerk (Part-time)	Logan	Kimberly Maynard	Posted	11/9/2023	0487F66726	\$ 9,800.75	4680	3209		Druma Frye		
CDL Instructor (Part-time)	Williamson	Jackie Lester	Posted	8/17/2023	0487F66725	\$ 19,900.00	4683	8103		Eric Stanley		
Instructor of English	Williamson	Mike Jiles	Posted	1/8/2024	0487P00085	\$ 49,506.00	0380	3204		Vicky Evans		
Instructor of Nursing - 12 month position	Logan	Sheliah Elkins	Pending	1/2/2024	0487P00281	\$ 63,067.00	4683	8112		Com Petry		