



# GLENVILLE STATE COLLEGE

## AGENDA

Glenville State College  
Board of Governors

October 20, 2020  
10:00 a.m.

Stonewall Resort  
Ballroom 2  
940 Resort Drive  
Roanoke, WV 26447



**BOARD OF GOVERNORS**  
**October 20, 2020**  
**Stonewall Resort, Ballroom 2**

**10:00 AM**

**AGENDA**

1. Call to Order
2. Recognition/Swearing In of New and Re-Appointed Board Members
3. Establishment of a quorum
4. Public Comment Period
5. Special Recognitions/Presentations
  - A. Alumni Update - *Maureen Gildein, Alumni Council President*
  - B. Energy Systems Group (ESG) Presentation – *Audra Blackwell*
  - C. Report on FY2020 Audit from Hayflich, PLLC – *Rick Eskins, CPA*
  - D. GSC and Foundation Relations Update –*David Hutchison, Vice President for Advancement*
  - E. Facilities Master Plan Update – *Tom Ratliff, Exec. Director of Workforce & Community Dev.*
  - F. Financial and Bond Update - *Joseph E. Nassif, Managing Director, Piper & Jaffray Co.*
6. Constituent Comments
  - A. Faculty Senate
  - B. Staff Council
  - C. Student Government Association
7. **Consent Agenda (Action Item)**
  - A. Minutes of the August 5, 2020 Meeting
  - B. Enrollment Comparison Reports
  - C. Cash Flow Projection Statement\*
  - D. YTD Budget Projection Report\*
  - E. Quarterly Financial Statement\*
8. Committee Reports
  - A. Executive Committee - Mike Rust, Chair
  - B. Board Governance and Human Resources Committee – Ann Green, Chair
  - C. Business and Finance Committee – Doug Morris, Chair
  - D. Enrollment and Student Life Committee – Steve Gandee, Chair
  - E. Academic Affairs Committee – Skip Hackworth, Chair

9. President's Report

10. Actionable Items

A. **Approve Auditor's Report for FY20 (Action Item)\***

B. **Revisions to Policy 6A– (Action Item)**

*Policy 6A – Social Justice: Discrimination, Harassment, Sexual Misconduct, Stalking, Retaliation, Consensual Relationships, and Reasonable Accommodations*

C. **International Tuition Rate Proposal– (Action Item)\***

11. Announcements

12. Adjournment

NOTE: \*These items will be presented at the Board meeting under separate cover.

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Submitted by Kevin L. Evans, BOG Representative

Faculty Senate convened the first meeting for the fall semester on Tuesday, August 18<sup>th</sup>. The faculty senate has twelve members as outlined in the constitution approved by the faculty towards the end of last academic year. Faculty Senate meets every other Tuesday. Major discussion items of Faculty Senate include:

- Faculty efforts in recruitment and retention (see below for a lot more information)
- Faculty morale. We have discussed having all faculty complete a survey. The survey will include questions that have been asked on previous surveys with a few new questions based on the current environment (mainly the 15 credit hours per semester). The survey has not be finalized.
- Faculty Senate has discussed if the faculty should join a union. Some discussion has revolved around WV Public Workers Union. This discussion resulted as the administration increased faculty teaching load in the previous contracts of 12-credit hours to 15-credit hours per semester. This discussion is ongoing.
- Faculty Senate has appointed faculty to all committees reporting to Faculty Senate. Faculty Senate also held elections for a faculty member for College Leadership Council, and will soon hold elections for Promotion and Tenure Committee.
- Faculty Senate has discussed the modified academic calendar in the spring semester. As a whole the members agreed that it was in the best interest to start the spring semester one week later than originally proposed and not have a spring break this year due to COVID-19 pandemic
- Faculty Senate had numerous questions regarding the college's response to the COVID-19 pandemic. Most questions revolved around timely notification of students in quarantine and contact tracing. Dr. Morris, President Manchin and Stacy Adkins discussed the timing of the situation, explained the difficulties of providing the information, and the current plan for distributing the information.

## Recruitment and Retention

Most Board of Governors meetings have either formally or informally discussed the potential roles of the faculty with recruitment and retention. Dr. Morris, Provost and Vice-President of Academic Affairs, has stated at previous meetings that faculty are hired based on their expertise in discipline not specifically for recruitment and retention. The first priority of the faculty is our teaching and research. However, the faculty recognize the significance of recruitment and retention of students and the impact of these effort on the financial viability of this institution. While recruitment and retention are not the primary responsibility of the faculty, the following lists represent the basic activities that faculty are engaged in to enhance the college's enrollment and retention of students.

## Business

To help with retention of GSC students.

- a) Providing virtual one-on-one sessions with students having trouble with assignments or having any type of misunderstanding as to what is going on with the class.
- b) Videoing online lectures with laptop and uploading them on Blackboard for the half of class that cannot attend due to the social distancing guidelines.

- c) Develop course formats to serve student needs.
- d) Meet with advisees to offer guidance and assistance.
- e) Maintain office hours (including virtual) to assist students.
- f) Participate in student visitation days, either in real life or virtual.
  - a. Work to build connections and network relations with students during recruiting events.
- g) ABRE (I think freshmen / sophomores aspire to be one of those award winners).
  - a. Honor deserving students is one of the ways that we have retention going on in our Department of Business.
- h) Visiting Lecturer Series. Our students benefit from seeing where a GSC education can take a person.
- i) Extra credit or requirements to participate in job fair. Students are more committed to earning the degree when they see where it can take them.
- j) Providing access to business-related competitions and events such as the West Virginia Business Plan Competition and Business Model Competition.
- k) Participate in PBL competitions and trips to conferences.
- l) Attend/take students to Professional Accounting Conferences and accounting events.

## **Criminal Justice**

### Enrollment Efforts:

- CJ faculty attend all the regularly scheduled open houses and recruiting initiatives throughout the academic calendar year. All CJ faculty are in attendance for these events. During these events, faculty make a presentation to prospective students and provide contact information (business cards) to each of the attendees.
- CJ faculty developed and conducted virtual open house meetings following the COVID-19 pandemic. Some of these open houses were conducted over the summer months when the faculty were not under a contractual obligation.
- Dr. Hardin and Mr. Yeager (when employed as a CJ professor) traveled with the admissions counselors on scheduled recruiting drives throughout the state.
- When serving as a chair, Dr. Lang constructed a database of all known Career Centers housing a criminal justice program in the state of West Virginia and contacted each with a personal letter requesting an opportunity to speak with their students. Several day long initiatives at these facilities were being scheduled when the COVID 19 pandemic struck.
- CJ faculty meet with prospective students visiting the campus during the semester. Personal interaction and tours were provided to the prospective student and their families. (Note: these events often occurred when faculty members are also required to conduct their classes, meet committee assignments, work as advisors for student organizations, and meet with current students during office hours on campus.)
- Dr. Ken Lang has become a legal analyst for the Law & Crime Trial Network (for no compensation), which advertises his affiliation as a professor at Glenville State College during appearances. The Law & Crime Trial Network boasts over 5 million subscribers.

### Retention Efforts:

- CJ faculty identify students struggling with the content and intervene with them by utilizing campus resources (i.e., Academic Success Center) or meeting with them personally to help them better understand the academics and content.

- CJ faculty have incorporated more tactile learning experiences into the classroom to better prepare students through hands-on experiences for real world job tasks (i.e., crime scene house scenarios, forensic lab exercises, etc.).
- CJ faculty volunteer time to work with CJ honor students and to help them formulate and complete research projects for the Pioneer Showcase.
- CJ faculty graciously volunteer as advisors for the student organizations and assist in the weekly activities to bring students an enriched college experience.
- CJ faculty have established working relationships with criminal justice agencies and receive regular communications from these entities about job opportunities, distributing them to the current criminal justice student population.
- The CJ faculty routinely review the course curriculum and make necessary improvements to ensure the curriculum is current with the criminal justice field.
- Through courses and student organizations, Dr. Hardin & Dr. Bryson have planned and conducted field trips for students to different events and criminal justice related sites.
- CJ faculty routinely attend sporting events to showing support for our CJ athletes and the athletic program.

## **Education & Health and Human Performance**

### Advising

- Advising is important to the retention efforts of students as perceived by faculty. Students who advised by the Department faculty are seen more frequently than the standard pre-registration advising. Students are invited in 3-4 times per semester for support.
  - As an academic advisor, I maintain regular scheduling meetings with my advisees as well as send several e-mails throughout the semester to check on their progress and maintain an open line of communication. I also let them know that they can reach out to me with any issues and that I will do my best to address them or refer to someone who can assist better in a particular situation.
- As shared above the faculty work with students to assist in academic and non-academic areas if possible. The Department faculty share the value of an 'open door' policy for advising and day to day interactions with our students. Faculty will meet with students "at times others than posted office hours which includes after hours for interns, as well as a great number of phone conversations".

### Teaching

- Teaching is more than lecturing to the faculty. The teaching part of faculty pedagogy is the tool to have additional interactions with students and is constantly being reflected on and modified to better serve.
  - As an instructor, I aim at actively involving all of my students in classroom activities. I try to engage them in classroom discussions (both face-to-face and online) and provide frequent feedback. I believe that when student contributions are acknowledged in the classroom, it makes them feel valued and noticed by both their professor AND their peers. This also allows them to get to know their classmates and interact with more people on campus
- Connecting student from the classroom to the greater community is a common theme for the faculty. Students in education classes judge local k-12 literature and science fairs to gain hands on

real world learning, elementary education students e-mail any fellow student that misses a class and informs them what was covered/missed during lecture. This is a requirement for the class and is graded daily. This lays the groundwork for developing a learning community within the course.

- Faculty pedagogy is revised constantly to stay relevant. Faculty refrain from “sit and get” lectures, lectures are student centered and lend to open discussions on course objectives. Many hands on and laboratory exercises are used to help bolster enthusiasm for educational knowledge.
- Faculty are developing new and innovative ways of delivering courses, developing on-line and face to face classes using OER texts to keep costs down so student can afford a college education. Classes focus on collaborative instructional strategies (learning communities, groups), have and communicate clear expectations, and work to make content relevant.
  - ...provide assignments which allow students the opportunity to apply concepts and theories covered in lecture, thus addressing different learning styles and making courses more interesting, more realistic and thus more useful, and, the hope is, more fun
- In many classes, guest speakers are invited who do not just talk, but who also lead the class in an activity to enrich their understanding of the guest’s topic.

#### Student groups

- Faculty maintain contact with students through work with student organizations. Faculty advise Early Education Student Group, Student Reading Interest Group, Chi Beta Phi, Kappa Delta Pi, and Chi Zeta Pi. Faculty’s involvement encourages students to become involved and participate in activities both in and out of campus thus helping students feel connected and a part of the college community.
- Faculty organized the African American History month celebration with all education courses and placed posters developed by students in the WACO center.
- Faculty planned Regional Literature Fair that brought 150+ students from grades K-12, parents and teachers for the past 7 years. Education majors (40+) volunteered to judge and to help in many other roles at the Waco Center. Several middle/high education content majors are taken to the WVRA State Conference each year. They develop and organize their presentation to teachers of all content areas. GSC students learn that they have much to offer to practicing teachers about literacy strategies.
- Department faculty are regular attendees at athletic and fine arts presentations.

#### Student progress initiatives

- The Department is constantly reflecting on how it can better serve its’ students. Recent initiatives include the PRAXIS PASSPORT development. The Praxis PASSPORT offers student a guide to when to attempt their Praxis exams. Students’ success is greater when they complete tests closer to specific content courses they have taken.
- The Praxis Core Readiness Seminar (PCRS) series was crafted to provide an overview of the skills needed (Reading, Writing, Math and test taking skills) to successfully pass the entrance exam Praxis Core. Faculty volunteer their time to teach the weekly sessions.
- Monthly congratulations are shared with each student who successfully completes a Praxis Exam.
- The Department holds a Praxis Principles of Learning and Teaching (PLT) seminar each semester for student who are taking the exam.
- The Department maintains a library of Praxis test materials that all students can check out in preparation of their exams.
- For the Spring 2020 semester, the Department offered a CR/NC EDUC199 class focused on the Praxis Core exam. The class includes the use of Individual Persistence Plans and Khan Academy tools. Students who were at risk were encouraged to enroll in the class.

- The Department has begun sharing data with other departments. The data includes information on pass rates, at risk students, and enrollees in the departments BAED programs.

## Fine Arts

1. During the fall Lloyd Bone and Jason Barr attend a different high school football game every Friday night. They see the halftime shows, talk to the band directors, speak to the bands, answer any parent questions, and have any interested students fill out GSC interest cards.
2. We also do Music Fest every October to show case the entire music department and invite high schools from around the state to attend.
3. In the spring Jason visits two high schools every Wednesday, one in the morning and afternoon, talk with teachers and students about Music and Art at GSC.
4. Every spring we host an Honor Band to bring students, teachers, and parents to GSC.
5. Every spring we host a Music Audition Day and an Art Portfolio Day to talk with students and parents.
6. We also have special concerts for public school students for the Jazz Band and Percussion Ensemble. At least 1500 students attend each year.
7. We have many other concerts and performances throughout the year and always invite students, teachers, and parents to attend an event.

## Land Resources

1. WV State Conservation Camp @ Camp Caesar. June 13, 2019. Tom Snyder.
2. Admissions' College Fair for Calhoun, Gilmer and Braxton counties. September 12, 2019. Tom Snyder, Doyle Hupp, Adam Black.
3. Meeting with President Nelson to discuss Wildlife Management program. Brian Perkins, Rico Gazal.
4. WV Hunting & Fishing Days at Stonewall Resort. September 20-22, 2019. Tom Snyder, Rico Gazal, Nabil Nasser, Brian Perkins, Doyle Hupp.
5. With guidance from Brian Perkins and Rico Gazal, a student worker contacted potential students using social media.
6. Training Gilmer County HS FFA Forestry CDE Team. September 24, 26, & October 7. Brian Perkins
7. Meeting with Gilmer County High School FFA Forestry CDE Team. October 2, 2019. Ashley Nicholas, Rico Gazal, Brian Perkins, Nabil Nasser, Doyle Hupp, Tom Snyder, Earl Thompson.
8. WV Mountain State Forest Festival, Elkins, WV. October 3-5, 2019. Tom Snyder, Brian Perkins, Nabil Nasser?
9. WV INVESTS meeting with President Nelson. October 30, 2019. Brian Perkins, Rico Gazal
10. Admissions' Fall Open House. November 2, 2019. Nabil Nasser.
11. Brian Perkins updated the outline of the department recruiting plan
12. Department Recruiting meeting October 13, 2019. All faculty and staff
13. Brian Perkins conducted an email survey of all WV high school FFA teachers regarding their interest in a forestry outreach program.
14. Career Day at Mid-Ohio Valley Technical Institute. St. Marys, WV. November 20, 2019. Tom Snyder.
15. Earl Thompson visited Gilmer County High School 6<sup>th</sup> grade to discuss Land Surveying and careers in Land Surveying. January 10, 2020.
16. Admissions' Winter Open House. February 1, 2020. Rico Gazal, Nabil Nasser and Doyle Hupp.
17. Gilmer County HS Career Presentation. February 14, 2020. Brian Perkins.
18. Calhoun-Gilmer Career Center Career Day. February 25, 2020. Tom Snyder.



19. Brian Perkins contacted 2-year forestry schools in the region to examine the possibility of creating articulation agreements. Initial discussions were held with representatives of Hocking College.
20. Earl Thompson visited Gilmer County High School to discuss careers in Natural Resource Management. February 27, 2020.
21. E-Sports Department Fair. February 28, 2020. Ashley Nicholas.
22. Cameron High School Visit. March 12, 2020. Tom Snyder.
23. Lewis County HS Career Presentation. March 13, 2020. Brian Perkins.
24. Virtual Recruiting – ENVR/Forestry/Wildlife. May 12, 2020. Nabil Nasser, Brian Perkins, Tom Snyder, Ashley Nicholas.
25. Virtual Recruiting – ELM/LS. May 18, 2020. Adam Black, Doyle Hupp, Earl Thompson, Ashley Nicholas.
26. Virtual Recruiting – NRMT Program and GSC EQT High School Program. June 17, 2020. Rico Gazal, Earl Thompson, Ashley Nicholas
27. Virtual Recruiting – Land Surveying, Energy & Land Management, Criminal Justice. June 22, 2020. Adam Black, Earl Thompson, Doyle Hupp, Ashley Nicholas.
28. EQT NRMT HS Program – HS recruitment and dual credit enrollment – 2019-2021. Rico Gazal.
29. Nabil Nasser visited employers of environmental science students and spoke about our program.
30. Nabil Nasser gave a tour of Waco Center and discussed the Wildlife Program with a student and her parents.

## **Language and Literature**

- We maintain a department Twitter feed;
- We distribute a bi-weekly department newsletter that goes to all our majors, and anyone interested;
- We publish the Trillium, which features student involvement, as well as community outreach;
- We house the Little Kanawha reading series, which also features student involvement, as well as community outreach;
- Amanda Chapman teaches Praxis preparation seminars for our education majors;
- Both Jonathan Minton and Schuyler Chapman actively recruit for the Honors Program.
- We have trained writing consultants who offer tutoring in writing, study plans, and organization.
- We teach developmental English.
- We are one of the few departments that has contact with every single student on campus because of our Gen Ed requirements.

## **Science and Mathematics**

1. Creation of Math tutoring center. Training tutors for it, monitor and staff it.
2. Hold the recommended office hours per week. Modifications
  - a. Math faculty hold some of their office hours in the Math tutoring center
  - b. Chemistry and Physics faculty use some of their office hours as problem solving (homework help) attached the lab sections.
  - c. Biology faculty hold open lab periods for students to come in and review lab material
3. Have open door policy with students to come ask questions/seek help outside of the required office hours.
4. Established a Wednesday Night Research meeting to help students learn to give presentations, discuss and troubleshoot their research.

- a. Take turns cooking for and feeding students on Wed nights so that they have dinner.
5. Plan events for students:
  - a. Organize job/professional school seminars: (Marshall Pharmacy Admissions is the most recent)
  - b. Ice cream social
  - c. Take them to relevant lecture presentations in Charleston, WVU and elsewhere
6. Notify students of internship and job opportunities
7. Help students with internship, professional school, and job applications
8. Hold Praxis review seminars (Math mostly)
9. Created a test prep course for students planning on taking the MCAT, DAT, PCAT, Praxis subject exams. Course is joint taught by all faculty depending on student needs
10. Chi Beta Phi National Honorarium, Alpha Iota Chapter, allows student to compete nationally and learn what others are doing in both science and math to retain interest in research and presentation skills.
11. Participation by some department member(s) with Move-In-Day Fall 2020

**Glenville State College Board of Governors  
Meeting of October 20, 2020**

- ACTION ITEM:** Consent Agenda
- COMMITTEE:** Committee of the Whole
- RECOMMENDED RESOLUTION:** Be it RESOLVED that the Board of Governors approves the Consent Agenda as proposed.
- STAFF MEMBER:** Dr. Mark Manchin, President

**BACKGROUND:**

The Consent Agenda is a board meeting practice that groups routine business and reports into one agenda item. The consent agenda can be approved in one action, rather than filing motions on each item separately. The items on the consent agenda are non-controversial items or routine items that are discussed at every meeting. They can also be items that have been previously discussed at length where there is group consensus.

The following items are included in the Board packet and listed on the proposed consent agenda.

1. Minutes of the August 5, 2020 Meeting
2. Enrollment Comparison Reports (2020 – September 4, 11, 18 and October 2)

\* The following items will be presented under separate cover and are listed on the proposed consent agenda.

3. Cash Flow Projection Statement\*
4. YTD Budget Update \*
5. Quarterly Financial Statement \*

**Glennville State College  
Board of Governors Meeting  
August 5, 2020  
Mollohan Campus Community Center, Ballroom  
Glennville, West Virginia**

Members Present: Mr. Mike Rust, Chairperson  
Mr. Tim Butcher, Vice Chair  
Mr. Stephen Gandee  
Ms. Ann Green  
Mr. Tilden "Skip" Hackworth  
Mr. Robert Marshall  
Mr. Doug Morris  
Mr. Greg Smith  
Dr. Kevin Evans, Faculty Representative  
Mr. Jason Gum, Staff Representative  
Ms. Jasmine Tarman, Student Representative

Faculty & Staff Present: Ms. Stacy Adkins, Director of Academic Success Center  
Mr. John Beckvold, Vice President for Business & Operations  
Mr. Marty Carver, Vice President for Enrollment & Student Life  
Ms. Sheri Goff, Financial Aid Assistant & Advisory Council for Classified Staff Rep.  
Mr. David Hutchison, Vice President for Advancement  
Dr. Mark Manchin, President  
Dr. Gary Morris, Provost & Vice President for Academic Affairs  
Mr. Jesse Skiles, Director of Athletics  
Ms. Teresa Sterns, Executive Assistant to the President  
Dr. Marjorie Stewart, Associate Professor of English & Faculty Senate Vice President  
Ms. Chelsea Stickelman, Director of Admissions & Staff Council Chair

Others Present: Mr. Harry Rich  
Mr. Donnie Tucker

### **Call to Order**

Chairperson Mike Rust called the meeting to order at 1:00 pm.

### **Swearing In of New Board Member**

Mr. Rust administered the Oath of Office to the newly appointed student representative member Jasmine Tarman, Student Government President.

A quorum was established.

### **Public Comment** – N/A

### **Special Recognitions/Presentations**

Mr. Rust presented appreciation certificates to Greg Smith in recognition for his service as Chair of the Glenville State College Board of Governors from 2016 to 2020 and Ralph Holder in recognition for his service as a member of the Glenville State College Board of Governors from 2014 to 2020, as Chair of the Student and Academic Affairs Committee from 2015 to 2017, as Vice Chair of the Student and Academic Affairs Committee from 2018 to 2019, and as Chair of the Academic Affairs Committee from 2019 to 2020.

Mr. Donnie Tucker addressed the Board regarding the importance of GSC implementing a diversity program that would consist of diversity, equity, and inclusion in an effort to assist with recruitment and retention.

Ms. Stacy Adkins provided an update on the Academic Success Center and the status of the Hidden Promise Scholars (HPS) program that included:

- Number of full-time and part-time students that have registered for fall 2020.
- Number of HPS on and off campus.
- Plans for offering new student orientation online. It will include training on drug intervention, diversity, Title IX, etc.
- The Center serves as a student resource center that assists students in all areas and departments on campus as needed.
- Preparations are being made to revamp the Hidden Promise Scholar Program in the next year.

### **Constituent Comments**

**Faculty Senate** – Dr. Marjorie Stewart reported that Senate does not meet during the summer and will reconvene in the fall. Faculty have been working to prepare online classes. Faculty has concerns about health due to COVID-19 and return to campus. Faculty are also concerned about the growing number of administrators that are being appointed while faculty are working more hours.

Dr. Morris, Dr. Manchin, and Mr. Rust commended the faculty for all of the work they have been doing to prepare for the fall reopening of school and asked that Dr. Stewart convey their appreciation to faculty.

**Staff Council** – Ms. Stickelman reported that the Board asked staff council to send a survey to staff regarding its morale. She will be sending the results from the fourteen-question survey to President Manchin and offered to send to Board members upon their request. Another survey will be conducted to include specific questions regarding the Board. Staff will be submitting ideas of things all would like to celebrate to monthly meetings. Staff is currently working on assignments to fill committee staff vacancies.

**Student Government Association (SGA)** – Ms. Tarman reported that students were having issues with face-to-face classes being assigned to online without any notification, so she worked with Dr. Morris and Stacy Adkins to resolve the issues.

### **Consent Agenda**

President Manchin announced that the consent agenda is a work in progress and explained that consent is a number of information items that the Board consents it has reviewed. The YTD Budget Projection and Quarterly Financial Statement listed on the consent list are not included for this meeting because the reports have not been generated yet. The current list of consent items will be presented at every meeting and other items may be added as needed.

Mr. Smith suggested expanding the consent agenda to include items discussed in committees and include the information with the Board packets.

GREG SMITH MOVED TO APPROVE THE CONSENT AGENDA AS PRESENTED. SKIP HACKWORTH SECONDED THE MOTION.

MOTION CARRIED UNANIMOUSLY.

### **Committee Reports**

**Executive Committee/Chair Report** - Mike Rust reported the Committee met on July 21, 2020, set Board meeting agenda, and discussed:

- Building enrollment and retention.
- Implementation of a new diversity and inclusion plan.
- “Return to Campus Re-Opening Plan.”
- Finances of the College.
- Food Service RFP.
- Newly proposed organizational chart and restructuring of the College.
- Improving GSC Alumni relationships.
- Ideas for improving community relations.

**Board Governance Committee** - Ann Green reported that the Committee discussed:

- Employee Status (*New hires, etc.*). She asked Teresa Sterns to send the report to the Board members.
- Staff training schedule.
- Employee turnover and retention costs.
- Reasons why employees are departing GSC.
- The HR Office is currently working on an exit interview plan for departing employees.
- Revisions to Final Draft Policies 6, 6A, and 9 have gone through the steps for the rule making process; however, it was determined by the Committee that Policy 9 still needs more work, so it will be removed from the policies listed for action.
- Board Training Plans for FY21 are tentatively being scheduled for October 20-21, 2020 at Stonewall Resort to include the Board meeting scheduled on October 21<sup>st</sup>.
- Board By-laws will be reviewed for needed revisions.

**Business and Finance Committee** - Doug Morris reported that the Committee discussed:

- New bid for food service.
- Cash flow statement.
- College's plan to pay back all monies owed to the GSC Foundation by September 2020.
- The Business Office is planning to run a scenario in regards to how the College plans to deal with loss of income in the budget in the event enrollment projections are not met.

Mr. Rust announced that John Beckvold would be leaving GSC and thanked him for his service.

**Enrollment and Student Life Committee** – Steve Gandee announced that Mary Carver would be leaving GSC and thanked him for his service. He further reported that the Committee discussed enrollment projections and future planning to address retention strategies.

**Academic Affairs Committee** – Skip Hackworth reported:

- Committee received an update on the status of the nursing program.
- Two new academic administrators will be coming to GSC to fill the Associate Vice President for Academic Affairs and the Dean of Teacher Education positions.
- Departments have elected department heads to represent their areas.
- A request for GSC to implement two graduate programs, Master in Teaching and a Master in Curriculum and Instruction, will be presented to the WV HEPC in September.
- Discussed the COVID-19 re-opening plan.
- Committee will review majors and program development in October.

### **President's Report**

Dr. Manchin commended the last thirty days of employees' work in preparations for the COVID-19 re-opening plans. He discussed challenges that the College faces and noted that his vision and focus over the next few years for the College is:

- Safety of the campus.
- Ensure a programmatic instruction program that prepares students to complete their degree in a shorter amount of time.
- Reviewing a prospective nursing program.
- Evaluating academic achievement and auditing programs.
- Looking at becoming a University status.
- Student Life changing to a "Thrive & Alive" campus.
- Focus on the first year experience.
- Build better relationships with Alumni.

President Manchin announced that his inauguration is being postponed until the spring due to pandemic issues.

**Athletic Update** – Jesse Skiles announced that coaches were hired for softball, acro & tumbling, and wrestling. A new head athletic trainer was also hired. Homecoming and Hall of Fame is still scheduled for October; however, it may change due to COVID-19 concerns.

**Advancement & Government Affairs Update** – David Hutchison provided a brochure to all that included communications to alumni regarding how to submit information updates and how to keep in touch with GSC. He also provided each member a Board member worksheet to submit personal information about themselves to include in an upcoming Pioneer Progress newsletter. He reported:

- The Office of Alumni Affairs is partnering with other departments on campus to encourage more alumni participation.
- A survey was sent to six thousand alumni regarding their intention to attend or take part in virtual events and activities.
- Current planning to implement a new structure for alumni dues.

**Actionable Items**

The revised final draft policies that are being proposed for action were approved at the last Board meeting; however, during the thirty-day comment period administrative changes were made, so the Board will take action on the revised draft policies 6 and 6A. Policy 9 is being removed from the actionable items as it was determined it needs further revisions.

GREG SMITH MOVED TO APPROVE THE PROPOSED REVISED BOARD FINAL DRAFT POLICIES 6 AND 6A FOR FINAL FILING WITH THE HIGHER EDUCATION POLICY COMMISSION. ANN GREEN SECONDED THE MOTION.

MOTION CARRIED UNANIMOUSLY.

**Announcements**

Mr. Rust announced the following:

- **August 7<sup>th</sup>** - The Pioneer Football team will host the Annual Whitey Adolfsen Memorial Golf Tournament at the Glenville Golf Club beginning at 8:00 a.m.
- **August 12<sup>th</sup>** - GSC Night at Lambert’s Vintage Wines in Weston, WV from 5:00 p.m. to 9:00 p.m.
- **August 27<sup>th</sup>** – Roane County Alumni Event at Chestnut Ridge Winery in Spencer, WV at 5:00 p.m.
- **October 3<sup>rd</sup>** - GSC Homecoming and first football game.
- **October 17<sup>th</sup>** - Curtis Elam Hall of Fame Induction at Waco Center – Time TBA.
- Next Board retreat and meeting is scheduled for **October 20 -21, 2020 at Stonewall Resort.**

**Adjournment**

TIM BUTCHER MOVED TO ADJOURN THE MEETING. STEVE GANDEE SECONDED THE MOTION.

MOTION CARRIED UNANIMOUSLY.

Chairperson Rust adjourned the meeting at 2:47 pm.

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Mike Rust  
Chairperson

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Teresa Sterns  
Executive Assistant to the President



## Enrollment Breakdown and Y2Y Comparison

<i>Returning Traditional &amp; Online</i>					
<b>Class</b>	<b>Fall 2017</b>	<b>Fall 2018</b>	<b>Fall 2019</b>	<b>Fall 2020</b>	<b>F20 FTE</b>
<i>Freshman</i>	122	107	73	<b>116</b>	<b>112.13</b>
<i>Sophomore</i>	168	165	152	<b>166</b>	<b>167.53</b>
<i>Junior</i>	147	156	144	<b>145</b>	<b>146.60</b>
<i>Senior</i>	231	202	186	<b>186</b>	<b>174.00</b>
<i>Other</i>	0	1	1	<b>0</b>	<b>0.00</b>
<b>Total</b>	<b>668</b>	<b>631</b>	<b>556</b>	<b>613</b>	<b>600.27</b>

<i>New Traditional &amp; Online</i>					
<b>Stdnt Type</b>	<b>Fall 2017</b>	<b>Fall 2018</b>	<b>Fall 2019</b>	<b>Fall 2020</b>	<b>F20 FTE</b>
<i>Trans/Readm</i>	85	91	99	<b>103</b>	<b>91.33</b>
<i>First-time</i>	295	290	321	<b>321</b>	<b>313.20</b>
<i>Other</i>	1	1	2	<b>0</b>	<b>0.00</b>
<b>Total</b>	<b>381</b>	<b>382</b>	<b>422</b>	<b>424</b>	<b>404.53</b>

<i>External Programs</i>					
<b>Program</b>	<b>Fall 2017</b>	<b>Fall 2018</b>	<b>Fall 2019</b>	<b>Fall 2020</b>	<b>F20 FTE</b>
<i>Dual Enroll</i>	320	254	432	<b>162</b>	<b>83.33</b>
<i>FCI Gilmer</i>	57	60	87	<b>120</b>	<b>99.13</b>
<i>Huttonsville</i>	125	103	81	<b>93</b>	<b>66.20</b>
<b>Total</b>	<b>502</b>	<b>417</b>	<b>600</b>	<b>375</b>	<b>248.67</b>

<i>Summary</i>					
<b>Category</b>	<b>Fall 2017</b>	<b>Fall 2018</b>	<b>Fall 2019</b>	<b>Fall 2020</b>	<b>F20 FTE</b>
<i>Returning</i>	668	631	556	<b>613</b>	<b>600.27</b>
<i>New</i>	381	382	422	<b>424</b>	<b>404.53</b>
<i>External</i>	502	417	600	<b>375</b>	<b>248.67</b>
<b>Total</b>	<b>1,551</b>	<b>1,430</b>	<b>1,578</b>	<b>1,412</b>	<b>1253.47</b>

**Definintions:**

Freshmen: < 30.001 credits earned  
 Sophomore: 30.001 - 60.000 credits earned  
 Junior: 60.001 - 90.000 credits earned  
 Senior: 90.001+ credits earned  
 Other: Transient & Non-Degree seeking students

**Notes:**

\*Not including DMAPS  
 \*Historical numbers are final semester counts  
 \*\*FTE = total credits divided by 15  
 \*\*\*Report populated 9/4/2020 6:31:06 AM

## Enrollment Breakdown and Y2Y Comparison

<i>Returning Traditional &amp; Online</i>					
<b>Class</b>	<b>Fall 2017</b>	<b>Fall 2018</b>	<b>Fall 2019</b>	<b>Fall 2020</b>	<b>F20 FTE</b>
<i>Freshman</i>	122	107	73	<b>116</b>	<b>112.13</b>
<i>Sophomore</i>	168	165	152	<b>166</b>	<b>167.27</b>
<i>Junior</i>	147	156	144	<b>145</b>	<b>146.60</b>
<i>Senior</i>	231	202	186	<b>186</b>	<b>174.00</b>
<i>Other</i>	0	1	1	<b>0</b>	<b>0.00</b>
<b>Total</b>	<b>668</b>	<b>631</b>	<b>556</b>	<b>613</b>	<b>600.00</b>

<i>New Traditional &amp; Online</i>					
<b>Stdnt Type</b>	<b>Fall 2017</b>	<b>Fall 2018</b>	<b>Fall 2019</b>	<b>Fall 2020</b>	<b>F20 FTE</b>
<i>Trans/Readm</i>	85	91	99	<b>102</b>	<b>90.53</b>
<i>First-time</i>	295	290	321	<b>320</b>	<b>311.20</b>
<i>Other</i>	1	1	2	<b>0</b>	<b>0.00</b>
<b>Total</b>	<b>381</b>	<b>382</b>	<b>422</b>	<b>422</b>	<b>401.73</b>

<i>External Programs</i>					
<b>Program</b>	<b>Fall 2017</b>	<b>Fall 2018</b>	<b>Fall 2019</b>	<b>Fall 2020</b>	<b>F20 FTE</b>
<i>Dual Enroll</i>	320	254	432	<b>202</b>	<b>97.40</b>
<i>FCI Gilmer</i>	57	60	87	<b>120</b>	<b>99.13</b>
<i>Huttonsville</i>	125	103	81	<b>94</b>	<b>66.40</b>
<b>Total</b>	<b>502</b>	<b>417</b>	<b>600</b>	<b>416</b>	<b>262.93</b>

<i>Summary</i>					
<b>Category</b>	<b>Fall 2017</b>	<b>Fall 2018</b>	<b>Fall 2019</b>	<b>Fall 2020</b>	<b>F20 FTE</b>
<i>Returning</i>	668	631	556	<b>613</b>	<b>600.00</b>
<i>New</i>	381	382	422	<b>422</b>	<b>401.73</b>
<i>External</i>	502	417	600	<b>416</b>	<b>262.93</b>
<b>Total</b>	<b>1,551</b>	<b>1,430</b>	<b>1,578</b>	<b>1,451</b>	<b>1264.67</b>

**Definintions:**

Freshmen: < 30.001 credits earned  
 Sophomore: 30.001 - 60.000 credits earned  
 Junior: 60.001 - 90.000 credits earned  
 Senior: 90.001+ credits earned  
 Other: Transient & Non-Degree seeking students

**Notes:**

\*Not including DMAPS  
 \*Historical numbers are final semester counts  
 \*\*FTE = total credits divided by 15  
 \*\*\*Report populated 9/11/2020 6:31:07 AM

## Enrollment Breakdown and Y2Y Comparison

<i>Returning Traditional &amp; Online</i>					
<b>Class</b>	<b>Fall 2017</b>	<b>Fall 2018</b>	<b>Fall 2019</b>	<b>Fall 2020</b>	<b>F20 FTE</b>
<i>Freshman</i>	122	107	73	<b>116</b>	<b>112.13</b>
<i>Sophomore</i>	168	165	152	<b>166</b>	<b>167.27</b>
<i>Junior</i>	147	156	144	<b>145</b>	<b>146.60</b>
<i>Senior</i>	231	202	186	<b>185</b>	<b>173.60</b>
<i>Other</i>	0	1	1	<b>0</b>	<b>0.00</b>
<b>Total</b>	<b>668</b>	<b>631</b>	<b>556</b>	<b>612</b>	<b>599.60</b>

<i>New Traditional &amp; Online</i>					
<b>Stdnt Type</b>	<b>Fall 2017</b>	<b>Fall 2018</b>	<b>Fall 2019</b>	<b>Fall 2020</b>	<b>F20 FTE</b>
<i>Trans/Readm</i>	85	91	99	<b>103</b>	<b>91.53</b>
<i>First-time</i>	295	290	321	<b>319</b>	<b>310.00</b>
<i>Other</i>	1	1	2	<b>0</b>	<b>0.00</b>
<b>Total</b>	<b>381</b>	<b>382</b>	<b>422</b>	<b>422</b>	<b>401.53</b>

<i>External Programs</i>					
<b>Program</b>	<b>Fall 2017</b>	<b>Fall 2018</b>	<b>Fall 2019</b>	<b>Fall 2020</b>	<b>F20 FTE</b>
<i>Dual Enroll</i>	320	254	432	<b>345</b>	<b>143.00</b>
<i>FCI Gilmer</i>	57	60	87	<b>120</b>	<b>99.13</b>
<i>Huttonsville</i>	125	103	81	<b>94</b>	<b>66.20</b>
<b>Total</b>	<b>502</b>	<b>417</b>	<b>600</b>	<b>559</b>	<b>308.33</b>

<i>Summary</i>					
<b>Category</b>	<b>Fall 2017</b>	<b>Fall 2018</b>	<b>Fall 2019</b>	<b>Fall 2020</b>	<b>F20 FTE</b>
<i>Returning</i>	668	631	556	<b>612</b>	<b>599.60</b>
<i>New</i>	381	382	422	<b>422</b>	<b>401.53</b>
<i>External</i>	502	417	600	<b>559</b>	<b>308.33</b>
<b>Total</b>	<b>1,551</b>	<b>1,430</b>	<b>1,578</b>	<b>1,593</b>	<b>1309.47</b>

**Definintions:**

Freshmen: < 30.001 credits earned  
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 Junior: 60.001 - 90.000 credits earned  
 Senior: 90.001+ credits earned  
 Other: Transient & Non-Degree seeking students

**Notes:**

\*Not including DMAPS  
 \*Historical numbers are final semester counts  
 \*\*FTE = total credits divided by 15  
 \*\*\*Report populated 9/18/2020 6:31:06 AM

## Enrollment Breakdown and Y2Y Comparison

<i>Returning Traditional &amp; Online</i>					
<b>Class</b>	<b>Fall 2017</b>	<b>Fall 2018</b>	<b>Fall 2019</b>	<b>Fall 2020</b>	<b>F20 FTE</b>
<i>Freshman</i>	122	107	73	<b>116</b>	<b>112.13</b>
<i>Sophomore</i>	168	165	152	<b>166</b>	<b>167.20</b>
<i>Junior</i>	147	156	144	<b>145</b>	<b>146.87</b>
<i>Senior</i>	231	202	186	<b>185</b>	<b>173.60</b>
<i>Other</i>	0	1	1	<b>0</b>	<b>0.00</b>
<b>Total</b>	<b>668</b>	<b>631</b>	<b>556</b>	<b>612</b>	<b>599.80</b>

<i>New Traditional &amp; Online</i>					
<b>Stdnt Type</b>	<b>Fall 2017</b>	<b>Fall 2018</b>	<b>Fall 2019</b>	<b>Fall 2020</b>	<b>F20 FTE</b>
<i>Trans/Readm</i>	85	91	99	<b>104</b>	<b>91.80</b>
<i>First-time</i>	295	290	321	<b>318</b>	<b>309.20</b>
<i>Other</i>	1	1	2	<b>0</b>	<b>0.00</b>
<b>Total</b>	<b>381</b>	<b>382</b>	<b>422</b>	<b>422</b>	<b>401.00</b>

<i>External Programs</i>					
<b>Program</b>	<b>Fall 2017</b>	<b>Fall 2018</b>	<b>Fall 2019</b>	<b>Fall 2020</b>	<b>F20 FTE</b>
<i>Dual Enroll</i>	320	254	432	<b>353</b>	<b>144.53</b>
<i>FCI Gilmer</i>	57	60	87	<b>116</b>	<b>94.73</b>
<i>Huttonsville</i>	125	103	81	<b>94</b>	<b>66.00</b>
<b>Total</b>	<b>502</b>	<b>417</b>	<b>600</b>	<b>563</b>	<b>305.27</b>

<i>Summary</i>					
<b>Category</b>	<b>Fall 2017</b>	<b>Fall 2018</b>	<b>Fall 2019</b>	<b>Fall 2020</b>	<b>F20 FTE</b>
<i>Returning</i>	668	631	556	<b>612</b>	<b>599.80</b>
<i>New</i>	381	382	422	<b>422</b>	<b>401.00</b>
<i>External</i>	502	417	600	<b>563</b>	<b>305.27</b>
<b>Total</b>	<b>1,551</b>	<b>1,430</b>	<b>1,578</b>	<b>1,597</b>	<b>1306.07</b>

**Definintions:**

Freshmen: < 30.001 credits earned  
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 Junior: 60.001 - 90.000 credits earned  
 Senior: 90.001+ credits earned  
 Other: Transient & Non-Degree seeking students

**Notes:**

\*Not including DMAPS  
 \*Historical numbers are final semester counts  
 \*\*FTE = total credits divided by 15  
 \*\*\*Report populated 10/2/2020 6:32:53 AM

**Glenville State College Board of Governors  
Meeting of October 20, 2020**

**ACTION ITEM:** Glenville State College Audit Report for FY2020

**COMMITTEE:** Committee of the Whole

**RECOMMENDED RESOLUTION:** Be it RESOLVED that the Board of Governors approves the FY2020 audit.

**STAFF MEMBER:** Dr. Mark A. Manchin, President

**BACKGROUND:**

An audit of the financial statements of Glenville State College will be completed within the WV Higher Education Policy Commission deadline of October 15, 2020. The financial statements will comprise the respective financial position of the business-type activities, the discretely presented component unit as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to 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).

\*Financial Statements will be provided under separate cover.

**Glennville State College Board of Governors  
Meeting of October 20, 2020**

**ACTION ITEM:** DRAFT Amended Board Policy 6A

**COMMITTEE:** Committee of the Whole

**RECOMMENDED RESOLUTION:** Be it RESOLVED that the Board of Governors approve the proposed revised Board draft policy 6A for final filing with the Higher Education Policy Commission if no comments are received after the thirty-day comment period.

**STAFF MEMBER:** Dr. Mark A. Manchin, President

**BACKGROUND:**

Higher Education Policy Commission Series 4 requires that Glennville State College Board of Governors follow a series of steps for the adoption, amendment, or repeal of any rule, guideline or policy statement with institution-wide effect.

The attached draft policy 6A is being amended to bring the procedure into further compliance with the USDE Final Rule. The policy was submitted to the constituent groups (WV HEPC Chancellor, Faculty Senate, Staff Council, and Student Government Association) for review and suggested revisions. The draft policy was also posted on the College's website for a twelve (12) day informal public comment period. There were no suggested revisions/comments received during the comment period.

In compliance with Series 4, the Board must approve final draft policies/rules and submit these for comment for a period of thirty (30) days. If approved, the current draft policy will be submitted as a final draft policy for the thirty (30) day public comment period and brought back to the Board with any revisions made after public comment for final approval within ten days prior to the next regularly scheduled Board meeting. In the event no comments are received during the thirty (30) day comment period, the policy will be forwarded to the Higher Education Policy Commission for final approval.

## GLENVILLE STATE COLLEGE POLICIES

### ADMINISTRATIVE POLICY 6A

#### SOCIAL JUSTICE: SEXUAL HARASSMENT AND TITLE IX SEXUAL HARASSMENT PROCEDURES

##### 6A.1. General

1.1. Scope - This policy addresses sexual harassment.

1.2. Authority - WV Code §18B-1-6, §18B-2A-4

1.3. Effective Date- ~~August 5, 2020~~

1.4. Revision and Renaming of Former Policy. Revises and replaces Glensville State College Administrative Policy 6A [2015][August 5, 2020].

##### 6A.2. Policy

2.1. Glensville State College is committed to providing an environment that emphasizes the dignity and worth of every member of its community and that is free from sexual harassment. The purpose of the policy and procedure set forth in the Appendix, SEXUAL HARASSMENT POLICY, GRIEVANCE PROCEDURES AND MANDATORY CHILD ABUSE REPORTING REQUIREMENTS, is to define harassment on the basis of sex and to establish the College's administrative procedures for the reporting, investigation and disposition of sexual harassment complaints and other prohibited conduct as defined in the Appendix including but not limited to Title IX sexual harassment.

**POLICY 6A APPENDIX**

**SEXUAL HARASSMENT POLICY, GRIEVANCE PROCEDURES  
AND MANDATORY CHILD ABUSE REPORTING REQUIREMENTS**

**CALL 9-1-1 IN AN EMERGENCY OR CONTACT LOCAL LAW ENFORCEMENT IF YOU HAVE  
IMMINENT CONCERNS ABOUT YOUR PERSONAL SAFETY**

The College encourages anyone who experiences or becomes aware of an incident of Prohibited Conduct to ***immediately*** report the incident to the College. Any person may report conduct prohibited by this policy (whether or not the person reporting is the person alleged to be the victim of the Prohibited Conduct), in person, by mail, by telephone, facsimile or by electronic mail to:

**Tegan McEntire**

Human Resources Director

Title IX Coordinator

Affirmative Action/Equal Opportunity Officer

303 Harry B. Heflin Administration Building

Telephone: (304) 462-6193

FAX: (304) 462-6198

[Tegan.McEntire@glenville.edu](mailto:Tegan.McEntire@glenville.edu)

Mailing Address:

Human Resources Office

Glenville State College

200 High Street

Glenville, WV 26351

In the absence of the Title IX Coordinator or if the report or complaint is against the person named above, reports and/or formal complaints may be filed with:

Stacy Adkins

Academic Success Center Director

Title IX Co-Coordinator

314 Robert F. Kidd Library

Telephone: (304) 462-6054

[Stacy.Adkins@glenville.edu](mailto:Stacy.Adkins@glenville.edu)

Mailing Address:

Academic Success Center

Glenville State College

200 High Street

Glenville, WV 26351



Any individual may at any time pursue a complaint, as applicable with the United State Equal Employment Opportunity Commission, the West Virginia Human Rights Commission or the United States Department of Education Office for Civil Rights (responsible for enforcing Title IX).

## I. Purpose

A. Glenville State College (College) is committed to providing a safe and non- discriminatory environment for all members of the College community. The College prohibits sexual harassment, sexual misconduct, retaliation by or against any member of the College community (together, Prohibited Conduct).

B. In accordance with Title IX, this is the policy and procedure the College follows when it receives a report alleging conduct prohibited under the jurisdiction of Title IX. These policies and procedures are also used to address all Prohibited Conduct as that term is defined herein. The College uses this policy and procedure to investigate and adjudicate allegations of Prohibited Conduct and to impose disciplinary sanctions against employees and students found responsible for violating the Policy.

C. This Policy applies to students, faculty, staff, and applicants for admission to or employment with the College, visitors or any third party who otherwise has some relationship with the College.

D. **Relationship to Student Conduct Code ~~and~~ Policy 36 and Other Handbooks.** Harassment on the basis of sex is prohibited by Glenville State College Board of Governors Policy 36 ~~and~~ the Student Conduct Code and various other employee, student, student athlete and academic program handbooks. These procedures take precedence over and will be used instead of procedures set forth in the Policy 36 ~~and/or~~ the Student ~~conduct~~ Conduct Ccode and/or any other procedures set forth in any other employee, student, student athlete, academic program or any other College handbook to address sexual harassment reports or complaints ~~accusing a student(s) or student organization(s) of harassment on the basis of sex.~~

## II. General

A. The Title IX Coordinator is responsible for coordinating the College's efforts to comply with its responsibilities under Title IX. The Title IX Coordinator may not have a conflict of interest or bias for or against Complainants or Respondents generally or an individual Complainant or Respondent. The Title IX Coordinator's responsibilities include but are not limited to:

1. Communicating with all members of the College community regarding Title IX, and providing information about the Title IX grievance procedure;
2. Reviewing applicable College policies to ensure institutional compliance with Title IX;

3. Responding to general inquiries regarding Title IX Sexual Harassment;
4. Monitoring the College's compliance with and administration of its own applicable policies, including record keeping, timeframes, and other procedural requirements.
5. Conducting compliance assessments of the effectiveness of Title IX programs, the campus safety and security environment, and compliance with Federal and State law. Assessments may include site visits, record reviews, surveys, reviews of the applicable law(s) and interviews with students and personnel;
6. Conducting and/or providing training regarding Title IX and Prohibited Conduct as defined in this policy;
7. Coordinating the College's response to sexual harassment reports and complaint grievance procedures;
8. The Title IX Coordinator may not serve as an Investigator or decision-maker as defined in this policy and may not make any appeal decisions;
9. Any responsibility outlined in this policy; and
10. Any other duties that may be assigned by the President or designee

B. The President may appoint more than one Title IX Coordinator.

C. All, applicants for admission and employment, students, off-campus program participants, dual credit students, parents or legal guardians of elementary and secondary school students participating in a College education program or activity, and employees, will be provided with the Notice of Nondiscrimination set forth in College Review Board of Governors Policy 6A, Social Justice. The College will provide all these individuals with information on how to report Title IX Sexual Harassment, file a formal Title IX Sexual Harassment complaint, how the College will respond to a formal complaint by providing all with information where to find this policy and/or any other procedures implemented in accordance with this policy on the Colleges where to find the College's Title IX Sexual Harassment complaint policies and resolution procedures, including how to report or, file a complaint of Title IX Sexual Harassment, and how the College will respond by providing the above named individuals this policy or by providing where to find hard copies of this policy.

D. The College will prominently display the name or title, office address, electronic mail address, and telephone number of the Title IX Coordinator(s), as well as the above-referenced notice of nondiscrimination, on its website, and in each applicable handbook, application

materials (either on the application or as a separate document) and/or catalog that it makes available to the persons listed above.

E. Waiver of the right to an investigation and adjudication of formal complaints of Title IX Sexual Harassment consistent with this policy will not be required as a condition of enrollment or continuing enrollment; or employment or continuing employment; or enjoyment of any other right.

F. During the Title IX complaint grievance process, the College will treat Complainants and Respondents equitably by providing remedies to a Complainant where a determination of responsibility for Title IX Sexual Harassment has been made against the Respondent, and by following a grievance process that complies with this policy before the imposition of any disciplinary sanctions or other actions that are not supportive measures as defined above, against a Respondent. Remedies will be designed to restore or preserve equal access to the College's education program or activity. Such remedies may include the same individualized services described in section III as "supportive measures"; however, remedies need not be non-disciplinary or non-punitive and need not avoid burdening the Respondent.

G. Individuals accused of Title IX Sexual Harassment are presumed not responsible for any alleged Prohibited Conduct until a determination regarding responsibility is made at the conclusion of the formal grievance process implemented in accordance with this policy.

H. The burden of gathering evidence sufficient to reach a determination regarding responsibility and the burden of proof rests on the College and not on the Complainant or Respondent.

I. The College may use this procedure to investigate violations of other College policies, rules, regulations or procedures including but not limited to those that are discovered during the investigation of and/or are related to the formal Title IX Sexual Harassment complaint.

J. The administrative investigation of reports and complaints in accordance with this policy is different from a law enforcement investigation. The technical rules of evidence and procedure do not apply. A law enforcement investigation will not take the place of an investigation or disposition of a complaint filed in accordance with this policy and the results of a law enforcement investigation or adjudication are not determinative of whether an individual is responsible for violating this policy. The grievance procedures set forth in this policy may be carried out prior to, simultaneously with, or following civil or criminal proceedings off campus. The College will cooperate fully with law enforcement and other agencies in the enforcement of criminal law on campus or that affects the campus community and such cooperation may require the institution to temporarily suspend the fact-finding aspect of the administrative investigation while the law enforcement agency is in the process of gathering information. Suspensions of investigations typically last from three to ten days but may be extended depending upon the circumstances of each case. The College will promptly resume its administrative investigation as soon as notified by the law enforcement agency that it has completed its evidence gathering process.

### III. Definitions

A. **Actual Knowledge** means notice of sexual harassment or other Prohibited Conduct or allegations of sexual harassment or other Prohibited Conduct to the College's Title IX Coordinator or any official of the College who has authority to institute corrective measures on behalf of the College. Imputation of knowledge based solely on vicarious liability or constructive notice is insufficient to constitute actual knowledge. This standard is not met when the only official of the College with actual knowledge is the accused individual and/or Respondent. The mere ability or obligation to report sexual harassment or to inform an individual about how to report sexual harassment, or having been trained to do so, does not qualify an individual as one who has authority to institute corrective measures on behalf of the College.

B. **Advisor** means any person intended to assist the Complainant or Respondent during the disciplinary process, including but not limited to, a College appointed advisor, faculty member, legal counsel (lawyer) or other person.

C. **Clear and Convincing Evidence** is the standard of proof used to make responsibility determinations under this policy. Clear and convincing evidence means that the evidence is highly and substantially more likely to be true than untrue; the fact finder must be convinced that the contention is highly probable.

D. **Complainant** means an individual who files a formal complaint. For the purposes of Title IX Sexual Harassment, the Complainant must be the individual alleged to be the victim of Prohibited Conduct. A Complainant may be a student, employee or third-party and must be participating in, or attempting to participate in, a College employment education program or activity at the time of filing a formal complaint.

E. **Consent** means the affirmative, unambiguous, and voluntary agreement to engage in each specific initiated sexual activity that may compose a sexual encounter. Consent is demonstrated through mutually understandable words and/or actions that clearly indicate a willingness to engage freely in sexual activity. A clear verbal "yes" or other outward demonstration of free choice is necessary. Consent cannot be inferred from silence, passivity, lack of resistance, or a lack of active response. Consent must be ongoing throughout a sexual encounter and can be revoked at any time. Consent must be voluntarily given contemporaneous to the initiation of the sexual activity. Consent may not be valid if a person is being subjected to actions or behaviors that elicit emotional or psychological pressure, intimidation, or fear. It cannot be obtained by threat, coercion, or force.

F. **Cross-Examination** means the opportunity to question the opposing Party or any witness who has answered questions posed by the opposing Party or the Review Board. The opportunity to cross-examine usually occurs as soon as the other Party completes his or her initial testimony, called direct testimony. Cross-examiners attempt to get the witness to say

something helpful to their side, or to cast doubt on the witness's testimony by eliciting something that reduces the witness's credibility -- for example, that the witness's eyesight is so poor that the witness may not have seen an event clearly.

G. **Deliberate Indifference/Deliberately Indifferent** means the College's response to Title IX Sexual Harassment is clearly unreasonable in light of the known circumstances.

H. **Directly Related Evidence** shall be interpreted using the plain and ordinary meaning of the terms. Directly Related evidence is not the same as Relevant Evidence.

I. **Education Program or Activity** includes locations, events, or circumstances over which the College exercises substantial control over both the accused and the alleged victim of the Prohibited Conduct and the context in which the sexual harassment occurs including, but not limited to: employment, employment benefits, academic and athletic programs. Education program or activity also includes any building owned or controlled by a student organization that is officially recognized by the College.

J. **Formal Complaint** means a document filed by a Complainant or signed by the Title IX Coordinator alleging Title IX Sexual Harassment against a Respondent and requesting that the College investigate the allegation of Title IX Sexual Harassment. At the time of filing a formal complaint, a Complainant must be participating in or attempting to participate in the education program or activity of the recipient with which the formal complaint is filed.

K. **Incapacitation** means the physical and/or mental inability to make informed, rational judgments. States of incapacitation include, without limitation, sleep, blackouts, and flashbacks. Where drugs or alcohol are involved, one does not have to be intoxicated, drunk or high to be considered incapacitated. Rather, incapacitation is determined by how the alcohol consumed impacts a person's decision-making capacity, awareness of consequences, and ability to make informed judgments.<sup>1</sup> The question is whether the accused student knew, or a sober, reasonable person in the position of the accused student should have known, that the Complainant was incapacitated. Because Incapacitation may be difficult to discern, you are strongly encouraged to err on the side of caution; i.e., when in doubt, assume that another person is incapacitated and therefore unable to give effective Consent.

L. **Investigator** means one or more individuals designated by the College from the Investigator and Review Board Pool to investigate formal complaints. An Investigator cannot be the same person as the Title IX Coordinator and may not serve on the Review Board or make any appeal decisions for a complaint investigated by the Investigator. References in this policy to the "Investigator" include the plural.

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<sup>1</sup> J Sokolow, Brett A., Lewis, W. Scott, Schuster, Sandra K., *NCHERM II/Smille on Responding 10 Campus Sexual Misconduct*. 2010, p. 49.

M. **Investigator and Review Board Pool (Pool)** means a standing Pool of College community or external individuals who are trained on the definition of sexual harassment, the scope of the College's education program or activity, these procedures, and how to be impartial, including how to avoid prejudice of the facts at issue, conflicts of interest, and bias. The President or designee has the discretion to expand the Investigator and Review Board Pool to include individuals not listed depending upon the circumstances of each case.

N. **No Contact Directive** typically means a mutual administrative directive designed to prevent any direct contact between individuals. A no contact directive prohibits contact, including, but not limited to in-person, through electronic means, or through a third Party (other than through an advisor), but it does not prevent individuals from being in the same place or seeing one another on- or off-campus. The College may, however, restrict a Complainant's and Respondent's activities as a separate interim measure and/or a remedy if appropriate and reasonable. A no contact directive will not be used to impose prior restraints on an individual's ability to discuss any allegations under investigation, for example with a parent, friend, or other source of emotional support, or with an advocacy organization. A one-way No Contact Directive may be appropriate in limited circumstances. A fact-specific inquiry is required into whether a carefully crafted no-contact order restricting the actions of only one party would meet the definition of a supportive measure.

O. **Parent** means natural parent, a guardian, or an individual acting as a parent in the absence of a parent or a guardian.

P. **Party or Parties** are terms used to refer to the Complainant and Respondent individually or collectively.

Q. **Prohibited Conduct.** ~~Title IX Sexual Harassment, retaliation hazing and stalking as defined in Glenville State College Board of Governors Policy 6A on the basis of sex are all Prohibited Conduct.~~ Sexual Harassment; Sexual Exploitation; and Hazing on the basis of sex occurring within a College Education Program of Activity occurring in and outside the United States are Prohibited Conduct addressed using this Sexual Harassment Grievance Procedure (SHGP). Conduct occurring outside the College's control where the complainant has to interact with the respondent in the College's education program or activity, or where the effects of the underlying Prohibited Conduct create a hostile environment in the complainant's workplace or educational environment is also Prohibited Conduct addressed using the SHGP. Retaliation is also prohibited. (See section XX for retaliation procedures).

R. **Respondent** means an individual or recognized student organization or team accused of Prohibited Conduct in an initial report or formal complaint. The College will keep confidential the identity of any individual who has been reported to be the alleged perpetrator of Prohibited Conduct except as may be permitted by the Federal Educational Rights and Privacy Act, the Jeanne Clery Disclosure of Campus Security Police and Campus Crime Statistics Act, or otherwise as required by law, or to carry out the purposes of 34 CFR part 106, including the requirement to conduct an investigation, hold a live-hearing, or any other judicial proceeding arising under 34 CFR part 106 or other College policy.

S. **Reporting Party** means any individual who reports Prohibited Conduct. A Reporting Party may also be a Complainant.

T. **Relevant Evidence** means evidence that has any tendency to make a fact more or less probable than it would be without the evidence and the fact is of consequence in determining the action. Relevance is determined from a layperson's perspective and relevance determinations are made based on applying logic and common sense. Sexual predisposition or prior sexual behavior is not Relevant Evidence, unless such evidence about the Complainant's prior sexual behavior is offered to prove that someone other than the Respondent committed the alleged Prohibited Conduct or if the questions and evidence concern specific incidents of the Complainant's prior sexual behavior with respect to the Respondent and are offered to prove Consent. Information protected by a legally recognized privilege: any Party's medical, psychological, and similar records unless the Party has given voluntary, written consent; and, as applicable to hearings, Party or witness statements that have not been subjected to cross examination at a live hearing.

U. **Review Board** means three individuals appointed by the President or designee from the Investigator and Review Board Pool who conduct live hearings and make responsibility determinations in allegations of Prohibited Conduct pursuant to these procedures. Chair means the Chair of the Review Board. A Review Board member cannot be the same person as the Title IX Coordinator or the Investigator who investigated the complaint. A Review Board member may not make any decisions on any appeal from a responsibility determination.

V. **Sexual Exploitation** means an act or acts committed through non-consensual abuse or exploitation of another person's sexuality for the purpose of sexual gratification, financial gain, personal benefit or advantage, or any other non-legitimate purpose. Sexual exploitation may constitute Title IX or Title VII Sexual Harassment depending upon the severity and/or pervasiveness. Examples of sexual exploitation include but are not limited to:

1. Video or audio-recording without the individual's Consent of:
  - i. Sexual activity
  - ii. Intimate body parts
  - iii. Nakedness
  
2. Distributing images or audio with the content above if the person distributing them does not have that person's explicit Consent.
  
3. "Revenge posting" in which a person threatens to post -- or actually does post -- images, audio, or video of their partner participating in sexual activity.

4. Viewing or allowing another to observe consensual sexual activity of others without the knowledge and Consent of all involved.
5. Exposing someone's genitals without their Consent.
6. Knowingly transmitting a sexually transmitted disease, including HIV, to a student or other individual.
7. Prostituting an individual (e.g. personally gaining money, privilege, or power from the sexual activities of another individual).

W. **Supportive Measures** means non-disciplinary, non-punitive individualized services offered as appropriate, as reasonably available, and without fee or charge to the Complainant or the Respondent before or after the filing of a formal complaint or where no formal complaint has been filed. Such measures are designed to restore or preserve equal access to the College's education program or activity without unreasonably burdening the other Party, including measures designed to protect the safety of all Parties or the College's educational environment, or deter sexual harassment. Whether a supportive measure is unreasonably burdensome will be determined on an individual basis. Supportive measures may include counseling, extensions of deadlines or other course-related adjustments, modifications of work or class schedules, removal from a sports team or other extracurricular activity, change in class schedule, campus escort services, mutual restrictions on contact between the Parties, changes in work or housing locations, leaves of absence, increased security and monitoring of certain areas of the campus, changes in course delivery methods, and other similar measures. Supportive measures may include a mutual no contact directive. The College must maintain as confidential any supportive measures provided to the Complainant or Respondent, to the extent that maintaining such confidentiality would not impair the ability of the College to provide the supportive measures. The Title IX Coordinator is responsible for coordinating the effective implementation of supportive measures.

X. **Sexual Harassment** is a form of sex discrimination and is harassment on the basis of sex. Sexual harassment is unwelcome verbal or physical conduct. The College prohibits sexual harassment.

1. **Title VII Sexual Harassment** is a form of sex discrimination that violates Title VII of the Civil Rights Act of 1965 and becomes unlawful where:

- i. enduring unwelcome offensive conduct becomes a condition of continued employment (*Quid Pro Quo*) or when it results in an adverse employment decision (such as the victim being fired or demoted).
- ii. the unwelcome conduct is severe **or** pervasive enough to create a work environment that a reasonable person would consider intimidating, hostile, or abusive.



Whether harassment is severe or pervasive enough to be illegal is made on a case-by-case basis. Title VII Sexual Harassment includes all Title IX Sexual Harassment and Sexual Exploitation as defined by this policy. Title VII Sexual Harassment includes unwelcome sexual advances, requests for sexual favors, conditioning the provision of an aid, benefit, or service of the College on an individual's participation in unwelcome sexual conduct, and other verbal or physical conduct of a sexual nature when this conduct explicitly or implicitly affects an individual's employment, unreasonably interferes with an individual's work performance, or creates an intimidating, hostile, or offensive work environment. Title VII Sexual Harassment does not have to be of a sexual nature, however, and can include offensive remarks about a person's sex. The victim does not have to be the person harassed, but can be anyone affected by the offensive conduct. Unlawful harassment may occur without economic injury to, or discharge of, the victim. The law does not prohibit simple teasing, offhand comments, or isolated incidents that are not very serious. The harasser can be the victim's supervisor, a supervisor in another area, a co-worker, or someone who is not an employee of the College, such as a student. Title IX Sexual Harassment in the employment context constitutes Title VII Sexual Harassment.

2. **Title IX Sexual Harassment** is a form of sex discrimination that violates Title IX and Title VII. Title IX Sexual Harassment is conduct within an education program or activity on the basis of sex, which satisfies one or more of the following:

- i. Conditioning the provision of an aid, benefit, or service of the College on an individual's participation in unwelcome sexual conduct (*Quid Pro Quo*).
- ii. Unwelcome conduct determined by a reasonable person to be so severe, pervasive, **and** objectively offensive that it effectively denies a person equal access to the College's education program or activity regardless of the intent to cause harm. Severity, pervasiveness, and objective offensiveness is evaluated in light of the known circumstances and depend on the facts of each situation, and is determined from the perspective of a reasonable person standing in the shoes of the Complainant. Unwelcome conduct so severe, pervasive, and objectively offensive that it denies a person equal educational opportunity is actionable sexual harassment regardless of the Respondent's intent to cause harm. Sexual exploitation may be Title IX
- iii. "Sexual assault", as defined by 20 U.S.C. 1092(f)(6)(A). Sexual assault is any offense classified as a forcible or nonforcible sex offense under the uniform crime reporting system of the Federal Bureau of Investigation and include all of the following:
  - *Sex Offenses-Forcible Sex Offense*. Any sexual act directed against another person, forcibly and/or against that persons will; or not forcibly or against the persons will where the victim is incapable of giving Consent. Forcible sex offenses include the following:

- *Forcible Rape* - The carnal knowledge of a person, forcibly and/or against that persons will; or not forcibly or against that persons will where the victim is incapable of giving Consent because of his/her temporary or permanent mental or physical incapacity (or because of his/her youth).
- *Forcible Sodomy* - Oral or anal sexual intercourse with another person, forcibly and/or against that persons will; or not forcibly against that persons will where the victim is incapable of giving Consent because of his/her youth or because of his/her temporary or permanent mental or physical incapacity.
- *Sexual Assault With An Object* - The use of an object or instrument to unlawfully penetrate, however slightly, the genital or anal opening of the body of another person, forcibly and/or against that persons will; or not forcibly against the persons will where the victim is incapable of giving Consent because of his/her youth or because of his/her temporary or permanent mental or physical in capacity.
- *Forcible Fondling* - The touching of the private body parts of another person for the purpose of sexual gratification, forcibly and/or against that persons will; or not forcibly or against that persons will where the victim is incapable of giving Consent because of his/her youth or because of his/her temporary mental incapacity.
- *Sex Offenses-Non forcible Unlawful, non-forcible sexual intercourse.*
  - *Incest* - Non-forcible sexual intercourse between persons who are related to each other within the degrees wherein marriage is prohibited by law.
  - *Statutory Rape* - Non-forcible sexual intercourse with a person who is under the statutory age of Consent. **In the State of West Virginia, sixteen is the age of Consent.**

iv. "Dating violence" as defined in 34 U.S.C. 12291(a)(10). Dating violence is violence committed by a person who is or has been in a social relationship of a romantic or intimate nature with the victim; and where the existence of such a relationship shall be determined based on a consideration of the following factors:

- The length of the relationship.
- The type of relationship.
- The frequency of interaction between the persons involved in the relationship.

v. "Domestic violence" as defined in 34 U.S.C. 12291(a)(8). Domestic violence is any conduct that would constitute a felony or misdemeanor crimes of violence committed by a current or former spouse or intimate partner of the victim, by a person with whom the victim shares a child in common, by a person who is cohabitating with or has cohabitated with the victim as a spouse or intimate partner, by a person similarly situated to a spouse of the victim under the

domestic or family violence laws of the State of West Virginia, or by any other person against an adult or youth victim who is protected from that person's acts under the domestic or family violence laws of the State of West Virginia.

vi. "Stalking" as defined in 34 U.S.C. 12291(a)(30). Stalking is engaging in a course of conduct directed at a specific person that would cause a reasonable person to-

- fear for an individual's safety or the safety of others; or
- suffer substantial emotional distress.

3. Hazing and stalking as defined in Glenville State College Board of Governors Policy 6 on the basis of sex may also constitute sexual harassment.

#### **IV. Jurisdiction and Dismissal of Formal Complaints**

**A. Title IX Jurisdiction.** Title IX applies to persons in the United States with respect to the College's education programs or activities. Jurisdiction extends to electronic discrimination and harassment if it occurs within a College education program or activity. Electronic discrimination or harassment includes but is not limited to conduct occurring through e-mails, instant messaging, and web pages, through any online class platform used by the College, blogs or chat rooms. Incidents occurring against persons outside the United States and/or outside a College education program or activity may be considered misconduct under and addressed through other College rules, regulations and/or procedures. Off-campus conduct occurring at private residences, businesses, events, or other locations outside of the College's substantial control do not fall under the College's jurisdiction for Title IX complaints.

**1. Mandatory Title IX Dismissal.** The College is required to dismiss a formal Title IX Sexual Harassment complaint with regard to conduct alleged in the complaint for the purposes of Title IX Sexual Harassment and this policy if the conduct:

- i. Alleged in the formal complaint would not constitute Title IX Sexual Harassment even if proven;
- ii. Did not occur in the College's education program or activity; or
- iii. Did not occur against a person in the United States; or
- iv. The Complainant was not participating in or attempting to participate in an education program or activity of the College.

**2. Discretionary Dismissal.** The College may dismiss a formal Prohibited Conduct complaint at any time during the investigation or hearing if:

i. A Complainant notifies the Title IX Coordinator in writing that the Complainant would like to withdraw the formal complaint or any allegations therein.

ii. The Respondent is no longer enrolled or employed by the College.

iii. Specific circumstances prevent the College from gathering evidence sufficient to reach a determination as to the formal complaint or allegations therein. If a complaint is dismissed based upon this reason and a Respondent seeks reemployment or readmission, the complaint will be reinstated and the investigation will resume in accordance with this SHGP at point in the process at time of the withdrawal or employment termination.

**B. Title VII Jurisdiction.** Title VII applies to virtually all employment situations and applies to United States Citizens working abroad. The College is required to address Title VII Sexual Harassment if the College knew or should have known about the harassment; no formal complaint is required.

C. This policy may be applied to conduct occurring outside the context of a College education program or activity if at the College's discretion, the conduct affects a substantial school/university interest.

D. Dismissal for the purposes for the purposes of Title IX does not preclude investigation or adjudication under other ~~college~~ College rules and policies including but not limited to investigation for the purposes of Title VII Sexual Harassment and/or under any other policy, procedure or rule including but not limited to Policy 6 and/or any procedures established in accordance with section 18 of that policy.

E. Dismissals under this section may be appealed in accordance with section XVI.

#### **V. Special Considerations for Medical Records**

A. The College will not access, consider, disclose, or otherwise use a Party's records that are made or maintained by a physician, psychiatrist, psychologist, or other recognized professional or paraprofessional acting in the professional's or paraprofessional's capacity, or assisting in that capacity, and which are made and maintained in connection with the provision of treatment to the Party, unless the College obtains that Party's voluntary, written Consent to do so for a grievance process under this section. If a Party has not reached 18 years of age or is not attending the College must obtain the voluntary, written Consent of a parent.

#### **VI. Role and Appointment of Advisors**

A. Both Parties have the right to have an advisor of their choice, including legal counsel at the expense of the Party, present during any step of this grievance procedure including but not limited to the opportunity to be accompanied by an advisor to any related meeting, interview or informal resolution proceeding. If the either Complainant or Respondent are consulting with more than one advisor, each must designate one person as the advisor for purposes of these proceedings. The Parties should select an advisor whose schedule allows attendance at scheduled meetings and hearings.

B. The College will not limit the choice or presence of an advisor for either the Complainant; however, the College may establish restrictions regarding the extent to which the advisors may participate in the proceedings. Any restrictions imposed will apply equally to the advisors of both Parties.

C. The Parties are required to provide the Title IX Coordinator with the name and contact information of any advisor and are encouraged to provide the information at least two business days prior to the advisor participating in any meeting, interview, hearing or informal resolution procedure.

D. Both Parties have the right to have an advisor of their choice, including legal counsel at the expense of the Party, to be present at any live hearing. If a Party does not have an advisor present at the live hearing required by this policy, the College will provide, without fee or charge to that Party, an advisor of the College's choice only for the purpose of conducting Cross-Examination ~~of the opposing Party on behalf of the Party without an advisor~~. The College is not obligated to provide either Party with an advisor to represent and/or advise either Party during the entire live hearing. The College provided advisor may, but is not required to be, an attorney even if the opposing Party is represented by an attorney. Advisors not appointed by the College may serve in an advisory capacity or may represent either Party during the live hearing.

E. Advisors are not permitted to respond to questions during interviews or live hearings on behalf of any witness or Party. Each Party and witness is expected to personally respond to questions posed by an Investigator or by any individual authorized to ask questions during a live hearing.

F. Advisors are expected to act in a respectful and non-abusive manner during all steps of the grievance process, including but not limited to during informal resolution proceedings, are expected follow the rules set forth in this policy for each step of the grievance process as well as are required to follow any rules of decorum established by Investigators and/or the Chair of the Review Board during the live hearing. Investigators may remove advisors from any prehearing investigation interview/meeting/informal resolution proceeding and/or may end the at the Investigator's discretion for disruptive behavior, for failure to follow the rules set forth in this policy and/or any other rules established in accordance with this policy. If an Investigator is removed from an interview/meeting/informal resolution proceeding, the Party

will be given the option to end the interview/meeting or to proceed without the advisor. Advisors may be removed from a live hearing by the Chair of the Review Board at the Chair's discretion for disruptive behavior and/or for violating any hearing rules established by or in accordance with this policy.

## **VII. Initial Reports, Mandatory Reporters, Confidential Reporting Clery Act, Anonymous Reports and Requests for Confidentiality**

**A. Initial Reports.** Any person may report Prohibited Conduct (whether or not the person reporting is the person alleged to be the victim of the Prohibited Conduct), in person, by mail, by telephone, facsimile or by electronic mail, using the contact information listed for the Title IX Coordinator, or by any other means that results in the Title IX Coordinator receiving the person's verbal or written report. Such a report may be made at any time (including during non-business hours) by using the telephone number or electronic mail address, or by mail or facsimile to the office address, listed for the Title IX Coordinator or by using any online portal created by the College. Any written report submitted by an individual who is the person alleged to have been victimized by the Prohibited Conduct requesting that the College investigate the allegation will be treated as a formal complaint.

**B. Mandatory Reporters.** Any college employee who witnesses Title IX Sexual Harassment or who receives a verbal or written report of Title IX Sexual Harassment is required to notify the Title IX Coordinator unless covered by section VII(C). Failure to report will result in disciplinary action up to and including termination of employment. Employees may also be required to report the incident in accordance with the College's Clery Act reporting policy and/or in accordance with State and College mandatory child sexual abuse reporting laws and policies.

**C. Confidential Reporting Resources.** Students or employees who have experienced sexual harassment or seeking complete confidential assistance without sharing information with or making a report to the College may do so by speaking with a confidential reporting resource. Professional, licensed counselors and pastoral counselors who provide mental health counseling to members of the College community (including those who act in that role under the supervision of a licensed counselor) are not required to report sexual harassment to the College, not even to the Title IX Coordinator, without the individual's permission, unless otherwise required or permitted to do so by law. Personal counseling services are available through the College Counseling Center and online at:

Timothy Underwood  
College Counseling Center  
PE Health Building 2nd Floor -Rm 206  
200 High St., Box 1931  
Glennville, West Virginia 26351  
(304) 462-6432  
[timothy.underwood@glenville.edu](mailto:timothy.underwood@glenville.edu)

<http://www.ulifeline.org/glennville/>

Individuals may seek off-campus mental health services by contacting:

WVU Medicine United Summit Center  
809 Mineral Rd.  
Glennville, WV 26351  
Telephone: (304) 623-5666 Extension 5850  
Fax: (304) 462-5736

Individuals may seek advocacy, support and other services by contacting:

Hope, Inc.  
P.O. Box 626  
Fairmont, WV, 26555  
*Local Telephone:* (304) 462-5352  
*24 Hour Hotline:* (304) 367-1100  
*Fax:* (304) 367-0362

#### **D. Report to Law Enforcement**

1. Prohibited Conduct may also constitute violations of criminal law. An individual may choose to make a report to the College of file a formal complaint to pursue resolution under this policy and procedure and may also choose to make a report to law enforcement. Any individual may, but is not required, to report an incident alleging criminal conduct. Any individual who wishes to pursue criminal action in addition to, or instead of, making a report under these Procedures should call 9-1-1 in an emergency or contact law enforcement directly:

Glennville State College Department of Public Safety  
320 Mollohan Campus Community Center  
200 High Street  
Glennville, WV 26351  
Telephone: (304) 462-4132  
On Campus Ext.: 6450

West Virginia State Police  
(Department of Public Safety)  
Troop 3  
4640 WV Highway 5E  
Glennville, WV 26351-7624  
Telephone: (304)-462-7101  
Facsimile: (304)-462-8684

City of Glennville Police Department  
Court Street  
Glennville, WV 26351  
Telephone: (304) 462-7411

Gilmer County Sheriff's Office  
10 Howard St - # 102  
Glennville, WV 26351  
Telephone: (304) 462-7441

2. The Glenville State College Department of Public Safety will promptly report any incidents of prohibited conduct to the Title IX Coordinator and provide the reporting party with this policy.

### **E. Clery Act Reporting**

1. The Jeanne Clery Disclosure of Campus Security Police and Campus Crime Statistics Act, 20 USC § 1092(f), (commonly known as the Clery Act; formerly the Campus Security Act) is a federal law that requires the College to disclose campus security information including crime statistics for the campus and surrounding areas. It was first enacted by Congress in 1990 and most recently amended in 2013 by the Violence Against Women Reauthorization Act. Pursuant to the Clery Act, any campus security or law enforcement personnel or any Glenville State College employee who has significant responsibility for student and campus activities (including but not limited to faculty advisers to student groups, coaches and any employee responsible for student activities) who has witnessed or been informed of an alleged incident that constitutes a crime for the purpose of the Clery Act including but not limited to a forcible or non-forcible sex offense as defined by the Clery Act, whether a criminal or formal complaint has been filed, must follow the procedures set forth in Glenville State College Review Board of Governors Policy 50 for making a report for the annual Clery Act crime statistics report. Employees may be obligated to report to law enforcement the fact that an alleged Clery Act Crime has been reported, but the name or other personally identifiable information about the person making the report and/or alleged victim will be provided only with their Consent except as may be required or otherwise permitted by law.

2. The Clery Act requires the College to timely notify/warn students and employees when a Clery Act crime, occurring within Clery geography, poses a serious or on-going threat to the campus community. The issuing of a timely warning notice is decided on a case-by-case basis in light of all of the facts surrounding a crime, including factors such as the nature of the crime, the continuing danger to the campus community and the possible risk of compromising law enforcement efforts. Generally, the warning will specify the type of reported crime, the time and location at which the reported crime occurred, and specific advice to the campus community regarding steps to take to avoid becoming a victim. Reports of violations of this policy may constitute Clery Act crimes requiring a timely warning. The College's Clery Act policy is set forth in Glenville State College Board of Governors Policy 50

### **F. Child Abuse Reporting**

1. *West Virginia Code* § 49-2-803 requires certain individuals to report child abuse and neglect. Pursuant to this code section, any individual named as a mandatory child abuse and neglect reporter, "who has reasonable cause to suspect that a child is neglected or abused, including sexual abuse or sexual assault, or observes the child being subjected to conditions that are likely to result in abuse or neglect shall immediately, and not



more than 24 hours after suspecting this abuse or neglect, report the circumstances to the Department of Health and Human Resources. In any case where the reporter believes that the child suffered serious physical abuse or sexual abuse or sexual assault, the reporter shall also immediately report to the State Police and any law-enforcement agency having jurisdiction to investigate the complaint. Any person required to report [under the code section] who is a member of the staff or volunteer of a public or private institution, school, entity that provides organized activities for children, facility, or agency shall also immediately notify the person in charge of the institution, school, entity that provides organized activities for children, facility, or agency, or a designated agent thereof, who may supplement the report or cause an additional report to be made: *Provided*, That notifying a person in charge, supervisor, or superior does not exempt a person from his or her mandate to report suspected abuse or neglect [to the Department of Health and Human Resources and/or law enforcement].”

2. Mandatory reporters of child abuse and neglect include but are not limited to any law enforcement officer; employee, coach or volunteer of the College that provides organized activities; and clergy. Reports to the Department of Health and Human Resources may be made by calling: 1-800-352-6513. Reports to law enforcement may be made to any agency listed in section VII(D):

3. *West Virginia Code § 49-2-810* states the following in its entirety: “Any person, official, or institution participating in good faith in any act permitted or required by [Article 2 of Chapter 49] is immune from any civil or criminal liability that otherwise might result by reason of those actions, including individuals making good faith reports of suspected or known instances of child abuse or neglect, or who otherwise provide information or assistance, including medical evaluations or consultations, in connection with a report, investigation or legal intervention pursuant to a good faith report of child abuse or neglect.”

**G. Anonymous Reporting.** Any individual may make an anonymous report of conduct prohibited of this policy to the Title IX Coordinator, College Police, or the United States Department of Education Office for Civil Rights without disclosing their name, without identifying the Respondent, and/or without requesting any action. Because the accused individual is entitled to certain due process including but not limited to the right to confront the individual’s accuser, the College’s ability to address alleged misconduct reported by anonymous sources is significantly limited. The College’s ability to respond to an anonymous report also may be limited depending on the level of information available regarding the incident or individuals involved. *Any employee who receives an anonymous report, must forward it to Title IX Coordinator for review in accordance with the procedures set forth in this policy within one*

*business day of receipt of the report. Employees may also be responsible for making a report under section IV(E).*

**H. Requests for Confidentiality.** The College attempts to balance the needs of the Parties for privacy with the institutional responsibility of ensuring a safe educational environment and workplace. Confidentiality is an aspiration, but is not always possible or appropriate. An individual's requests regarding the confidentiality of reports of Prohibited Conduct will be considered in determining an appropriate response; however, such requests will be considered in the dual contexts of the institution's legal obligation to ensure a working and learning environment that is free from discrimination or sexual misconduct and the due process rights of the accused to be informed of the allegations and their source. Some level of disclosure may be necessary to ensure a complete and fair investigation and to ensure that the institution meets its obligations under Title IX and other state and federal laws. The institution may be limited in its response and investigation if confidentiality is requested.

### **VIII. Initial Response to Reports**

A. Within two business days of receipt of an initial report, the Title IX Coordinator will contact the person alleged to have been victimized by the Prohibited Conduct to discuss the availability of supportive measures, consider the person's wishes with respect to supportive measures, advise the individual about the procedures for filing a formal complaint, inform the Complainant of the availability of supportive measures with or without the filing of a formal complaint and explain the complaint resolution process. The contact may occur in any number of ways including but not limited to in person, virtually, email, letter or telephone. The Title IX Coordinator's determination of appropriate supportive measures in a given situation are determined on an individual basis depending upon the facts and circumstances of each situation.

B. If the College does not provide supportive measures to either the individual reported to be the victim of Prohibited Conduct or the accused individual if requested, the Complainant or Respondent, the College will document the reasons why such a response was not clearly unreasonable in light of the known circumstances.

C. If the individual reported to be the victim of Prohibited Conduct does not file and/or withdraws a formal complaint, the Title IX Coordinator at the Title IX Coordinator's discretion may file a formal complaint in accordance with section IX(B).

### **IX. Filing and Withdrawing a Formal Complaint**

A. Formal complaints alleging Prohibited Conduct are filed with the Title IX Coordinator in person, by mail, or by electronic mail, by using the contact information listed for the Title IX Coordinator under section II, and by any additional method designated by the College. At the time of filing a formal Title IX complaint, a Complainant must be participating in or attempting

to participate in the education program or activity of the College. Any writing, electronic submission (such as by electronic mail, facsimile or through an online portal provided for this purpose by the College) that contains the Complainant's physical or digital signature, or otherwise indicates that the Complainant is the person filing the formal complaint will be considered a formal complaint.

For Title IX purposes, the Complainant cannot remain anonymous or prevent the Complainant's identity from being disclosed to the Respondent. Complainants are encouraged, but are not required to use any formal complaint form that the College may develop.

B. The College is prohibited from investigating Title IX Sexual Harassment without a formal complaint. If the victim of the alleged Prohibited Conduct is an employee and no formal complaint is filed, the report will be referred to the Human Resources Director for the purposes of determining whether the accused individual(s) is responsible for Title VII Sexual Harassment and/or for violating any other college rules, regulations or policies.

C. Title IX Coordinator Filed Formal Complaints.

1. If the individual reported to be the victim of Prohibited Conduct does not file and/or withdraws a formal complaint, the Title IX Coordinator at the Title IX Coordinator's discretion may file a formal complaint.

2. When making a decision to initiate a formal complaint, the Title IX Coordinator may consider a variety of factors, including, but not limited to a non-deliberately indifferent response to the allegations requires an investigation (for Title IX Sexual Harassment); a pattern of alleged misconduct by a particular Respondent; whether violence or use of a weapon is alleged, and the wishes of the person alleged to have been victimized by the Prohibited Conduct regarding how the College should respond. If an alleged victim of Prohibited Conduct does not want to proceed with an investigation, the Title IX Coordinator will also evaluate whether the College can honor the request while still providing a safe and non-discriminatory environment for all students.

3. If the Title IX Coordinator signs a formal complaint, the Title IX Coordinator is not a Complainant or otherwise a Party under this policy.

4. Where a grievance process is initiated because the Title IX Coordinator, and not the complainant, signed the formal complaint, the complainant who did not wish to initiate a grievance process remains under no obligation to then participate in the grievance process. The Complainant remains eligible to receive supportive measures protecting the Complainant's equal access to education.

D. The College may consolidate formal complaints as to allegations of Title IX Sexual Harassment against more than one Respondent, or by more than one Complainant against one or more Respondents, or by one Party against the other Party, where the allegations of Title IX Sexual Harassment arise out of the same facts or circumstances and are so intertwined that the allegations directly relate to all of the parties. Where a grievance process involves more than

one Complainant or more than one Respondent, references in this policy to the singular “Party,” “Complainant,” or “Respondent” include the plural, as applicable.

E. Within three business days of receipt of the formal complaint and/or filing a complaint if the Title IX Coordinator will assign the formal complaint to an Investigator. The Title IX Coordinator will notify the Complainant and the Respondent simultaneously. Either party may challenge the investigator for bias or conflict of interest by submitting written reasons for the challenge to the Title IX Coordinator. The Title IX Coordinator must receive the written challenge on or before three business days of receiving notice of the assignment of the investigator. The Title IX Coordinator will simultaneously notify the Parties of the decision.

F. **Withdrawing a Formal Complaint.** A Complainant may submit a written request to withdraw a formal complaint at any time to the Title IX Coordinator. The Title IX Coordinator will evaluate the request for discretionary withdrawal under section IV(C). The Title IX Coordinator will notify the Complainant and the Respondent and their advisors, if any, and, if applicable, the Investigator or Review Board members, of the dismissal decision simultaneously in writing four business days from receipt of the withdrawal request. The decision will include the reason(s) for the dismissal and the procedure for appealing the dismissal. If applicable, the Title IX Coordinator will also notify any witnesses who were expected to appear at a scheduled hearing that the hearing has been cancelled but will not include any reasons for the cancellation.

#### **X. Emergency Removal and Administrative Leave**

A. A Respondent or any other individual may be removed from the College’s education program or activity on an emergency basis, provided that the College undertakes an individualized safety and risk analysis, and determines that an immediate threat to the physical health or safety of any student or other individual arising from the allegations of sexual harassment justifies removal, and provides the Respondent with notice and an opportunity to challenge the decision immediately following the removal. If a student-employee Respondent is removed under this section, the College may also remove the student-employee Respondent from any employment opportunity that is part of the college’s education program or activity.

B. Emergency removal may include a no-trespass or other one-way no-contact order.

C. Nothing in this policy precludes the College from placing a non-student employee Respondent on administrative leave, with or without pay, pending the outcome of the grievance procedures.

#### **XI. Prehearing Investigation of Formal Complaints, Review of Evidence, Investigative Report**

A. The Investigator is responsible for conducting the prehearing investigation. The purpose of the prehearing investigation is to gather Directly Related Evidence, to determine the name(s) of Respondent(s) if not known at the time of the filing of the complaint and to determine jurisdiction. The Investigator will conduct a prehearing investigation of a formal complaint even if the Complainant does not know the identity of the Respondent(s) and/or if upon initial

review the College does not have jurisdiction to address the complaint under section IV because a pre-hearing investigation might reveal either the Respondent's identity and/or other facts that show that the College has jurisdiction to address the complaint.

B. As part of the prehearing investigation, the Investigator may conduct in-person, telephone or virtual interviews of the Parties and/or witnesses; obtain law enforcement records and/or medical records subject to section V; request the Parties to submit evidence at any time, visit the site(s) of the alleged misconduct; and/or take any other action that could lead to evidence Directly Related to the complaint. The Investigator may not seek disclosure of, information protected under a legally recognized privilege, unless the person holding such privilege has waived the privilege.

C. Within five business days of receipt of the formal complaint from the Title IX Coordinator, or from the date the Title IX Coordinator or Investigator discovers the identity of the Respondent if unknown at the time the complaint was filed, the Investigator, will provide a written notice to the Complainant and known Respondent(s) that includes the following:

1. Notice of the College's Title IX formal and informal complaint resolution processes (a copy of this policy and/or any other procedures will satisfy this provision) including notice that the Respondent may submit a response to the allegations to Title IX Coordinator within six business days of receipt of the notice of complaint and allegations.-

2. Notice of the allegations/charges potentially constituting Prohibited Conduct, as defined herein, including sufficient details about the alleged Prohibited Conduct known at the time. Sufficient details include but are not limited to, the identities of the Parties involved in the incident and/or any witnesses, if known, date of the alleged conduct and the specific alleged conduct. A copy of the complaint will also be included along with the notice.

3. A statement that the Respondent is presumed not responsible for the alleged conduct and that a determination regarding responsibility will be made at the conclusion of the grievance process and the standard of proof that will be used to determine responsibility.

4. A statement that the Parties may have an advisor of their choice, who may be, but is not required to be, an attorney (at the expense of the Party), present during any portion

of the ~~prehearing investigation~~ formal process or informal process and that an advisor will be assigned to any Party who does not have one during the live hearing stage only.

5. Notice that the Respondent may submit a response to the allegations to Title IX Coordinator within six business days of receipt of the notice of complaint and allegations

56. A statement that both Parties may present Directly Related Evidence to the Investigator including fact and expert witnesses, and/or any other inculpatory and/or exculpatory evidence and that evidence may include, but is not limited to, witness lists, documents, medical records, photographs and/or recordings. The request will include the date the Investigator must receive the evidence.

67. A statement that each Party and/or their respective advisor will be provided an equal opportunity to inspect and review any evidence obtained as part of the investigation that is Directly Related to the allegations raised in a formal complaint, including the evidence upon which the College does not intend to rely in reaching a determination regarding responsibility and inculpatory or exculpatory evidence whether obtained from a Party or other source, so that each Party can meaningfully respond to the evidence prior to conclusion of the investigation.

78. Notice that if, in the course of an investigation, the College decides to investigate allegations about the Complainant or Respondent that are not included in the initial notice the College will provide notice of the additional allegations to the Parties whose identities are known.

89. Notice that during the prehearing investigation the Parties do not have the right to depose opposing Parties or witnesses, or to compel Parties or witnesses to appear at meetings or any subsequent live hearing.

910. Notice that the ability of either Party to discuss the allegations under investigation or to gather and present Relevant Evidence will not be restricted but that as a supportive measure the Parties may be subject to a mutual directive not to have any

direct contact with each other, in person, electronically or through third Parties other than the other Party's advisor.

~~40~~11. A statement about the availability of supportive measures and how to request them.

~~41~~12. A statement about whether the informal resolution process as set forth in section XVI of this policy is available for resolving the complaint and if so, the procedure for requesting informal resolution.

~~42~~13. Notice that attempting to alter statement of a witness or prevent a witness from participating in the investigation or adjudication of a formal complaint or the informal complaint process is prohibited and if proven will result in separate disciplinary action and the procedure for filing a complaint.

~~43~~14. Notice that retaliation is prohibited and the procedure for filing a retaliation complaint.

15. Notice that providing false statements during any part of the process is a violation of this policy, that any individual found responsible for providing false statements may be subject to separate disciplinary actions up to and including employment termination or expulsion and that a determination regarding responsibility, alone, is not sufficient to conclude that any individual made a materially false statement in bad faith.

16. Advisor consent and/or consent to record forms if no already provided.

17. Any other information at the discretion of the Investigator.

D. Within twenty calendar days of receipt of the formal complaint and after conducting a thorough and impartial investigation, the Investigator will send the Complainant and the Respondent and their advisors, if any, in electronic format or a hard copy, any evidence that is Directly Related to the allegations raised in the formal complaint, including, but not limited to any inculpatory or exculpatory evidence, whether obtained from a Party or other source. The Complainant and the Respondent each may submit a written response to the Directly Related evidence. Any written response must be received by the Investigator on or before eleven calendar days after each Parties' receipt of the evidence. *If the complaint proceeds to a hearing, the Parties are expected to bring the Directly Related evidence provided in this section to the hearing.* The Investigator at the Investigator's discretion may continue the prehearing investigation based upon the information received in the Parties' responses. The Investigator will notify the parties in writing either electronically or by hard copy of the Investigator continue to investigate the complaint based upon the responses of the Parties.

E. ~~If the Investigator does not continue the prehearing investigation, w~~within twelve business days of the expiration of the ten business day time frame set forth in section XI(D), the Investigator will provide the Title IX Coordinator with a prehearing investigation report that fairly summarizes the Relevant Evidence and the section XI(D) responses of the Parties, if any. If a complaint involves multiple Complainants, multiple Respondents, or both, the Investigator may issue a single investigative report. The prehearing investigation report will include a description of the procedural steps taken from the receipt of the formal complaint through the prehearing investigation report including any notifications to the parties, interviews with parties and witnesses, site visits, methods used to gather other evidence and a list of the documents/evidence collected/received by the Investigator. The Investigator has the discretion to determine the relevance of any proffered evidence and to include or exclude certain types of evidence. In general, the Investigator will not consider statements of personal opinion, rather than direct observations or reasonable inferences from the facts, or statements as to any Party's general reputation for any character trait.

F. One calendar day after receipt of the prehearing investigation report, the Title IX Coordinator will send the Complainant and the Respondent and their advisors, if any, an electronic or hard copy of the prehearing investigation report. The Complainant and the Respondent each may submit to the Title IX Coordinator a written response to the prehearing investigation report. Any response must be received by the Title IX Coordinator on or before 5 calendar days after receipt of the prehearing investigation report.

## **XII. Hearings**

A. Review Board Members. Within ~~three calendar~~five working days after the expiration of the ten day time frame set forth in section XI(F), of receipt of the prehearing investigation report, the Title IX Coordinator will select three members from the Pool to serve on the Review Board. The Title IX Coordinator will notify the members in writing of their selection. The Review Board members will select one member as Chair and will notify the Title IX Coordinator in writing of their selection. The Title IX Coordinator will provide the members with an electronic or hard copy of the formal complaint, the prehearing investigation report, the responses of the Parties to the Directly Related Evidence and the responses of the Parties to the prehearing investigation report.

B. Notice and Timing of Hearing. Typically, a hearing will be held within fifty (50) calendar days from the date of the prehearing investigation report. The Title IX Coordinator will provide the Review Board members, Parties and their advisors with a notice of hearing and if applicable, a notice of appointment of advisor, within fifteen working days of receipt of the section XI(G) material. The notice of hearing will include the date of the hearing; the names of the Review Board members; the procedure for challenging a Review Board member for bias or conflict of interest; a list of witnesses that will be asked by the Review Board to appear and testify at the live hearing; information on how to request reasonable hearing accommodations; a request for



the Parties to submit a list of witnesses including the due date for the witness list; and any another necessary information.

C. The hearing will be closed to all members of the campus and outside community except those directly involved with the complaint. The hearing may be conducted with all participants physically present in the same geographic location, or at the College's discretion, any or all Parties, witnesses, and other participants may appear at the hearing virtually, with technology enabling participants/witnesses simultaneously to see and hear each other and to see and hear, if applicable, any evidence referred to during the hearing. At the written request of either Party, the College will provide for the hearing to occur with the Parties located in separate rooms with technology enabling the Review Board and Parties to simultaneously see and hear the Party or the witness answering questions. Written requests must be submitted to the Title IX Coordinator on or before ten working days prior to the hearing. The Title IX Coordinator will notify the Chair of the request and is responsible for coordinating the technology with the Office of Technology.

D. The day of the hearing, the Title IX Coordinator will provide the Review Board with evidence collected during the prehearing investigation, including but not limited, to the prehearing report, the responses of the Parties to the evidence, if any, provided in accordance with section XI(D) and the responses of the Parties to the prehearing report, if any, provided in accordance with section XI(F). Each Party will have equal opportunity to refer to the same evidence during the hearing, including but not limited to during Cross-Examination of any witness.

E. If a Party appears at a hearing without an advisor or if an advisor is removed from the hearing by the Chair, the hearing temporarily will be delayed until the Party without an advisor selects an advisor or one is appointed. On or before three business after the day of the delayed hearing, the Party without an advisor must provide the Title IX Coordinator with written notice of how the Party without an advisor wishes to proceed. The Party without an advisor may:

- i. Provide the name and contact information of the Party's new advisor; or
- ii. Request that the Title IX Coordinator appoint an advisor for the sole purpose of conducting Cross-Examination of the opposing Party if Cross-Examination has not occurred; or

~~iii. Advise the Title IX Coordinator that the Party wishes to proceed without an advisor if Cross-Examination of the opposing Party has occurred.~~

The Title IX Coordinator will notify the Chair of the Party without an Advisor's response and will reschedule the hearing within a reasonable time after the advisor issue is resolved.

F. The Chair of the Review Panel has the discretion to determine the specific hearing format.

G. Formal rules of evidence and court procedures are not used and do not apply. Review Board hearings are not court proceedings; the procedures used in civil or criminal trials, motions, or other proceedings before a court or administrative agency do not apply. For example, discovery procedures and requirements for pleadings, do not apply. The Parties and do not have the right to depose opposing Parties or witnesses.

H. The parties and the College do not have subpoena powers and neither can compel Parties or witnesses to appear at any live-hearing.

I. The Chair has the discretion to consider the participation of witnesses whose names were not submitted by the deadline set forth in the Notice of Hearing.

J. Both Parties may present witnesses, including fact and expert witnesses, and other inculpatory and exculpatory evidence.

K. Advisors are permitted to ask the other Party all relevant questions and Cross-Examination questions, including questions challenging credibility. All questioning of a Party will be conducted by the other Party's advisor and will never be conducted by a Party personally.

~~L. Advisors of each Party or the Party may ask any witness all relevant questions and follow-up questions, including questions challenging credibility and Cross-Examination questions. Only one person is permitted to question each witness. Each Party's advisor will have the opportunity to ask the other Party and any witnesses relevant questions and follow-up questions, including relevant questions challenging a party's or witness's credibility. Cross-examination at the live hearing will be conducted orally, directly, and in real time by the Party's advisor, and never by a Party personally.~~

M. Questioning of any Party or witness will be conducted directly, orally, and in real time.

N. Questioning of any witness, including but not limited to, Cross-Examination of the opposing Party, must at all times occur in a respectful and non-abusive manner.

O. Hearing participants, are expected to treat everyone, including the opposing Party and all witnesses, with respect. Abusive and/or disrespectful behavior and yelling are prohibited. The Review Board Chair may remove any hearing participant at the Review Board's discretion.

P. Only relevant questions may be asked of a Party or witness. A Complainant or Respondent may object to a question as irrelevant. The Review Board Chair also may exclude any question as not relevant without any objection by either Party. Any decisions on relevancy will be made by the Chair prior to any Party or witness answering the question. The Chair will explain any decision to exclude a question as not relevant. A witness should not answer any question until the Chair advises the witness that the witness may or may not answer the question. Advisors are not permitted to challenge the relevancy decisions of the Chair during the hearing. Statements of a Party or witness who is not present for Cross-Examination and medical/treatment records of any Party must be excluded by the Chair.

Q. Questions and evidence about the Complainant's sexual predisposition or prior sexual behavior are not relevant, unless such questions and evidence about the Complainant's prior sexual behavior are offered to prove that someone other than the Respondent committed the conduct alleged by the Complainant, or if the questions and evidence concern specific incidents of the Complainant's prior sexual behavior with respect to the Respondent and are offered to prove Consent.

R. The College will create an audio-visual or audio recording of the hearing at its expense. An employee from the IT department may attend the hearing for the purposes of assisting with or making the audio-visual or audio recording. Upon written request to the Title IX Coordinator, the College will make any audiovisual recording, audio recording or transcript available to either Party for review and inspection. The College may create a transcript of the live hearing at its expense. Copies of any audio-visual recording, audio recording or transcript will be made available to either Party upon written request to the Title IX Coordinator and at the expense of the Party making the request. No recordings of the hearing shall be made by any person other than the College. All formal hearing recordings and any evidence provided to the Review Board by the Investigator or by the Parties during the hearing will be maintained by the Title IX Coordinator and will be referred to as the hearing record.

S. If a Party fails to appear at any live hearing after receiving proper notice and without notifying the Review Board Chair, the hearing will proceed and the Review Board will make a decision based on the evidence in accordance with section XIII.

T. During the course of the hearing, the Chair may consult with legal counsel by telephone or in person.

### **XIII. Deliberations and Responsibility Determination**

A. After the presentation of any witnesses and all evidence, the Chair will end the hearing and the Review Board will begin deliberations. During deliberations, the Review Board will review all the presented information, will apply the clear and convincing standard of proof to that information, and make a determination about the relationship of behavior of the Respondent(s) to the policy; the Review Board will determine if there is clear and convincing evidence the Respondent is responsible for the conduct alleged in the complaint and that the conduct violates this policy. If the Review Board determines the Respondent is responsible for

Prohibited Conduct, the Review Board will also determine the sanctions and/or remedies. Responsibility is determined by a majority vote of the Review Board. Deliberations are not recorded.

B. When making a responsibility determination, the Review Board:

1. Will objectively evaluate all Relevant Evidence – including both inculpatory and exculpatory evidence.
2. Will not base credibility decisions on a person's status as a Complainant, Respondent, or witness.
3. If a Party or witness does not submit to Cross-Examination at the live hearing, the Review Board is prohibited from relying on any statement of that Party or witness in reaching a determination regarding responsibility; provided, however, that the Review Board may not draw an inference about the determination regarding responsibility based solely on a Party's or witness' absence from the live hearing or refusal to answer Cross-Examination or other questions.

C. Within ten business days of the close the hearing, the Chair will provide an electronic or hard copy of the written responsibility determination to the Title IX Coordinator. Within one business day of receipt, the Title IX Coordinator will provide an electronic or hard copy of the written responsibility determination to the Parties simultaneously. The written responsibility determination will include:

1. The identification of the allegations potentially constituting Title IX Sexual Harassment as noticed.
2. A description of the procedural steps taken from the receipt of the formal complaint through the determination, including any notifications to the Parties, meeting dates, interviews with Parties and witnesses, site visits, methods used to gather other evidence, date(s) of the hearing and dates of deliberations.
3. Findings of fact supporting the determination and conclusions regarding the application of this policy to the facts.
4. Any disciplinary sanctions the imposed on the Respondent made in accordance with section XVI, and whether remedies designed to restore or preserve equal access to the College's education program or activity will be provided to the Complainant.
5. A statement of, and rationale for, the result as to each allegation, including a determination regarding responsibility.

6. Notice that supportive measures will continue to be offered and/or maintained if previously provided, throughout the appeal period (unless failing to do so would not be clearly unreasonable).

7. The procedure for appealing the responsibility determination and grounds for the Complainant and Respondent to appeal the responsibility determination.

8. Remedies that only impact the Complainant will be provided to the Complainant separately.

9. If more than one formal complaint has been consolidated into one complaint, all Complainants and Respondents receive the same responsibility determination.

D. The Federal Educational Privacy Act (FERPA) generally prohibits the nonconsensual disclosure of personally identifiable information from a student's "education record." However, FERPA permits a school to disclose to the harassed student information about the sanction imposed upon a student who was found to have engaged in harassment when the sanction directly relates to the harassed student. This includes an order that the harasser stay away from the harassed student, or that the harasser is prohibited from attending school for a period of time, or transferred to other classes or another residence hall.

E. A responsibility determination becomes final either on the date for filing an appeal passes and no appeal is filed, or if a timely appeal is filed, the date of the written appeal determination required by section XIV(E) whichever comes first. Imposition of sanctions is suspended pending the outcome of the appeal or the expiration of the appeal period if no appeal is filed. Supportive measures that do not burden either party will continue pending the outcome of the appeal.

F. Unless the College community is threatened, any sanctions imposed will not go into effect until the deadline for filing an appeal passes and no appeal is filed or the date of any appeal decision affirming the responsibility determinations and sanctions.

G. The Title IX Coordinator is responsible for effective implementation of any remedies and the imposition of sanctions. The Title IX Coordinator may notify and/or consult with immediate supervisors and/or the

#### **XIV. Appeals**

A. The Complainant and the Respondent may appeal the dismissal of a formal complaint or a responsibility determination to the Vice President of Academic Affairs and Provost (Provost). If the Provost is the Respondent, the appeal should be filed with the President and all time lines set forth in this section apply to any appeal filed with the President. Appeals must be received by the appeal decision-maker on or before five business days after receipt of the

dismissal order or responsibility determination and must include all supporting documentation appealing party wants the appeal decision-maker to consider when making a decision.

B. Appeals must be based on one or more of the following grounds:

1. A procedural irregularity that affected the outcome of the matter.
2. New evidence that was not reasonably available at the time the determination regarding responsibility or dismissal was made, that could affect the outcome of the matter. The new information must be included with the appealing Party's request for appeal. In addition, the appealing Party must show that the new information was not known or otherwise available to the person appealing at the time of the live hearing. The appealing Party also must provide an explanation as to why the evidence was unknown or unavailable and how the evidence could have affected the outcome of the matter.
3. The Investigator, or Review Board member had a conflict of interest or bias for or against Complainants or Respondents generally or the individual Complainant or Respondent that affected the outcome of the matter and such bias and/or conflict of interest was not known prior to the dismissal or live-hearing.  
The appeal must include an explanation of the conflict or interest or bias and why the bias or conflict of interest was not known at the time of the prehearing investigation or hearing and why the conflict or bias affected the outcome.
4. Jurisdiction was properly asserted under Title IX.
5. The severity of the sanction(s) imposed was not appropriate based on the nature of the violation or the circumstances (sanction(s) is too harsh or too lenient)
6. Dissatisfaction with the dismissal notice or responsibility determination alone is not grounds for appeal.

C. The Vice President or President must receive any appeal on or before three business days after the appealing Party's receipt of the dismissal notice or responsibility determination

D. Within two business days of receipt of any Party's appeal, the Provost will provide the other Party with a copy of the appeal and any supporting documentation. The other Party may submit a response to the appeal that may include a statement in support of the determination on responsibility or dismissal of the complaint. Any response to an appeal must be received by the Vice President on or before three business days of the responding Party's receipt of the appeal and supporting documentation.

E. In any appeal, the burden of proof lies with the Party requesting the appeal, as the original determination and sanction(s) are presumed to have been decided reasonably and appropriately. The appeal is not a new review of the underlying matter and is not intended to be a full rehearing of the complaint (de novo). In most cases, appeals are confined to a review of the written documentation or record of the original hearing and pertinent documentation regarding the grounds for appeal. Appeals decisions are to be deferential to the original hearing body; changes to the finding should be made only where there is clear error based on the stated appeal grounds.

F. Within five business days of the expiration of three business day appeal timeframe, the Provost will simultaneously provide the Parties with a written or electronic copy of the appeal decision describing the result of the appeal and the rationale for the result. The Provost may:

1. Affirm the dismissal or responsibility decision
2. Modify the original decision and/or sanctions
3. Void the original decision and order a new hearing.

G. The decision of the Provost is final.

#### **XV. Informal Resolution Procedures**

A. If appropriate and if both Parties agree, at any time prior to the issuance of the prehearing investigation report the College may facilitate an informal resolution process of a formal complaint, that does not involve a full investigation and adjudication. Informal resolution is only available for resolving formal complaints. In cases where no formal complaint has been filed, supportive measures may be offered to individuals reported to be the victim of Prohibited Conduct.

B. Informal resolution may encompass a broad range of conflict resolution strategies, including, but not limited to, arbitration, mediation or administrative disposition of a formal complaint wherein the Respondent(s) accept responsibility. Informal resolution may result in disciplinary measures designed to punish the Respondent.

C. The Complainant or Respondent may withdraw from the informal resolution process and resume the formal grievance process with respect to the formal complaint at any time prior to the Party signing a final written resolution.

D. The College may not offer to facilitate or accept requests from either Party to engage in an informal resolution process to resolve allegations that an employee engaged in Title IX Sexual Harassment with a student.

E. If informal resolution is appropriate and both Parties agree to pursue informal resolution, the Title IX Coordinator will:

1. Provide to the Parties a written notice disclosing the allegations; the requirements of the informal resolution process including the circumstances under which it precludes the Parties from resuming a formal complaint arising from the same allegations; and any consequences resulting from participating in the informal resolution process, including the records that will be maintained or could be shared.

2. Obtain the Parties' voluntary, written Consent to the informal resolution process.

F. Informal resolution agreements are considered contracts and are binding. An informal resolution agreement entered into by both Parties ends the grievance process.

G. Any individual engaged to facilitate or participate in the informal resolution process including but not limited to a mediator may not be called as a witness during any hearing.

H. Informal resolution agreements will be kept confidential insofar as is permissible by law.

## **XVI. Sanctions**

A. If the Review Board finds the Respondent responsible, the Review Board is responsible for determining the appropriate sanction(s) designed to eliminate the misconduct, prevent its recurrence, and remedy its effects, while supporting the College's educational mission and Title IX obligations. Sanctions or interventions may also serve to promote safety or deter individuals from similar future behavior. The Review Board may consult with the supervisor of an employee Respondent, the Vice-President of Student Affairs for a student Respondent or legal when making a decision on sanctions and remedies as well as to obtain any prior student conduct disciplinary record or work disciplinary record of the Respondent(s). Repeated violations, including of differing conduct prohibited by this or any other College rule regulation policy or procedure, may result in progressively severe sanctions.

B. For students, the sanctions may include disciplinary action up to and including expulsion. A full list of the range of sanctions for students is contained later in this policy. For employees, the sanction may include any form of responsive action or discipline, including training, referral counseling and/or disciplinary action such as warning, reprimand, withholding of a promotion or pay increase, reassignment, temporary suspension without pay or termination. A more detailed list of the range of sanctions for employees is contained later in this policy.

C. Sanctions may be issued individually, or a combination of sanctions may be imposed. The determination of sanctions may be based upon a number of factors, including the harm suffered by the Complainant; any ongoing risk to either the Complainant or the community posed by Respondents; the impact of the violation on the community, its members, or its property; any previous conduct violations; a student's prior student conduct disciplinary record, an employee's prior disciplinary record, and any mitigating or aggravating circumstances including but not limited to use of or display of a weapon, the involvement of multiple perpetrators and/or intentional incapacitation caused by Respondent(s) through the alcohol,



drugs, or by other means. Mitigating circumstances may be taken into account to reduce a sanction for Prohibited Conduct. Mitigating factors do not constitute a justification or excuse for the Prohibited Conduct.

D. All disciplinary actions will be determined on a case-by-case basis. Factors that may be considered when determining the type of sanction include but are not limited to the seriousness of the offense, prior disciplinary history.

E. Student Sanctions. The College reserves the right to impose other sanctions in addition to those listed below in response to the specific circumstances of each case.

1. Expulsion: Permanent separation of the student from the College. Permanent notification will appear on the student's transcript. The student may be denied access to College premises, provided that such restrictions are stipulated in the Outcome Letter and bear a reasonable relationship to the violation. If a student is expelled, the student will not receive a refund of any tuition or fees that have been paid to the College.

2. Suspension: A student suspended from the College may not participate in classes or other College activities and may not be on College property (except by appointment, arranged in advance with the Title IX Coordinator, Provost (or designees), for the period of time specified. Permanent notification will appear on the student's transcript. The student may be denied access to College premises and to all other College activities or privileges for which the student might otherwise be eligible, provided that such restrictions are set forth in the responsibility determination and bear a reasonable relationship to the violation for specific period of time. Suspension extending beyond the semester in which action is taken shall consist of units of full semesters and/ or summer sessions. In no case shall the suspension terminate prior to the end of a semester. Courses taken at another institution during this period of suspension will not be accepted for transfer at the College. Suspended time will not count against any time limits for completion of a degree. If a student is suspended, the student will not receive a refund of any tuition or fees that have been paid to the College. An organization that is suspended shall be required to forfeit its ability to conduct group-sponsored activities or to participate in College-sponsored activities, and any College support for the organization will be withdrawn during the period of suspension. Conditions for resuming active status on campus following suspension may be imposed by the College.

3. Deferred Suspension: The student will be officially suspended from the College for a definite interim time period and given a certain set of expectations, but the suspension will be deferred and does not go into effect as long as the student complies with all requirements during the interim period. In those cases where the student completes all

expectations during the interim period, the student's record will show that the sanction was never imposed. In the event that a student fails to comply with a sanction and the Office of Student Conduct has decided to impose a suspension, the student will be notified of the apparent failure to comply and of the intent to suspend, and provided an opportunity to meet and explain the circumstances prior to a final decision.

4. Formal Disciplinary Probation: Probation for a designated period of time in which specific sanctions or restrictions may be imposed. A student on formal disciplinary probation is not in good standing with the College. Loss of good standing may prohibit or impact a responding student from:

- i. representing the College through official events;
- ii. participating in Education or Study Abroad; and/or
- iii. serving in a leadership position or on a College committee.

5. Warning: A notice in writing to the student that the student is violating or has violated Review Board of Governors policies, institutional rules and regulations, or the Student Code, and that any further Prohibited Conduct may result in more severe disciplinary action.

6. Revocation or Withholding of Diploma and Degree: If a student has graduated from the College, or has otherwise satisfied the requirements for earning a degree before violations of this policy are discovered and/or before a determination of responsibility is final, the College reserves the right to revoke the diploma and/or degree conferred, or to withhold the conferring of a degree or diploma otherwise earned.

7. Residence Hall Reassignment: A responding student who resides in a residence hall is assigned to a different residence hall on campus.

8. Residence Hall Termination: A responding student's residence hall agreement is terminated and the responding student is prohibited from residing in any College residence hall on either a permanent or a temporary basis. Specific exclusion from the residence halls may also be imposed.

9. Assessment and Treatment: Referral to Counseling Center or approved off-campus agency for assessment and/or treatment. This includes, but is not limited to, services from certified programs who offer: counseling for sex offenders, for sexual awareness and sensitivity, for substance use, for intimate partner violence and for violence risk.

10. Restrictions on Participation or Use: Restrictions on participation include the revocation, or the loss for a stated period of time or under a stated set of conditions, of a student's ability to participate in certain College-approved activities, including, but not limited to, sports, clubs, organizations (including but not limited to Greek organizations),

or leadership positions with such sports, clubs, and organizations. Restrictions on use include the denial of access to or use of certain College facilities, programs, or equipment for a stated period of time or under a stated set of conditions.

11. Restitution: Students may be required to make payment to the College or to other persons, groups, or organizations for personal property loss or damage incurred as a result of a violation of this policy. This may take the form of appropriate service and/or monetary or material replacement of property.

12. Revocation: A degree awarded from the College may be revoked for a violation of the Code if the violation was committed before the student graduates.

13. Educational Sanctions: A student may be required to attend a class, program, or lecture or be involved with the community in a way that brings about a new understanding of the community and how their behavior may have impacted others. This is not an exhaustive list but should serve as a reference for the types of educational sanctions that may be imposed.

14. No Contact Order: A no contact order may be issued which is a directive to refrain from any intentional contact, whether direct or indirect, with one or more designated persons or group(s) through any means, including, but not limited to, personal contact, e-mail, telephone, social media or third Parties.

15. Other Sanctions: Other sanctions may be imposed instead of or in addition to those specified. For example, students may be required to complete community service projects or educational classes, may be assessed a fine (if such fines are established by the Review Board of Governors), and/or may be assigned other work or research projects.

G. Employee Sanctions. Title IX Sexual Harassment is considered gross misconduct. Employees found responsible for gross misconduct may be dismissed immediately without progressive discipline. The following sanctions for employees include but are not limited to:

1. Written warning. Formal documentation regarding the infraction/violation and expected corrected or improved behavior will be provided in the form of a written warning.
2. Demotion.
3. Suspension without pay.
4. Dismissal.

5. Any sanction set forth in any College policy governing employee disciplinary matters.

## **XVII. Recognized Student Organizations**

A. When members of a student group, organization, team or individuals acting collusively act in concert in violation of this policy, their conduct may be reviewed as a group or as individuals, and an investigation may proceed against the group as joint Respondents or against one or more involved individuals as appropriate given available information and the circumstances.

B. A student group, organization, or team's officers and membership may be held collectively and individually responsible when violations of this code by the organization or its members take place at organization sponsored events, have received the Consent or encouragement of the organization or of the organization's leaders or officers, or was known or reasonably should have been known to the membership or its officers. In any such action, individual determinations as to responsibility will be made and sanctions may be assigned collectively and/or individually. The range of sanctions in this policy will be considered, as will be the proportionality of the involvement of each individual.

C. Recognized Student Organization Sanctions. In addition to the sanctions listed in section XV, recognized student organizations and/or teams may:

1. be placed on probation,
2. have their recognized status revoked and be removed from the College's public directory;
3. be prohibited from reserving campus space;
4. be prohibited from hosting or sponsoring events;
5. be prohibited from receiving campus funding and conducting fundraising opportunities; and/or accessing the organization's operational account with the College.

## **XVIII. Time Frames**

A. The College will make every effort to complete the grievance process within a reasonable time frame and in a timely manner while balancing the principles of thoroughness and fundamental fairness with promptness.

B. Circumstances may arise that require the expedition or extension of policy time frames. Such circumstances may include, but are not limited to, the severity or complexity of the allegations; the number of witnesses involved; the absence of a Party, a Party's advisor, or a witness; the effect of a concurrent criminal investigation; the replacement of Review Board member who has been challenged for bias or conflict of interest; the need for language assistance or accommodation of disabilities; intervening College breaks; or other circumstances. The College may delay or expedite the grievance process at any level or may allow the limited extension of time frames for good cause with written notice to the Complainant and the Respondent of the expedited time frame, delay or extension and the reasons for the action.

C. If a deadline in this policy falls on a day the College's offices are closed, the deadline is moved to 8:00 a.m. on the next College business day.

## **XIX. Providing False Information**

A. Knowingly making a false report, filing a false formal complaint, providing false information, or testimony during the prehearing investigation, live hearing or at any stage of the grievance process is prohibited. A determination regarding responsibility, alone, is not sufficient to conclude that any individual made a materially false statement in bad faith.

B. Individuals found responsible for violating this section may be subject to disciplinary action up to and including employment suspension and/or termination and/or academic suspension and/or expulsion.

C. Reports of employee violations of this section are reported to and investigated by the Human Resources Director in accordance with the College's employee disciplinary and/or dishonesty rules, regulations, policies, procedures and/or practices.

## **XX. Retaliation**

A. No college, employee, or student, may intimidate, threaten, coerce, or discriminate against any individual either in person, virtually, electronically or through a third Party for the purpose of interfering with any right or privilege secured by Title IX, Title VII, or this policy, or because the individual has made a report or complaint, testified, assisted, or participated or refused to participate in any manner in an investigation, proceeding, or hearing under this policy.

B. Intimidation, threats, coercion, or discrimination, including charges against an individual for violations that do not involve sex discrimination or sexual harassment, but arise out of the same facts or circumstances as a report or complaint of sex discrimination, or a report or formal complaint of sexual harassment, for the purpose of interfering with any right or privilege secured by Title IX or this part, constitutes retaliation.

C. The exercise of rights protected under the First Amendment does not constitute prohibited retaliation.

D. Charging an individual with a violation for making a materially false statement in bad faith in the course of a grievance proceeding under this part does not constitute prohibited retaliation, provided, however, that a determination regarding responsibility, alone, is not sufficient to conclude that any Party-individual made a materially false statement in bad faith.

E. Complaints alleging retaliation are filed with the Title IX Coordinator and are investigated and adjudicated in accordance with this ~~the grievance procedures set forth in this policy~~ SHGP.

## **XXI. Intersection of this Policy with Other Laws and Rights**

A. Nothing in this policy shall be read to: (1) restrict any rights that would otherwise be protected from government action by the First Amendment of the U.S. Constitution; or (2)

deprive a person of any rights that would otherwise be protected from government action under the Due Process Clauses of the Fifth and Fourteenth Amendments of the U.S. Constitution; or (3) restrict any other rights guaranteed against government action by the U.S. Constitution.

B. Nothing in this policy may be read in derogation of any individual's rights under Title VII of the Civil Rights Act of 1964, 42 U.S.C. 2000e *et seq.* or any regulations promulgated thereunder.

C. The college's obligation to comply with Title IX and this policy is not obviated or alleviated by the Federal Educational Rights and Privacy Act.

D. Nothing in this policy may be read in derogation of any legal right of a parent or guardian to act on behalf of a "Complainant," "Respondent," "Party," or other individual, under this policy, including but not limited to filing a formal complaint.

## **XXII. Training Requirements**

A. Title IX Coordinators, Investigators, responsibility decision-makers, appeal decision-maker(s) and any person who facilitates an informal resolution process, as applicable, will receive training on the definition of Title IX Sexual Harassment, the scope of the College's education program or activity, how to conduct an investigation and grievance process, including hearings, appeals, and informal resolution processes, and how to serve impartially, including avoiding prejudgment of the facts at issue, conflicts of interest, and bias.

B. Any decision-maker(s) responsible for making determinations on responsibility will receive training on:

1. Any technology to be used at a live hearing;
2. Issues of relevance of questions and evidence, including when questions and evidence about the Complainant's sexual predisposition or prior sexual behavior are not relevant, as set forth herein;
3. Issues of relevance to create an investigative report that fairly summarizes Relevant Evidence, as set forth in section IX.

C. Any materials used to train Title IX Coordinators, Investigators, decision-makers, and any person who facilitates an informal resolution process, must not rely on sex stereotypes and must promote impartial investigations and adjudications of formal complaints of sexual harassment.

## **XXIII. Record Keeping**

A. The Title IX Coordinator will maintain for a period of at least 7 years, or longer under applicable Federal and State law:

1. All materials used to train Title IX Coordinators, Investigators, decision-makers, and any person who facilitates an informal resolution process. The College must make these training materials publicly available on its website, or if the College does not maintain a

website the College must make these materials available upon request for inspection by members of the public;

2. Each sexual harassment investigation including any determination regarding responsibility;

3. Any live-hearing audio or audiovisual recording or transcript;

4. Any disciplinary sanctions imposed on the Respondent;

5. Any remedies provided to the Complainant designed to restore or preserve equal access to the recipient's education program or activity;

6. Any appeal and the result;

7. Any informal resolution and the result therefrom;

B. For each report of Title IX Sexual Harassment that is not resolved through the completion of the Title IX complaint resolution process, the College must create, and maintain for a period of seven (7) years, records of any actions, including any supportive measures, taken in response to a report or formal complaint of sexual harassment. In each instance, the College must document the basis for its conclusion that its response was not deliberately indifferent, and document that it has taken measures designed to restore or preserve equal access to the College's education program or activity. If the College does not provide a Complainant with supportive measures, then the College must document the reasons why such a response was not clearly unreasonable in light of the known circumstances. The documentation of certain basis or measures does not limit the College in the future from providing additional explanations or detailing additional measures taken. The person responsible for creating the record(s) required by this section is dependent upon the stage of the grievance procedure where the creation of the record is required. For example, if a Complainant withdraws

C. The date of the creation of a record described in this section begins the record's retention period.

D. Maintenance any record set forth in this section does not automatically create a right of access to the record by any Party.

E. The Title IX Coordinator is responsible for maintaining all records.

#### **XXIV. Non-Disclosure Agreements**

A. The Title IX Coordinator may require the Parties and their Advisors to enter into Non-Disclosure Agreements not to disseminate any of the information provided to them in accordance with this procedure.

B. The Non-Disclosure Agreement will not impose prior restraints on an individual's ability to discuss any allegations under investigation, with an Advisor, parent, friend, or other source of emotional support, or with an advocacy organization

## **XXV. Clery Act Permissible Disclosure of Final Results of Student Disciplinary Proceedings**

A. The College may disclose to the public the final results of any student disciplinary proceedings if the student is found responsible for a forcible or non-forcible sex offense or intimidation. Final determination means a decision or determination made by the Board if not appealed and the decision of any appeal if the responsibility decision is affirmed. The College is permitted to disclose only the name of the student(s), the violation(s) committed and the sanction(s) imposed.

## **XXVI. External Complaints**

A. Information about how to file external complaints is available by contacting:

Office of Civil Rights  
U.S. Department of Education  
100 Penn Square East, Suite 515  
Philadelphia, PA 19107-3323  
Telephone: 215-656-8541  
FAX: 215-656-8605  
TDD: 877-521-2172  
Email: [OCR\\_Philadelphia@ed.gov](mailto:OCR_Philadelphia@ed.gov)  
Website: <http://www2.ed.gov/about/offices/list/ocr/index.html>

United States Equal Employment Opportunity Commission  
801 Market Street, Suite 1300  
Philadelphia, PA 19107-3127  
Telephone: 866-408-8075  
Fax: 215-440-2606  
TTY: 800-669-6820  
Website: <http://www.eeoc.gov/>

The West Virginia Human Rights Commission  
1321 Plaza East – Room 108A  
Charleston, WV 25301  
Telephone: (304)-558-2616  
Toll Free: 888-676-5546  
FAX: (304)-558-0085  
Website: <http://www.wvf.state.wv.us/wvhrc/>

West Virginia Public Employees Grievance Board  
1596 Kanawha Blvd., East  
Charleston, WV 25311



Telephone: (304) 558-3361  
Toll Free: 866-747-6743  
Facsimile: (304) 558-1106  
Website: [www.pegb.wv.gov](http://www.pegb.wv.gov)

## **XXVII. Delegation and Amendments**

A. The President or designee may enact administrative procedures to implement this policy.

B. This Policy may be amended to change names, links to information and contact information without resorting to the rulemaking process.

C. Federal and State laws, rules and regulations change. Any portion of this policy may be modified in practice to ensure the due process rights of the Parties and to conform to any current Federal and State law, rules and regulations. Subject to the College's rulemaking rule, the College will change this policy to conform to the most current laws and regulations within a reasonable time of discovering the change.

DRAFT

**Glenville State College Board of Governors  
Meeting of October 20, 2020**

**ACTION ITEM:** International Tuition Rate Proposal

**COMMITTEE:** Committee of the Whole

**RECOMMENDED RESOLUTION:** Be it RESOLVED that the Board of Governors approves the International Tuition Rate beginning the FY2021 academic year as proposed.

**STAFF MEMBER:** Dr. Mark A. Manchin, President

**BACKGROUND:**

It is a well-known fact that the number of high school graduates and college-bound high school graduates in West Virginia has been on a steady decline for the past several years and forecasters believe this trend will continue for the foreseeable future. Regional colleges and universities like Glenville State that rely on these West Virginia graduates as their main source of revenue will struggle to meet enrollment goals due to the significant reduction of prospective students in the pipeline. For this reason, an already competitive West Virginia market will become even more competitive as major universities claim their traditional share of the market.

Glenville State must penetrate new markets where distance is a limited issue, our academic and athletic programs are in demand, and our cost can be competitive. International areas are markets where the College can be an option when international students consider the cost of attending college in the United States.

\* The International Tuition Rate Proposal will be submitted under separate cover.



**BOARD OF GOVERNORS AGENDA  
ADDENDUMS  
Provided at the October 20, 2020  
Stonewall Resort, Ballroom 2  
10:00 AM**

# Fiscal Year 2020 Highlights

- **<\$1.406M> net loss compared to <\$1.465M> net loss in FY19**
  - Total Revenues increased approximately \$600K Year over Year
  - Total expenses increase similarly (Primarily Salaries & Wages, offset by decrease in Student Financial Aid and Scholarships)
- **Paid down \$300K of Housing Corp Note - \$100K remains payable**
- **First year of Principal payments on Bond**
  - Prior years were interest only (\$1.75M/year)
  - 2020-2047 yearly principal + interest payments (~\$2.4M/year)
- **Received CARES Act funding of ~\$1.44M**
  - ½ applied to student accounts for on-line fees or hardships
  - Remainder used for various internal cost reimbursements
- **Finished the year with \$1M payable to Foundation**
  - Borrowed \$2.0M total during year
  - Paid total of \$1.5M during year (started with a \$500K balance)

# Fiscal Year 2021 – YTD Highlights

- **\$1Million Grant received in July**
- **Paid off Foundation loan (\$1M) in early October**
- **Automatic EFT transfer process initiated with United Bank for monthly Bond Repayment funding**
- **Completed Fiscal 2020 Year End Financial Audit on time**

# Bond Repayment Information

On September 28, 2017, the Glenville State College Board of Governors issued \$36,285,000 in Improvement and Refunding Revenue Bonds, Series 2017, with maturities and interest rates as follows:

<u>Amount</u>	<u>Interest Rate</u>	<u>Maturity</u>
\$ 2,135,000	3.25%	June 1, 2022
4,105,000	4.00%	June 1, 2027
5,040,000	4.50%	June 1, 2032
6,345,000	5.00%	June 1, 2037
18,660,000	5.25%	June 1, 2047
<u>\$ 36,285,000</u>		

Amortization schedule – (June 30, 2020 Principal Balance Due: \$35,482,446)

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ -	\$ 1,757,288	\$ 1,757,288
2020	690,000	1,757,288	2,447,288
2021	710,000	1,734,863	2,444,863
2022	735,000	1,711,788	2,446,788
2023	760,000	1,687,900	2,447,900
2024-2028	4,265,000	7,959,300	12,224,300
2029-2033	5,270,000	6,958,125	12,228,125
2034-2038	6,660,000	5,563,500	12,223,500
2039-2043	8,575,000	3,659,250	12,234,250
2044-2047	8,620,000	1,160,250	9,780,250
	<u>\$ 36,285,000</u>	<u>\$ 33,949,552</u>	<u>\$ 70,234,552</u>

# Prospective Initiatives

- **Initiating RFP processes to draw down East Bonds funds**
  - Fine Arts lighting and curtains (\$250K)
  - Campus wide electrical upgrade (\$150K)
  - Fiber network and phone system upgrades (\$150K)
  - Elevator Upgrades (\$250K)
- **Preparing relevant information to apply for up to \$750K of 0% Energy Savings Loan through HEPC**
  - Immediate applicability to Science Hall boiler replacements
  - Numerous additional opportunities on campus
- **Comprehensive review of the FY2021 Budget**

**Glenville State College**

**Cashflow Projection FY 2021**

	Oasis Fund #	Actual Jul-20	Actual Aug-20	Actual Sep-20	Actual/Projected Oct-20	Projected Nov-20	Projected Dec-20	Projected Jan-21	Projected Feb-21	Projected Mar-21	Projected Apr-21	Projected May-21	Projected Jun-21	Projected Jul-21	Projected Aug-21	Projected Sep-21	Projected Oct-21
<b>Beginning Cash</b>		\$ 792,833	\$ 2,172,407	\$ 1,842,601	\$ 1,988,236	\$ 1,719,728	\$ 1,258,994	\$ 530,550	\$ 3,023,955	\$ 3,305,911	\$ 2,295,265	\$ 2,962,111	\$ 1,693,720	\$ 165,109	\$ 349,277	\$ (65,562)	\$ (292,194)
<b>Incoming:</b>																	
<b>Appropriations (approx 50% of PR)</b>	0363	1,861,736	-	100,000	1,561,736	-	-	1,511,736	-	-	1,411,736	-	-	1,611,736	-	-	1,611,736
<b>Federal COVID-19 Funds</b>		69,941	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Current Cash deposits</b>	4482	261,189	604,579	1,432,148	2,330,267	1,412,505	1,153,495	3,260,908	2,053,778	1,056,091	1,315,349	243,848	328,328	672,671	1,305,400	1,488,607	2,412,078
<b>Education &amp; General</b>	4496	1,220,057	3,424	509	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Gifts, Donations, WVHE grant</b>	4499	20,498	679,094	-	65,141	-	-	-	-	-	-	-	-	-	-	-	-
<b>Federal Grants</b>	8770	33,468	-	55,950	16,670	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
<b>PAC Funds from Foundation</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Scholarship funds from Foundation</b>		137,459	-	-	-	-	-	-	150,000	-	-	-	-	-	-	-	-
<b>Loan from Foundation</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Available Cash</b>		\$ 4,397,181	\$ 3,477,807	\$ 3,431,208	\$ 5,962,050	\$ 3,152,233	\$ 2,432,489	\$ 5,323,194	\$ 5,247,733	\$ 4,382,002	\$ 5,042,350	\$ 3,225,959	\$ 2,042,048	\$ 2,469,516	\$ 1,674,677	\$ 1,443,045	\$ 3,751,620
<b>Outgoing:</b>																	
<b>Payroll costs total</b>		1,430,381	867,737	957,498	1,017,398	1,000,000	1,000,000	1,500,000	1,000,000	1,000,000	1,000,000	1,000,000	950,000	1,500,000	1,000,000	1,000,000	1,000,000
<b>Pcard Payments</b>		212,115	179,400	-	160,294	150,000	150,000	150,000	150,000	150,000	300,000	-	300,000	150,000	150,000	-	300,000
<b>Aramark Services</b>		56,490	998	28,291	705,290	248,000	-	154,000	248,000	248,000	310,000	62,000	-	-	120,000	240,000	300,000
<b>Utilities</b>		91,427	95,824	73,717	136,131	125,000	125,000	125,000	125,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
<b>Cash Disbursement/Operating expenses</b>		93,419	283,773	131,144	485,587	166,500	166,500	166,500	166,500	319,998	166,500	166,500	166,500	166,500	166,500	166,500	166,500
<b>4499 Transfers to FAC</b>		112,203	3,735	-	496,445	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Projects &amp; Insurance Claims</b>		-	-	-	-	-	100,000	-	-	40,000	-	-	-	-	-	-	-
<b>Debt service &amp; Capital Assessments</b>		228,739	203,739	252,322	228,739	203,739	360,439	203,739	252,322	228,739	203,739	203,739	360,439	203,739	203,739	228,739	203,739
<b>Insurance Claim Payments</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Repayment of Loan from Foundation</b>		-	-	-	1,012,438	-	-	-	-	-	-	-	-	-	-	-	-
<b>Cash used</b>		2,224,774	1,635,206	1,442,972	4,242,322	1,893,239	1,901,939	2,299,239	1,941,822	2,086,737	2,080,239	1,532,239	1,876,939	2,120,239	1,740,239	1,735,239	2,070,239
<b>Ending Cash</b>		\$ 2,172,407	\$ 1,842,601	\$ 1,988,236	\$ 1,719,728	\$ 1,258,994	\$ 530,550	\$ 3,023,955	\$ 3,305,911	\$ 2,295,265	\$ 2,962,111	\$ 1,693,720	\$ 165,109	\$ 349,277	\$ (65,562)	\$ (292,194)	\$ 1,681,381
<b>Remaining State Funds Included in Bal.</b>		\$ 889,340	\$ 477,755	\$ 157,755	\$ 1,176,164	\$ 666,164	\$ 17,471	\$ 899,207	\$ 479,207	\$ 59,207	\$ 1,050,943	\$ 630,943	\$ 943	\$ 981,736	\$ 561,736	\$ 141,736	\$ 1,333,472
<b>Remaining Balance of unrestricted funds</b>		\$ 1,283,066	\$ 1,364,846	\$ 1,830,481	\$ 543,564	\$ 592,830	\$ 513,079	\$ 2,124,748	\$ 2,826,704	\$ 2,236,058	\$ 1,911,168	\$ 1,062,777	\$ 164,166	\$ (632,459)	\$ (627,298)	\$ (433,930)	\$ 347,909



**Glennville State College**  
**Audited FY 2020 Income Statement vs Budget**  
**June 30, 2020**

Categories	FY 2020 Budget	Audited FY 2020 Actuals	Difference
<b>Revenues:</b>			
State Appropriation	6,446,942	6,446,942	0
On-campus Enrollment Tuition Revenue	8,190,865	7,043,155	(1,147,710)
Room revenue	3,728,443	3,584,029	(144,414)
Board revenue	2,580,600	2,441,245	(139,355)
Course Fees	570,805	346,488	(224,317)
Less: Institutional Discounts	(2,484,607)	(2,243,278)	241,329
Net on-campus student revenue	12,586,106	11,171,639	(1,414,467)
Off-campus program revenue	1,074,456	1,132,486	58,030
Other revenue	1,347,475	2,522,803	1,175,328
Grants	607,240	1,100,627	493,387
Net Revenue-College activities	15,615,276	15,927,555	312,279
<b>Total net revenue, incl. State approp</b>	<b>22,062,218</b>	<b>22,374,497</b>	<b>312,279</b>
<b>EXPENSES</b>			
Payroll and benefits	12,786,355	12,644,293	(142,062)
Non-payroll	3,744,500	4,087,563	343,063
Food service cost	1,965,835	1,569,999	(395,836)
Interest on debt-(Bonds and PNC)	1,826,500	1,842,125	15,625
Utilities	1,225,000	1,245,184	20,184
Depreciation	2,375,000	2,392,089	17,089
<b>Net expenses</b>	<b>23,923,190</b>	<b>23,781,253</b>	<b>(141,937)</b>
<b>Net Surplus/(Loss)</b>	<b>(1,860,971)</b>	<b>(1,406,756)</b>	<b>454,215</b>

**Glenville State College**  
**Results of Operations**  
**Budget FY 2021**

	Budget		Revised FY 2021 with Fall Actual as of 10/19/2020 *	Difference
	FY 2020	FY 2021		
<b>Revenues:</b>				
State Appropriation	6,446,942	6,446,942	6,446,942	-
On-campus Program Tuition	8,190,865	7,715,555	7,881,464	165,909
Room revenue	3,728,443	3,510,471	3,285,380	(225,091)
Board revenue	2,580,600	2,520,800	2,336,287	(184,513)
Student & Course Fees	570,805	591,745	591,745	-
Less: Institutional Discounts	(2,484,607)	(2,133,000)	(2,133,000)	-
Net on-campus student revenue	12,586,106	12,205,571	11,961,876	(243,695)
Off-campus program revenue, net	1,074,456	1,170,000	1,170,000	-
Other revenue	1,347,475	1,800,000	1,800,000	-
Grants	607,240	500,000	1,500,000	1,000,000
Net Revenue-College activities	15,615,276	15,675,571	16,431,876	756,305
<b>Total net revenue, incl. State approp</b>	<b>22,062,218</b>	<b>22,122,513</b>	<b>22,878,818</b>	<b>756,305</b>
<b>Expenses:</b>				
Payroll and benefits	12,786,355	12,375,756	12,375,756	(0)
Non-payroll	3,744,500	3,196,000	3,196,000	-
Food service cost	1,965,835	1,915,716	1,905,782	(9,934)
Interest on debt-(Bonds and PNC)	1,826,500	1,801,000	1,820,000	19,000
Utilities	1,225,000	1,048,000	1,048,000	-
Depreciation	2,375,000	2,395,000	2,415,000	20,000
<b>Net expenses</b>	<b>23,923,190</b>	<b>22,731,472</b>	<b>22,760,538</b>	<b>29,066</b>
<b>Net Surplus/(Loss)</b>	<b>(1,860,971)</b>	<b>(608,959)</b>	<b>118,280</b>	<b>727,239</b>
<i>* FY 2021 budget has not been thoroughly analyzed.</i>				

**Glenville State College**  
**Student Accounts Receivable Detail by Semester**  
**October 15, 2020**

Semester	Charges	Payments	Financial Aid	Waivers	Balance Due	AR % of Charges
Fall 2020	9,439,653	1,025,814	4,132,118	2,030,144	2,251,577	23.9%
<b>Total FY 2021</b>	<b>9,439,653</b>	<b>1,025,814</b>	<b>4,132,118</b>	<b>2,030,144</b>	<b>2,251,577</b>	<b>23.9%</b>
Summer 2020	511,167	90,237	224,103	127,809	69,019	13.5%
Spring 2020	7,815,250	858,095	5,127,750	1,709,330	120,075	1.5%
Fall 2019	8,490,314	1,185,138	5,049,414	1,896,418	359,343	4.2%
<b>Total FY 2020</b>	<b>16,816,731</b>	<b>2,133,470</b>	<b>10,401,267</b>	<b>3,733,557</b>	<b>548,437</b>	<b>3.3%</b>
Summer 2019	661,725	94,302	347,271	144,022	76,130	11.5%
Spring 2019	7,202,326	832,669	4,593,582	1,429,860	346,215	4.8%
Fall 2018	8,777,937	1,477,739	5,488,462	1,599,410	212,326	2.4%
<b>Total FY 2019</b>	<b>16,641,988</b>	<b>2,404,709</b>	<b>10,429,316</b>	<b>3,173,293</b>	<b>634,671</b>	<b>3.8%</b>
Summer 2018	454,744	106,351	280,040	29,906	38,448	8.5%
Spring 2018	7,490,736	887,418	4,657,948	1,662,484	282,887	3.8%
Fall 2017	9,139,728	1,470,431	5,391,669	2,086,432	191,196	2.1%
<b>Total FY 2018</b>	<b>17,085,209</b>	<b>2,464,200</b>	<b>10,329,657</b>	<b>3,778,821</b>	<b>512,531</b>	<b>3.0%</b>
Summer 2017	521,309	208,758	295,325	52,839	(35,613)	-6.8%
Spring 2017	7,363,010	1,016,050	4,570,103	1,631,651	145,206	2.0%
Fall 2016	8,909,676	1,316,256	5,287,001	1,966,145	340,274	3.8%
<b>Total FY 2017</b>	<b>16,793,995</b>	<b>2,541,064</b>	<b>10,152,429</b>	<b>3,650,635</b>	<b>449,867</b>	<b>2.7%</b>
Summer 2016	369,830	116,443	196,286	15,320	41,781	11.3%
Spring 2016	7,208,689	1,092,600	4,443,862	1,508,560	163,667	2.3%
Fall 2015	8,319,827	1,645,525	4,929,283	1,697,458	47,562	0.6%
<b>Total FY 2016</b>	<b>15,898,347</b>	<b>2,854,568</b>	<b>9,569,431</b>	<b>3,221,338</b>	<b>253,010</b>	<b>1.6%</b>
Summer 2015	313,188	134,210	146,861	6,623	25,494	8.1%
Spring 2015	6,533,474	1,031,400	4,097,496	1,256,393	148,185	2.3%
Fall 2014	7,441,404	1,500,585	4,613,247	1,312,601	14,971	0.2%
<b>Total FY 2015</b>	<b>14,288,066</b>	<b>2,666,196</b>	<b>8,857,604</b>	<b>2,575,617</b>	<b>188,649</b>	<b>1.3%</b>
<b>Total</b>	<b>106,963,989</b>	<b>16,090,020</b>	<b>63,871,822</b>	<b>18,429,848</b>	<b>4,838,742</b>	<b>4.52%</b>

Fall 2020 Summary

Category	Student Count	Account Balance	
<b>1 - Full-time</b>	<b>1101</b>	<b>\$1,964,441</b>	
<b>1 - On Campus (Residential)</b>	<b>594</b>	<b>\$1,430,403</b>	
Owes	409	\$1,465,827	
Paid Up	185	-\$35,423	
<b>2 - On Campus (Commuter)</b>	<b>316</b>	<b>\$223,763</b>	
Owes	122	\$234,193	
Paid Up	194	-\$10,430	
<b>3 - Online Student Only</b>	<b>47</b>	<b>\$34,434</b>	
Owes	13	\$40,679	
Paid Up	34	-\$6,245	
<b>4 - High School Student</b>	<b>36</b>	<b>\$14,992</b>	
Owes	34	\$15,358	
Paid Up	2	-\$366	
<b>5 - Corrections (FCI-Gilmer)</b>	<b>67</b>	<b>\$172,538</b>	
Owes	48	\$174,819	
Paid Up	19	-\$2,281	
<b>6 - Corrections (Huttonsville)</b>	<b>41</b>	<b>\$88,311</b>	
Owes	29	\$89,708	
Paid Up	12	-\$1,398	
<b>2 - Part-time</b>	<b>479</b>	<b>\$280,779</b>	
<b>1 - On Campus (Residential)</b>	<b>6</b>	<b>\$16,383</b>	
Owes	5	\$18,519	
Paid Up	1	-\$2,136	
<b>2 - On Campus (Commuter)</b>	<b>48</b>	<b>\$46,516</b>	
Owes	29	\$47,844	
Paid Up	19	-\$1,329	
<b>3 - Online Student Only</b>	<b>20</b>	<b>\$13,998</b>	
Owes	11	\$17,855	
Paid Up	9	-\$3,857	
<b>4 - High School Student</b>	<b>317</b>	<b>\$48,228</b>	
Owes	301	\$48,228	
Paid Up	16	\$0	
<b>5 - Corrections (FCI-Gilmer)</b>	<b>46</b>	<b>\$78,721</b>	
Owes	37	\$79,194	
Paid Up	9	-\$473	
<b>6 - Corrections (Huttonsville)</b>	<b>41</b>	<b>\$75,603</b>	
Owes	36	\$75,823	
Paid Up	5	-\$221	
<b>8 - Other Student Type</b>	<b>1</b>	<b>\$1,330</b>	
Owes	1	\$1,330	
<b>Grand Total</b>	<b>1580</b>	<b>\$2,245,219</b>	
	<b>Owes</b>	<b>1075</b>	<b>\$2,309,377</b>
	<b>Paid Up</b>	<b>505</b>	<b>-\$64,157</b>

**Glenville State College**  
**Potential Reduction in Tuition for International Students**  
**September 21, 2020**

**International Tuition**      **Current Rate**    **Proposed Rate**  
Per Semester                      8,259                      4,757

Student's Name	Tuition	Other Charges	Total Charges	International Waiver	Athletic Scholarship	Other Waivers	Direct Payment	Outside Scholarships	Remaining Balance Due
Student 1	8,259	560	8,819	1,500	7,169	150	-		-
Student 2	8,259	885	9,144	1,500		300	7,000		344
Student 3	8,259	880	9,139		8,939				200
Student 4	8,259	6,600	14,859	1,250	12,386	700	100		423
Student 5	8,259	6,630	14,889		3,500				11,389
Student 6	8,259	5,932	14,191	500	9,900	1,000	2,691		100
Student 7	8,259	6,282	14,541	1,500	7,500		2,496		3,045
Student 8	8,259	6,022	14,281	1,500	5,001	150	2,900		4,730
Student 9	8,259	6,990	15,249	1,500	5,000	350	1,300		7,099
Student 10	8,259	905	9,164		3,750	4,252	1,162		-
Student 11	8,259	885	9,144	1,500	1,000	150		2,000	4,494
Student 12	8,259	6,177	14,436		6,259	4,002	3,905		270
<b>Total</b>	<b>99,108</b>	<b>48,748</b>	<b>147,856</b>	<b>10,750</b>	<b>70,404</b>	<b>11,054</b>	<b>21,554</b>	<b>2,000</b>	<b>32,094</b>

Tuition Per Semester	International Tuition	Out-of-State Tuition		
	8,259	4,757		
# of Potential Students Receiving Scholarship/Discount	Tuition Revenue International Rate	Tuition Revenue Out-of-State Rate	Potential Revenue Loss	# of Additional Students Needed to Break Even
12	99,108	57,084	42,024	9
<b>Projection Based Upon 38% of Direct Pay from International Students</b>				
	37,661	21,692	15,969	3

# **GLENVILLE STATE COLLEGE**

Glenville, West Virginia

Financial Statements and  
Additional Information for the Years  
Ended June 30, 2020 and 2019 and  
Independent Auditors' Reports

# GLENVILLE STATE COLLEGE

## TABLE OF CONTENTS

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	<b>Page</b>
INDEPENDENT AUDITORS' REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) (unaudited)	3-10
FINANCIAL STATEMENTS AS OF AND FOR THE YEARS ENDED JUNE 30, 2020 and 2019:	
Statements of Net Position	11-12
Statements of Revenues, Expenses, and Changes in Net Position	13-14
Statements of Cash Flows	15-16
Component Unit—Statements of Financial Position	17
Component Unit—Statements of Activities	18-19
Notes to Financial Statements	20-71
REQUIRED SUPPLEMENTARY INFORMATION	
Schedules of Proportionate Share of Net Pension Liability and Contributions	72
Schedules of Proportionate Share of Net OPEB Liability and Contributions	73
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	74-75

## INDEPENDENT AUDITORS' REPORT

To the Board of Governors  
Glenville State College  
Glenville, West Virginia

### Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities of Glenville State College (The College) as of and for the years ended June 30, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the College's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Glenville State College Foundation, Inc. (the Foundation), 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 discretely presented financial statements of the Foundation, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the Foundation, which were audited by other auditors, were not audited in accordance with *Government Auditing Standards*.

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

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



## **Opinions**

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the discretely presented component unit of the College as of June 30, 2020 and 2019, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that management's discussion and analysis on pages 3–10, the schedule of proportionate share of net pension liability and contributions on page 72, and the schedule of proportionate share of net OPEB liability and contributions on page 73 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 15, 2020, on our consideration of the College's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the College's internal control over financial reporting and compliance.

*Hayflick CPAs PLLC*

Huntington, West Virginia

October 15, 2020

# GLENVILLE STATE COLLEGE

## Management's Discussion and Analysis Fiscal Years 2020 and 2019

### About Glenville State College

Glenville State College, West Virginia's only centrally located public college, was founded in 1872 to provide instruction and practice for common school teachers in the science of education and the art of teachers. In the early years, Glenville Normal was obliged to devote resources almost exclusively to secondary studies because of the absence of high schools in the area. Later, as high schools became more numerous, secondary offerings were gradually reduced and more college courses were developed. On May 1, 1930, the State Board of Education authorized the school to award the Bachelor of Arts in Education Degree, and on March 4, 1931, the Legislature changed the school's name to Glenville State Teachers College. Often referred to as the Lighthouse on the Hill, the name of the school was changed to Glenville State College in 1943.

Glenville State College has surpassed its original mission as a teacher's college, and currently prepares students for careers in teaching, business, land resources, music, the liberal arts, the sciences, criminal justice, and human services. With an enrollment of approximately 1,900 students, the College has a student to faculty ratio of 15 to 1. The College's enrollment is made up of many first generation students with over 80% coming from West Virginia. Approximately 81% of Glenville's students receive some form of financial aid or scholarship assistance.

Glenville State College is accredited by the Higher Learning Commission and is a member of the North Central Association of Colleges and Schools. The College holds unit accreditation from the National Council for Accreditation of Teacher Education and recognition from the Society of American Foresters. Glenville State College is part of the West Virginia Higher Education System and is governed by a local, twelve-member Board of Governors.

### Operational Highlights

Fiscal year 2020 presented challenges, as well as high points and opportunities, for Glenville State College. On June 2<sup>nd</sup>, we proudly announced the selection of our 26<sup>th</sup> President, Dr. Mark A. Manchin, which became effective July 1, 2020. Dr. Manchin has an impressive background over a 44-year career in education and administration. Dr. Manchin contributes a proven record of success and energetic, innovative leadership to drive growth for the College and invigorate it into the future. Dr. Manchin's hiring brings stability to the College's top executive position after over a year of that position being filled on an interim basis. His addition, along with the filling of other key positions, will restore stability to the College's executive leadership team.

Beginning during the Spring semester, the College was no exception to the impacts of the COVID19 pandemic. Upon the initial outbreak, the College acted swiftly to vacate the campus of students and non-essential staff during the initial lockdown period. Building upon our existing on-line class platforms and methodology, we were able to quickly transition all remaining Spring semester classes to a remote delivery format for our students. To offset costs incurred by the College and our students, we were able to secure CARES act funds which assisted our financial performance during the latter portion of the fiscal year. We have since developed comprehensive COVID19 mitigation procedures designed to protect our students and staff. This has allowed us to open our campus for in person Fall attendance, even while we continue to strengthen and expand our capabilities to deliver coursework and content on-line. We also expect to continue securing additional State or Federal aid or grants that become available which will further supplement our ability to continue our strategic objectives during these challenging times.

## **Overview of the Financial Statements and Financial Analysis**

Glenville State College (the “College”) is pleased to present its financial statements for the fiscal years 2019 and 2020. The following management discussion and analysis provides an overview of the financial position and activities of the College for these years.

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. These statements provide both long-term and short-term financial information about the College.

### **Financial Highlights**

Total assets decreased year over year. However, total liabilities decreased by a similar amount. Operating revenues decreased, offset by an increase in non-operating revenues. This was mostly offset by an increase in total expenses, resulting in a slight improvement in overall net income Year over Year. All bond debt was refinanced in September, 2017, as discussed in Note 7 to the financial statements. The College continued receiving significant funding through various operational and research grants, as well as through a CARES Act grant.

### **Net Position**

The Statements of Net Position present the assets, liabilities, and net position of the College as of the end of the fiscal years. The purpose of the Statements of Net Position is to present to the readers of the financial statements a fiscal snapshot of the College. The Statements of Net Position present end-of-year data concerning Assets (current and noncurrent), Liabilities (current and noncurrent), and Net Position (Assets minus Liabilities).

The Statements of Net Position provides a way to measure the financial position of the College. It provides a picture of the net position and availability of resources for expenditure by the College. From the data presented, readers of the Statements 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 is owed to employees, vendors and lending institutions.

Net Position is divided into three major categories. The first category, net investment in capital assets, accounts for equity in the property, plant and equipment owned by the College. Title to all property was transferred to the Glenville State College Board of Governors by the Higher Education Policy Commission (HEPC, or the “Commission”), when the HEPC was formed in 2001. The next asset category is restricted, which is divided into two categories: nonexpendable (permanently restricted) and expendable. Expendable restricted resources are available for expenditure 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. Included in restricted expendable resources are balances that have been designated for specific purposes in West Virginia State Code. This category includes auxiliary enterprise balances as well as certain student fee funds that are designated within state code for specific general purposes such as housing operations or library operations. The final category is unrestricted resources, which are available for expenditure for any lawful purpose of the College.

**Condensed Schedules of Net Position  
For the Years Ended June 30, 2020 and 2019**

<b>Assets</b>	<b>2020</b>	<b>2019</b>	
Current assets	\$ 1,316,020	\$ 2,302,076	-42.8%
Non-current assets	2,981,393	3,221,166	-7.4%
Capital assets, net	<u>74,050,063</u>	<u>76,194,657</u>	-2.8%
<b>Total Assets</b>	<u><u>78,347,476</u></u>	<u><u>81,717,899</u></u>	-4.1%
Deferred outflows of resources	<u>1,058,653</u>	<u>1,214,109</u>	-12.8%
<b>Total Assets and Deferred Outflows</b>	<u><u>\$ 79,406,129</u></u>	<u><u>\$ 82,932,008</u></u>	-4.3%
<b>Liabilities</b>			
Current liabilities	\$ 5,619,569	\$ 5,795,741	-3.0%
Non-current liabilities	<u>40,755,340</u>	<u>43,097,705</u>	-5.4%
<b>Total Liabilities</b>	<u>46,374,909</u>	<u>48,893,446</u>	-5.2%
Deferred inflows of resources	<u>2,186,312</u>	<u>1,786,899</u>	22.4%
<b>Total Liabilities and Deferred Inflows</b>	<u><u>48,561,221</u></u>	<u><u>50,680,345</u></u>	-4.2%
<b>Net Position</b>			
Net Investment in Capital Assets	35,769,490	36,929,274	-3.1%
Restricted-expendable	2,851,720	2,711,524	5.2%
Unrestricted	<u>(7,776,302)</u>	<u>(7,389,135)</u>	5.2%
<b>Total Net Position</b>	<u><u>\$ 30,844,908</u></u>	<u><u>\$ 32,251,663</u></u>	-4.4%
<b>Total Liabilities, Deferred Inflows, and Net Position</b>	<u><u>\$ 79,406,129</u></u>	<u><u>\$ 82,932,008</u></u>	-4.3%

An indicator of short-term financial condition is the ratio of current assets to current liabilities, or current ratio. The current ratio was 0.23 and 0.40 as of June 30, 2020 and 2019, respectively

**Significant Changes in Net Position**

At June 30, 2020, the College's total net position decreased from the previous year by \$1,406,755. Current cash and cash equivalents increased by \$88,363. The pension liability at June 30, 2020, was \$719,991.

Non-current assets decreased by \$2,384,367. Included in non-current receivables is \$65,397 which represents "No Hardship" advances made to employees as a result of the transition from real time to arrearage pay in 2014.

Net capital assets decreased \$2,144,594 due primarily to \$2,392,089 in depreciation more than offsetting the additions during the year. Additions in capital assets were insignificant. The principal balances of five issues of refinanced bonds and other debt was eliminated in 2017 as part of the successful issuance of \$36,285,000 of Improvement and Refunding Revenue Bonds.

## Revenues, Expenses, and Changes in Net Position

Changes in total net position, as presented on the Statements of Net Position, are based on the activities presented in the Statements of Revenues, Expenses, and Changes in Net Position (“SRECNP”). The purpose of the SRECNP is to present the revenues earned, both operating and non-operating, and the expenses incurred, operating and non-operating, and any other revenues, expenses, gains and losses of the College.

Operating revenues are earned for providing goods and services to the various customers and constituencies of the College. Operating expenses are incurred 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 for which goods and services are not provided are reported as non-operating revenues. Non-operating revenues are primarily from (1) State appropriations, because they are provided by the West Virginia Legislature to the College without the Legislature directly receiving commensurate goods and services for those revenues, and (2) Pell grants, which are reported as non-operating revenue, not as a reduction in amounts due from students, because of specific guidance in the AICPA industry audit guide.

### Condensed Schedules of Revenues, Expenses and Changes in Net Position For the Years Ended June 30, 2020 and 2019

	2020	2019	% Change
Operating revenues	\$ 12,722,748	\$ 13,626,068	-6.6%
Operating expenses	<u>24,413,988</u>	<u>23,809,752</u>	2.5%
Operating loss	(11,691,240)	(10,183,684)	14.8%
Non-operating Revenues	12,164,981	10,704,789	13.6%
Non-operating Expenses	<u>1,880,496</u>	<u>1,986,643</u>	-5.3%
Net Non-operating income	10,284,485	8,718,146	18.0%
Loss before other revenues, expenses, gains or losses	<u>(1,406,755)</u>	<u>(1,465,538)</u>	-4.0%
Capital Gifts and Grant	<u>-</u>	<u>-</u>	
Increase (Decrease) in Net Position	<u>(1,406,755)</u>	<u>(1,465,538)</u>	-4.0%
Net Position, beginning of year	32,251,663	33,717,201	-4.3%
Net Position, end of year	<u>\$ 30,844,908</u>	<u>\$ 32,251,663</u>	-4.4%

An analysis of the individual revenue and expense categories that contributed to the overall decrease in net position is as follows:

**Revenues:**

	<b>2020</b>	<b>2019</b>	<b>% Change</b>
Program revenues:			
Tuition & fees before allowances	\$ 10,623,571	\$ 10,535,816	0.8%
Less: discounts & allowances	<u>(5,875,864)</u>	<u>(5,036,067)</u>	16.7%
Net program revenues	4,747,707	5,499,749	
Research grants & contracts	2,961,757	3,159,120	-6.2%
Auxiliary enterprise sales & services, net	4,742,411	4,559,628	4.0%
Other	270,873	407,571	-33.5%
General revenues			
State appropriations	6,446,942	6,385,700	1.0%
Payments made on behalf of College	391,996	468,993	-16.4%
Federal Pell Grants	3,730,752	3,732,661	-0.1%
Federal CAREs Grants	1,511,522		
Investment Income	<u>83,769</u>	<u>117,435</u>	-28.7%
Total Revenues	<u>\$ 24,887,729</u>	<u>\$ 24,330,857</u>	2.3%

The major sources of revenue for the College include student tuition and fees, state appropriations, grants and gifts, government grants, auxiliary enterprise (housing and meals primarily) revenues, investment income, and miscellaneous income.

- Student tuition and fees (net of scholarship and discount allowance) made up 33.35% of the College's operating revenues and 19.08% of total revenues. Tuition and fee revenues remained steady between years as there were basically no changes in tuition or fee rates or in housing or board charges and enrollment remained primarily level.
- Other revenues such as contracts and grants, auxiliary enterprise revenue, and miscellaneous revenues comprised 38.12% and 33.46% of the College's total revenues in FY 2020 and FY 2019, respectively. FY 2020 grant awards included receipts of \$112,203 from the US Department of Education, \$789,218 from various West Virginia Agency sponsored scholarship programs, and \$951,979 in West Virginia Higher Education scholarship programs. Federal Revenues, non-operating, consisted of \$3,730,752 and \$3,732,661 in 2020 and 2019, respectively in PELL Grants received and distributed for student financial aid and made up 14.99% of the College's total revenues in FY 2020.
- State appropriation revenues amounted to \$6,446,942 and \$6,385,700, 25.90% and 26.29% of total revenues in FY 2020 and FY 2019, respectively. These appropriations are used to pay salaries and benefits in support of the operations of the College.

## Expenses:

The operating expenses of the College by natural classification are as follows:

	2020	2019	% Change
Salaries & Wages	\$ 9,991,285	\$ 9,150,195	9.2%
Benefits	2,283,568	2,511,369	-9.1%
Supplies and other services	5,746,156	5,201,423	10.5%
Utilities	1,472,333	1,414,032	4.1%
Student financial aid, scholarships, and fellowships	2,513,230	2,983,062	-15.7%
Depreciation	2,392,089	2,433,281	-1.7%
Loan cancellations and write-offs	-	-	
Miscellaneous--net	24,357	116,390	-79.1%
Fees retained by Commission for operation	-	-	
Total Operating Expenses	<u>\$ 24,423,018</u>	<u>\$ 23,809,752</u>	2.6%

- Salaries and wages, and employee benefits made up approximately 50% of the operating expenses of the College in both FY 2020 and FY 2019.
- Utility costs remained steady between years at approximately 6% of operating expenses.
- Scholarship expenses decreased \$469,832 or 15.7% from FY 2019. They represented 10.29% and 12.53% of the total operating expenses in FY 2020 and FY 2019, respectively.
- Non-operating expenses consisted only of interest on indebtedness and fees assessed by the commission for debt service.

## Cash Flows

The Statements of Cash Flows presents detailed information about the cash activities of the College during the year. These statements assist the users in analyzing the College's ability to generate net cash flows, meet obligations as they come due, and determining its need for external financing.

The Statement of Cash Flows is divided into five parts:

- 1) *Cash flows from operating activities.* This section shows the net cash used by the operating activities of the College.
- 2) *Cash flows from non-capital financing activities.* This section reflects the cash received and paid for non-operating, non-investing, and non-capital financing purposes.
- 3) *Cash flows from capital financing activities.* This section includes cash used for the acquisition and construction of capital and related items.
- 4) *Cash flows from investing activities.* This section shows the purchases, proceeds, and interest received from investing activities.
- 5) *Reconciliation of net operating loss to net cash used in operating activities.* This part provides a schedule that reconciles the accrual-based operating income or loss and net cash flow used in operating activities to the operating loss reflected in the SRECNP.

**Condensed Schedules of Cash Flows  
For the Years Ended June 30, 2019 and 2018**

	2020	2019	% Change
Cash provided by (used in)			
Operating activities	\$ (8,917,491)	\$ (7,525,999)	18.5%
Non capital financing activities	11,689,216	9,618,361	21.5%
Capital financing activities	(2,767,131)	(2,666,432)	3.8%
Investing activities	83,768	117,435	-28.7%
(Decrease) Increase cash and cash equivalents	<u>88,362</u>	<u>(456,635)</u>	-119.4%
Cash and cash equivalents, beginning of year	722,729	1,179,364	-38.7%
Cash and cash equivalents, end of year	<u>\$ 811,091</u>	<u>\$ 722,729</u>	12.2%

**Capital Asset and Debt Administration**

The College had capital asset additions of \$247,495 and \$2,205,130, for the years ended June 30, 2020 and 2019, respectively. In FY 2018, the College began construction of the student housing at the site of the former Conrad Motel, now known as Riverfront Residences and the Academic Success Center on the third floor of the Robert F. Kidd Library. Both projects were completed during FY 2019.

**Economic Outlook**

Glenville State College anticipates FY2021 with heightened expectations for expanding its mission-driven role in providing higher education opportunity to first generation, needs-based, and rural students from central West Virginia and beyond. The College remains determined to counter the state’s retreat from higher education funding through a regimen of operational efficiencies, bond refinancing savings, proactively seeking additional sources and forms of funding, and increasing student enrollment from expanding and more diverse populations.

Glenville’s expectations for FY2021 are based on:

- The College has a competent, stable leadership team:
  1. After completing a very productive year under Interim President Dr. Kathleen Nelson, our new President Dr. Mark A. Manchin begins his term as President July 1, 2020. Dr. Manchin is a 40+ year veteran of West Virginia education and government, who brings significant experience in various strategic areas in higher education critical to the success of the College.
  2. Through the return or hiring of seasoned, highly experienced personnel to fill our top executive leadership positions, the College is well positioned with a sound and stable leadership team.
- Academic Affairs recently reorganized to a more centrally controlled model of class scheduling and resource management, which will allow for more intentionally directed campus resources to high employer and student demand programs, while increasing faculty efficiency and effectiveness.
- After freezing tuition for 3 years, the College decided to increase both in and out-of-state tuition for FY 2021. We are still the second least expensive state institution and the out-of-state tuition rate is competitive with other neighboring states’ in-state rates. The College also instituted a Student Services fee of \$125 per semester to further increase revenue and cover relevant costs. The tuition rate increase and the additional fees have had little or no effect on incoming student decisions to attend Glenville State College.



semester to further increase revenue and cover relevant costs. The tuition rate increase and the additional fees have had little or no effect on incoming student decisions to attend Glenville State College.

- The college administration believes that the current growth is sustainable:
  1. The College has received federal approval for an expansion of Pell Grant offering to high school students electing college-level studies (dual degree students). Students from all 55 counties in West Virginia are eligible to participate in this program. The College has continued to realize growth through this program and expects significant growth in subsequent academic years. Historically, dual-credit has been limited by an ability-to-pay, a limitation relieved with the expanded Pell Grant eligibility. We are matriculating a higher percentage of these students as first-time freshman.
  2. The College received Second Chance federal funding to offer college-level classes at FCI-Gilmer and Huttonsville Correctional Centers. The College estimates the total number of student participants from these facilities for FY2021 reflect a continued track record of improvement compared to the prior years. We also have opportunities to extend this program to other state and Federal correction centers.
  3. The College expects to expand enrollment through existing Hidden Promise Scholars programming. The current program identifies and attracts low-income and first-generation high school graduates, an underserved population of students who demonstrate some academic aptitude but, for family, cultural, and economic circumstances. Prior to FY2019, these students were not intentionally recruited to come to Glenville State College.
  4. The College expects to enhance overall enrollment through several retention initiatives. The most significant is the fully staffed, Academic Success Center. The Center is providing advising, tutoring, mentoring, and specialized services for those with disabilities and specialty groups including veterans. The substantive remodeling of the third floor of the library for this center has provided a comfortable and learning focused area to serve students. This group has been very effective in reaching out to existing students to encourage them to remain students at GSC.
  5. The Glenville State College Foundation continues to hold significant assets for the current or longer-term use by the College. The Foundation's fundraising efforts during FY 2020 increased the net assets of the Foundation to approximately \$12,000,000.
  6. The College has received significant State Grant funds, and will seek and pursue other grants and funding sources to fund and support its operations and mission.
  7. The College is assessing other strategic tuition or fee reduction or modification opportunities in an effort to further invigorate enrollment growth.
  8. In September, 2017, the College successfully completed a refinancing of its previous multiple issues of debt into one, fixed rate 30-year revenue bond, as discussed in footnote 7. This simplified, consolidated structure provides stability for the College and results in improved cash flows.

Overall, the future and outlook of the College seems bright and positive. New and invigorated leadership, fiscal conservancy, and an enrollment and retention driven growth strategy all bode well for FY2021 and beyond.

**GLENVILLE STATE COLLEGE**

**STATEMENTS OF NET POSITION  
AS OF JUNE 30, 2020 AND 2019**

<b>ASSETS AND DEFERRED OUTFLOWS</b>	<b>2020</b>	<b>2019</b>
<b>CURRENT ASSETS:</b>		
Cash and cash equivalents	\$ 811,091	\$ 722,728
Accounts receivable—net	496,408	639,904
Due from primary government	-	500,000
Other accounts receivable	-	438,583
Loans to students—current portion	<u>8,521</u>	<u>861</u>
Total current assets	<u>1,316,020</u>	<u>2,302,076</u>
<b>NONCURRENT ASSETS:</b>		
Cash and cash equivalents	2,915,996	3,149,211
Other accounts receivable	65,397	71,955
Capital assets - net	<u>74,050,063</u>	<u>76,194,657</u>
Total noncurrent assets	<u>77,031,456</u>	<u>79,415,823</u>
<b>TOTAL ASSETS</b>	<u>78,347,476</u>	<u>81,717,899</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>		
Deferred loss on refunding	297,157	311,831
Related to Pension Plans	218,352	276,705
Related to OPEB	<u>543,144</u>	<u>625,573</u>
Total deferred outflows of resources	<u>1,058,653</u>	<u>1,214,109</u>
<b>TOTAL</b>	<u>\$ 79,406,129</u>	<u>\$ 82,932,008</u>

See notes to financial statements.

**GLENVILLE STATE COLLEGE**

**STATEMENTS OF NET POSITION (Continued)  
AS OF JUNE 30, 2020 AND 2019**

**LIABILITIES, DEFERRED INFLOWS, AND NET POSITION**

	<b>2020</b>	<b>2019</b>
Accounts payable	\$ 1,497,770	\$ 1,768,430
Accrued liabilities	1,357,620	1,219,540
Compensated absences	513,967	491,828
Unearned revenue	41,602	331,588
Total bonds, capital leases, and notes payable - current portion	2,050,639	1,924,530
Higher Education Policy Commission debt payable— current portion	62,373	59,825
Total current liabilities	<u>5,523,971</u>	<u>5,795,741</u>
NONCURRENT LIABILITIES	<u>40,850,938</u>	<u>43,097,705</u>
Total liabilities	<u>46,374,909</u>	<u>48,893,446</u>
DEFERRED INFLOWS OF RESOURCES:		
Related to Pension Plans	626,638	670,630
Related to OPEB	1,559,674	1,116,269
Total deferred inflows of resources	<u>2,186,312</u>	<u>1,786,899</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS	<u>48,561,221</u>	<u>50,680,345</u>
NET POSITION:		
Net Investment in capital assets	35,769,490	36,929,274
Restricted for:		
Loans	35,724	19,813
Capital projects	27,261	23,846
Debt service	2,788,735	2,667,865
Other	-	-
Unrestricted	<u>(7,776,302)</u>	<u>(7,389,135)</u>
Total net position	<u>30,844,908</u>	<u>32,251,663</u>
TOTAL	<u>\$ 79,406,129</u>	<u>\$ 82,932,008</u>

See notes to financial statements.

**GLENVILLE STATE COLLEGE**

**STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
YEARS ENDED JUNE 30, 2020 AND 2019**

	<b>2020</b>	<b>2019</b>
<b>OPERATING REVENUES:</b>		
Student tuition and fees (net of scholarship allowance of \$5,875,864 and \$5,036,067 )	\$ 4,747,707	\$ 5,499,749
Contracts and grants:		
Federal	497,302	454,331
State	1,741,197	1,841,409
Private	723,258	863,380
Sales and services of educational activities	1,881,064	379,950
Auxiliary enterprise revenue (net of scholarship allowance of \$3,163,927 and \$2,711,729)	2,861,347	4,179,678
Miscellaneous—net	270,873	407,571
	<u>12,722,748</u>	<u>13,626,068</u>
Total operating revenues		
<b>OPERATING EXPENSES:</b>		
Salaries and wages	9,991,285	9,150,195
Benefits	2,283,568	2,511,369
Supplies and other services	5,737,126	5,201,423
Utilities	1,472,333	1,414,032
Student financial aid—scholarships and fellowships	2,513,230	2,983,062
Depreciation	2,392,089	2,433,281
Loan cancellations and write-offs	-	-
Miscellaneous - net	24,357	116,390
Fees assessed by the Commission for operations	-	-
	<u>24,413,988</u>	<u>23,809,752</u>
Total operating expenses		
<b>OPERATING LOSS</b>	<u>(11,691,240)</u>	<u>(10,183,684)</u>

See notes to financial statements.

**GLENVILLE STATE COLLEGE**

**STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (Cont)  
YEARS ENDED JUNE 30, 2020 AND 2019**

	<b>2020</b>	<b>2019</b>
State appropriations	\$ 6,446,942	\$ 6,385,700
Payments made on behalf of College	391,996	468,993
Federal Pell grants	3,730,752	3,732,661
Federal CAREs grants	1,511,522	
Investment income	83,769	117,435
Interest on indebtedness	(1,842,125)	(1,889,741)
Fees assessed by the Commission for debt service	<u>(38,371)</u>	<u>(96,902)</u>
Net nonoperating revenues	<u>10,284,485</u>	<u>8,718,146</u>
 LOSS BEFORE OTHER REVENUES, EXPENSES, GAINS OR LOSSES	 (1,406,755)	 (1,465,538)
 CAPITAL GIFTS (PRIVATE)	 <u>-</u>	 <u>-</u>
 INCREASE (DECREASE) IN NET POSITION	 (1,406,755)	 (1,465,538)
 NET POSITION—Beginning of year	 <u>32,251,663</u>	 <u>33,717,201</u>
 NET POSITION—End of year	 <u>\$ 30,844,908</u>	 <u>\$ 32,251,663</u>

See notes to financial statements.

**GLENVILLE STATE COLLEGE**  
**STATEMENTS OF CASH FLOWS**  
**YEARS ENDED JUNE 30, 2020 AND 2019**

	<b>2020</b>	<b>2019</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Student tuition and fees	\$ 5,539,800	\$ 5,551,082
Contracts and grants	2,961,757	3,159,120
Payments to and on behalf of employees	(12,394,966)	(11,657,584)
Payments to suppliers	(6,019,786)	(5,031,980)
Payments to utilities	(1,472,333)	(1,414,032)
Payments for scholarships and fellowships	(2,513,230)	(2,983,062)
Collection of loans to students	(7,660)	(352)
Sales and service of educational activities	1,881,064	379,950
Auxiliary enterprise charges	2,861,347	4,179,678
Fees assessed by the Commission for operations	-	-
Other receipts and payments--net	<u>246,516</u>	<u>291,181</u>
Net cash used in operating activities	<u>(8,917,491)</u>	<u>(7,525,999)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>		
State appropriations	6,446,942	5,885,700
Federal Pell grants	3,730,752	3,732,661
Federal CAREs grants	1,511,522	-
William D. Ford direct lending receipts	5,165,525	5,514,782
William D. Ford direct lending payments	<u>(5,165,525)</u>	<u>(5,514,782)</u>
Net cash provided by noncapital financing activities	<u>11,689,216</u>	<u>9,618,361</u>
<b>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:</b>		
Purchases of capital assets	(247,495)	(2,205,130)
Proceeds from sale of land	-	87,400
Debt service paid to Commission	(198,196)	(157,299)
Non-operating fees retained by the Commission	-	(96,902)
Principal paid on notes, bonds and leases	(712,530)	(234,869)
Proceeds from borrowing	-	500,000
Interest paid on notes, bonds and leases	(1,842,125)	(1,883,130)
Withdrawals from (deposits to) noncurrent cash and cash equivalents	<u>233,215</u>	<u>1,323,497</u>
Net cash used in capital financing activities	<u>(2,767,131)</u>	<u>(2,666,433)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Net cash provided by investing activities	<u>83,769</u>	<u>117,435</u>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>88,363</b>	<b>(456,636)</b>
<b>CASH AND CASH EQUIVALENTS—Beginning of year</b>	<b><u>722,728</u></b>	<b><u>1,179,364</u></b>
<b>CASH AND CASH EQUIVALENTS—End of year</b>	<b><u>\$ 811,091</u></b>	<b><u>\$ 722,728</u></b>

(Continued)

**GLENVILLE STATE COLLEGE**

**STATEMENTS OF CASH FLOWS (Continued)**  
**YEARS ENDED JUNE 30, 2020 AND 2019**

RECONCILIATION OF NET OPERATING LOSS TO NET  
CASH USED IN OPERATING ACTIVITIES:

	<b>2020</b>	<b>2019</b>
Operating loss	\$ (11,691,240)	\$ (10,183,684)
Adjustments to reconcile net operating loss to net cash used in operating activities:		
Depreciation expense	2,385,164	2,433,281
Amortization	6,925	14,674
Payments on behalf-special funding pension and OPEB	391,996	468,996
Changes in assets and liabilities:		
Accounts receivable—net	1,244,093	(424,265)
Loans to students—net	(7,660)	(352)
Accounts payable	(282,660)	608,026
Accrued liabilities and due to the Commission	138,080	(93,656)
Defined benefit pension plan and other post employment benefits	(834,342)	(452,514)
Compensated absences	22,139	54,109
Unearned revenue	(289,986)	49,386
	<u>\$ (8,917,491)</u>	<u>\$ (7,525,999)</u>
<b>NET CASH USED IN OPERATING ACTIVITIES</b>	<b><u>\$ (8,917,491)</u></b>	<b><u>\$ (7,525,999)</u></b>
 NONCASH TRANSACTIONS:		
Accretion of bond discount into bonds payable	<u>\$ 6,925</u>	<u>\$ 6,611</u>
Expenses paid on behalf of College	<u>\$ 391,996</u>	<u>\$ 468,993</u>

See notes to financial statements.

(Concluded)

**GLENVILLE STATE COLLEGE**

**GLENVILLE STATE COLLEGE FOUNDATION, INC.  
A COMPONENT UNIT OF GLENVILLE STATE COLLEGE  
STATEMENTS OF FINANCIAL POSITION  
JUNE 30, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Current assets		
Cash and cash equivalents	\$ 11,889	\$ 33,872
Investments, at fair value	10,792,366	11,485,889
Related party receivables	1,324,236	770,826
Other receivables	14,133	14,133
Total current assets	<u>12,142,624</u>	<u>12,304,720</u>
Fixed assets, net	<u>3,159,495</u>	<u>3,188,558</u>
Other assets		
Bequests and contributions receivable	1,012,274	985,721
Land and other assets held for investment	252,531	296,881
Total other assets	<u>1,264,805</u>	<u>1,282,602</u>
<b>Total assets</b>	<b><u>\$ 16,566,924</u></b>	<b><u>\$ 16,775,880</u></b>
<b>LIABILITIES AND NET ASSETS</b>		
Current liabilities		
Accounts payable	\$ 5,413	\$ 3,850
Organization funds held for others	58,668	30,201
Current portion of loan payable	86,249	83,599
Total current liabilities	<u>150,330</u>	<u>117,650</u>
Long-term liabilities		
Loan payable	<u>2,984,779</u>	<u>3,069,302</u>
Total liabilities	<u>3,135,109</u>	<u>3,186,952</u>
Net assets		
Unrestricted		
Board designated	-	-
Undesignated	639,417	862,193
With donor restrictions	<u>12,792,398</u>	<u>12,726,735</u>
Total net assets	<u>13,431,815</u>	<u>13,588,928</u>
<b>Total liabilities and net assets</b>	<b><u>\$ 16,566,924</u></b>	<b><u>\$ 16,775,880</u></b>

The accompanying notes are an integral part of these financial statements.



**GLENVILLE STATE COLLEGE**

**GLENVILLE STATE COLLEGE FOUNDATION, INC.  
A COMPONENT UNIT OF GLENVILLE STATE COLLEGE  
STATEMENT OF ACTIVITIES  
JUNE 30, 2020**

	Unrestricted	With Donor Restrictions	Total
Revenues and other support			
Bequests and contributions	\$ 337,919	\$ 965,144	\$ 1,303,063
Investment income	111,602	308,211	419,813
Realized and unrealized gains (losses) on investments	(76,340)	(136,651)	(212,991)
Increase in cash surrender value	-	26,553	26,553
Rental income	169,741	-	169,741
Other Income	23,985	5,699	29,684
Net assets released from restrictions Purpose restrictions accomplished	1,103,293	(1,103,293)	-
Total revenues and other support	<u>1,670,200</u>	<u>65,663</u>	<u>1,735,863</u>
Expenses			
Expenditures for benefit of Glenville State College	894,355	-	894,355
Scholarships	320,911	-	320,911
Salaries and wages	145,176	-	145,176
Legal, consulting, accounting	17,750	-	17,750
Investment management fee	76,577	-	76,577
Miscellaneous	2,983	-	2,983
Promotions and publications	93,236	-	93,236
Office expense	2,134	-	2,134
Travel and advancement	36,650	-	36,650
Memberships and subscriptions	2,163	-	2,163
Insurance	15,521	-	15,521
Interest expense	101,089	-	101,089
Depreciation	134,092	-	134,092
Meals and meetings	339	-	339
Annual fund expense	5,790	-	5,790
Alumni expenses	7,767	-	7,767
Database management	36,443	-	36,443
Total expenses	<u>1,892,976</u>	<u>-</u>	<u>1,892,976</u>
Change in net assets	(222,776)	65,663	(157,113)
Net assets at beginning of year	<u>862,193</u>	<u>12,726,735</u>	<u>13,588,928</u>
<b>Net assets at end of year</b>	<b><u>\$ 639,417</u></b>	<b><u>\$ 12,792,398</u></b>	<b><u>\$ 13,431,815</u></b>

**GLENVILLE STATE COLLEGE**

**GLENVILLE STATE COLLEGE FOUNDATION, INC.  
A COMPONENT UNIT OF GLENVILLE STATE COLLEGE  
STATEMENT OF ACTIVITIES  
JUNE 30, 2019**

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and other support			
Bequests and contributions	\$ 196,262	\$ 3,152,693	\$ 3,348,955
Investment income	172,046	318,449	490,495
Realized and unrealized gains (losses) on investments	14,726	282,443	297,169
Gain (loss) on disposal of fixed assets		-	-
Increase in cash surrender value	-	18,735	18,735
Rental income	169,600	-	169,600
Net assets released from restrictions Purpose restrictions accomplished	2,218,073	(2,218,073)	-
Total revenues and other support	<u>2,770,707</u>	<u>1,554,247</u>	<u>4,324,954</u>
Expenses			
Expenditures for benefit of Glenville State College	1,467,079	-	1,467,079
Scholarships	355,403	-	355,403
Salaries and wages	124,569	-	124,569
Legal, consulting, accounting	30,495	-	30,495
Investment management fee	69,442	-	69,442
Miscellaneous	2,793	-	2,793
Promotions and publications	128,626	-	128,626
Office expense	5,148	-	5,148
Travel and advancement	9,190	-	9,190
Memberships and subscriptions	2,168	-	2,168
Insurance	14,596	-	14,596
Interest expense	103,733	-	103,733
Depreciation	127,242	-	127,242
Meals and meetings	246	-	246
Annual fund expense	8,000	-	8,000
Alumni expenses	8,812	-	8,812
Impairment Loss	465,850	-	465,850
Database management	29,311	-	29,311
Total expenses	<u>2,952,703</u>	<u>-</u>	<u>2,952,703</u>
Change in net assets	(181,996)	1,554,247	1,372,251
Net assets at beginning of year	<u>1,044,189</u>	<u>11,172,488</u>	<u>12,216,677</u>
<b>Net assets at end of year</b>	<b><u>\$ 862,193</u></b>	<b><u>\$ 12,726,735</u></b>	<b><u>\$ 13,588,928</u></b>

**GLENVILLE STATE COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED JUNE 30, 2020 AND 2019**

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**1. ORGANIZATION**

Glenville State College (the “College”) is governed by the Glenville State College Board of Governors (the “Board”). The Board was established by Senate Bill 653 (“S.B. 653”).

Powers and duties of the Board include, but are not limited to, the power to determine, control, supervise and manage the financial, business and educational policies and affairs of the institution(s) 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 (HEPC or the “Commission”), which is responsible for developing, gaining consensus around and overseeing the implementation and development of a higher education public policy agenda.

As a requirement of Governmental Accounting Standards Board standards (GASB), the College has included information from the Glenville State College Foundation, Inc.

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.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**Reporting Entity**—The College is a blended component unit of the West Virginia Higher Education Fund and represents separate funds of the State of West Virginia (the “State”) that are not included in the State’s general fund. The College is a separate entity which, along with all State institutions of higher education, the Commission, and West Virginia Council for Community and Technical College Education, form the Higher Education Fund of the State. The Higher Education Fund is considered a component unit of the State, and its financial statements are discretely presented in the State’s comprehensive annual financial report.

The accompanying financial statements present all funds under the authority of the College, including its blended component units, Glenville State College Research Corporation (the “Research Corporation”), which was formed on December 10, 1990 as a nonprofit, nonstock corporation and Glenville State College Housing Corporation (the “Housing Corporation”), which received tax-exempt status on June 11, 1973 as a nonprofit corporation. 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.

The audited financial statements of the Foundation are presented here as a discrete component unit with the College’s financial statements in accordance with GASB. The Foundation is a separate, private, nonprofit 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 audited financial information as they are presented herein.

**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. The components of net position are classified into four categories according to external donor restrictions or availability of assets for satisfaction of College obligations. The College’s components of net position are 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, net of related debt.
- *Restricted—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 at State Institutions of Higher Education* of the West Virginia State Code. House Bill 101 passed in March 2004 simplified the tuition and fee structure and removed the restrictions but included designations associated with auxiliary and capital items. These activities are fundamental to the normal ongoing operations of the College. These restrictions are subject to change by future actions of the West Virginia State Legislature.

- *Restricted—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 components of net position at either June 30, 2020 or 2019.
- *Unrestricted* - This 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 auxiliary enterprises, which are substantially self-supporting activities that provide services for students, faculty and staff.

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

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

Cash and cash equivalents balances on deposit with the State of West Virginia Treasurer’s Office (the “State Treasurer”) are pooled by the State Treasurer with other available funds of the State for investment purposes by the West Virginia Board of Treasury Investments (BTI). These funds are transferred to the BTI, which 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, provisions of bond indentures, and the 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 Commission 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 report. A copy of that annual report can be obtained from the following address: 1900 Kanawha Blvd. East, Room E-122, Charleston, WV 25305 or <http://www.wvbt.com>.

**Allowance for Doubtful Accounts**—It is the College’s policy to provide for future losses on uncollectible accounts, contracts, grants and loans receivable based on an evaluation of the underlying 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, Cash Equivalents, and Investments**—Cash, cash equivalents, and investments 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 settle long-term liabilities, or (3) permanently restricted net assets, are classified as noncurrent assets in the accompanying statements of net assets.

**Capital Assets**—Capital assets include property, plant and equipment, books and materials that are part of a catalogued library, and infrastructure assets. Capital assets are stated at cost at the date of acquisition or construction, or acquisition value at the date of donation in the case of gifts. Donated capital assets acquired prior to July 1, 2015 are stated at fair value as of the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, generally 20 to 50 years for buildings and infrastructure, 20 years for land improvements, 10 years for non-technology equipment, and 3 years for furniture and technology equipment. The College’s capitalization threshold is \$5,000.

**Unearned Revenue**—Amounts received as deposits or revenues for programs or activities to be conducted primarily in the next fiscal year are classified as unearned revenue.

**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 (TRS), administered by the West Virginia Consolidated Public

Retirement Board (CPRB), and additions to or reductions from the TRS fiduciary net position have been determined on the same basis as they are reported in the TRS financial statements, which can be found at <https://www.wvretirement.com/Publications.html#CAFR>. The plan schedules of TRS 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 TRS financial statements. Management of TRS has made certain estimates and assumptions relating to employer allocation schedules, and actual results could differ. (See Note 13)

***Compensated Absences and Other Post-Employment 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), State Capitol Complex, Building 5, Room 1001, 1900 Kanawha Boulevard, East, Charleston, WV 25305-0710 or <http://www.wvpeia.com>.

GASB requires the College to accrue for employees' rights to receive compensation for vacation leave or payments in lieu of accrued vacation or sick leave as such benefits are earned and payment becomes probable. The College's full-time employees earn up to two vacation leave days for each month of service and are entitled to compensation for accumulated, unpaid vacation leave upon termination. Full-time employees also earn 1 1/2 sick leave days for each month of service and are entitled to extend their health or life insurance coverage upon retirement in lieu of accumulated, unpaid sick leave. Generally, two days of accrued sick leave extend health insurance for one month of single coverage, and three days extend health insurance for one month of family coverage. For employees hired after 1988, or who were hired before 1988 but did not choose such coverage until after 1988 but before July 1, 2001, the employee shares in the cost of the extended benefit coverage to the extent of 50% of the premium required for the extended coverage. Employees hired July 1, 2001, or later will do not receive sick leave credit toward insurance premiums when they retire. Additionally, all retirees have the option to purchase continued coverage regardless of their eligibility for premium credits. This liability is now provided for under the multiple-employer, cost-sharing plan sponsored by the State.

Certain faculty employees (generally those with less than a 12-month contract) earn a similar extended health or life insurance coverage retirement benefit based on years of service. Generally, 3 1/3 years of teaching service extend health insurance for one year of single coverage, and five years extend health insurance for one year of family coverage. Faculty hired after July 1, 2009, do not receive years of service credit toward insurance premiums when they retire. Employees hired after July 1, 2010, receive no health insurance premium subsidy from the College. Two groups of employees hired after July 1, 2010, will not be required to pay the unsubsidized rate: 1) active employees who were originally hired before July 1, 2010, who have a break in service of fewer than two years after July 1, 2010; and 2) retired employees who retired before July 1, 2010, return to active service after July 1, 2010, and then go back into retirement. In those cases, the original hire date will apply.

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.

***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 outflows consist of the deferred loss on refunding, which is accreted over the periods of the refunding bond issue, and deferred outflows of resources related to pension and OPEB plans.

***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. Deferred inflows consist of those related to pension and OPEB plans.

**Risk Management**—The State’s Board of Risk and Insurance Management (“BRIM”) provides general, property and casualty coverage to the College and its employees.

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, net of scholarship discounts and allowances, (3) most federal, state, local, and nongovernmental grants and contracts, and (4) sales and services of educational activities.
- **Non-operating Revenues**—Non-operating revenues include activities that have the characteristics of non-exchange transactions, such as gifts and contributions, and other revenues that are defined as non-operating revenues by GASB such as state appropriations, Federal Pell Grants, and investment income and sale of capital assets (including natural resources).
- **Other Revenues**—Other revenues consist primarily of non-governmental grants and gifts.

**Use of Restricted Components of 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 resources are available. Generally, the College attempts to utilize restricted resources first when practicable.

**Federal Financial Assistance Programs**—The U.S. Department of Education makes interest subsidized and nonsubsidized loans directly to students through the College. Direct student loan receivables are not included in the College’s balance sheets, as the loans are repayable directly to the U.S. Department of Education. In 2020 and 2019 the College received and disbursed \$5,165,525 and \$5,514,782 respectively, under the Federal Direct Student Loan Program on behalf of the U.S. Department of Education, which amounts are not included as revenue and expense on the statements of revenues, expenses and changes in net position.

The College also distributes other student financial assistance funds on behalf of the federal government to students under the Federal Pell Grant, Academic Competitiveness Grant, National Science and Mathematics Access to Retain Talent (“SMART”) Grant, and Teacher Education Assistance for College and Higher Education (“TEACH”) Grant, Supplemental Educational Opportunity Grant and College, and Work Study programs. The activity of these programs is recorded in the accompanying financial statements. In 2020 and 2019, the College received and disbursed \$4,024,912 and \$3,839,283 respectively.

***Scholarship and Discount Allowances***—Student tuition and fee revenues, and certain other revenues from students, are reported net of scholarship allowances and discounts in the statements of revenues, expenses and changes in net position. Scholarship and discount allowances are the difference between the stated charge for educational services provided by the College, and the amount that is paid by students and/or third parties on the students’ behalf.

Financial aid to students is reported in the financial statements under the alternative method as prescribed by the National Association of College and University Business Officers (“NACUBO”). Certain aid such as loans, funds provided to students as awarded by third parties, and Federal Direct Lending is 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. Its blended component units are exempt from income taxes as nonprofit organizations.

***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 statements of cash flows.

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

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



### **Newly Adopted Statements Issued by the Governmental Accounting Standards Board (GASB)**

In May 2020, the GASB issued Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance. The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. This Statement extends the effective dates of certain accounting and financial reporting provisions in Statements and Implementation Guides that were first effective for reporting periods beginning after June 15, 2018.

### **Recent Statements Issued by the Governmental Accounting Standards Board (GASB)**

The GASB has issued Statement No. 84, *Fiduciary Activities*, which is effective for fiscal years beginning after December 15, 2018. Statement No. 84 establishes criteria for identifying fiduciary activities of all state and local governments to determine whether an activity should be reported in a fiduciary fund in the financial statements. The College has not yet determined the effect that the adoption of GASB Statement No. 84 may have on its financial statements.

The GASB has also issued Statement No. 87, *Leases*, which is effective for fiscal years beginning after December 15, 2019. Statement No. 87 establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. In other words, most leases currently classified as operating leases will be accounted for and reported in the same manner as capital leases. The College has not yet determined the effect that the adoption of GASB Statement No. 87 may have on its financial statements.

The GASB has also issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, which is effective for fiscal years beginning after December 15, 2019. The objectives of this Statement are to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period. Such interest cost includes all interest that was previously accounted for in accordance with the requirements of paragraphs 5-22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. The College has not yet determined the effect that the adoption of GASB Statement No. 89 may have on its financial statements.

The GASB has also issued Statement No. 90, *Majority Equity Interests*-an amendment of GASB Statements No. 14 and No. 61, which is effective for fiscal years beginning after December 15, 2018. Statement No. 90's primary objective is to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The College has not yet determined the effect that the adoption of GASB Statement No. 90 may have on its financial statements.

The GASB has also issued Statement No. 91, *Conduit Debt Obligations*, which is effective for financial statements beginning after December 15, 2020. This statement defines conduit debt obligations for accounting and financial reporting purposes and establishes standards for recognition, measurement, and disclosure for issuers. The College has not yet determined the effect that the adoption of GASB Statement No. 91 may have on its financial statements.

In January 2020, the GASB issued Statement No. 92, *Omnibus 2020*, which is effective for fiscal years beginning after June 15, 2020. This statement enhances comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The College is required to adopt Statement No. 92 for its fiscal year 2023 and is assessing if the standard will have any impact on its financial statements.

In March 2020, the GASB issued Statement No. 93, Replacement of Interbank Offered Rates, which is effective for fiscal years beginning after June 15, 2020. This Statement establishes accounting and financial reporting requirements related to the replacement of IBORs in hedging derivative instruments and leases. It also identifies appropriate benchmark interest rates for hedging derivative instruments. The College is required to adopt Statement No. 93 for its fiscal year 2023 and is assessing if the standard will have any impact on its financial statements.

In March 2020, the GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships (PPP) and Availability Payment Arrangements (APA)*, which is effective for fiscal years beginning after June 15, 2022. This Statement establishes standards of accounting and financial reporting for PPPs and APAs for governments. The College is required to adopt Statement No. 94 for its fiscal year 2024 and is assessing if the standard will have any impact on its financial statements.

In May 2020, the GASB issued Statement No. 96, Subscription-Based Information Technology Arrangements, which is effective for fiscal years beginning after June 15, 2022. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology agreements. The College is required to adopt Statement No. 99 for its fiscal year 2024 and is assessing if the standard will have any impact on its financial statements.

In June 2020, the GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – An Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 31*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The requirements in (1) paragraph 4 of this Statement as it applies to defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans and (2) paragraph 5 of this Statement are effective immediately. The requirements in paragraphs 6–9 of this Statement are effective for fiscal years beginning after June 15, 2021. The College is required to adopt Statement No. 97 for its fiscal year 2023 and is assessing if the standard will have any impact on its financial statements.

### 3. CASH AND CASH EQUIVALENTS

The composition of cash and cash equivalents at June 30, 2020 and 2019, was as follows:

	2020		
	Current	Noncurrent	Total
State Treasurer	\$ 704,948	\$ 337	\$ 705,285
Trustee		2,815,659	2,815,659
Banks	106,143	100,000	206,143
<b>Total</b>	<b>\$ 811,091</b>	<b>\$ 2,915,996</b>	<b>\$ 3,727,087</b>

  

	2019		
	Current	Noncurrent	Total
State Treasurer	\$ 514,978	\$ 337	\$ 515,315
Trustee		2,748,874	2,748,874
Banks	207,750	400,000	607,750
<b>Total</b>	<b>\$ 722,728</b>	<b>\$ 3,149,211</b>	<b>\$ 3,871,939</b>

Cash held by the State Treasurer includes \$58,569 and \$82,049 at June 30, 2020 and 2019, respectively, of restricted cash for grant programs, capital improvements, debt service, and student financial aid among others.

Funds kept in banks are covered by Federal Deposit Insurance Corporation up to \$250,000 as noted below or were collateralized by securities held by the State’s agent.

Amounts with the State Treasurer as of June 30, 2020 and 2019 are comprised of two investment pools, the WV Money Market Pool and the WV Short Term Bond Pool.

*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 State’s investment pools as of June 30:

External Pool	2020		2019	
	Carrying Value (in Thousands)	S&P Rating	Carrying Value (in Thousands)	S&P Rating
WV Money Market Pool	\$ 622	AAAm	\$ 456	AAAm
WV Short Term Bond Pool	15	Not Rated	11	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 funds held by 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.

<u>External Pool</u>	<u>2020</u>		<u>2019</u>	
	<u>Carrying Value (in Thousands)</u>	<u>WAM Days</u>	<u>Carrying Value (in Thousands)</u>	<u>WAM Days</u>
WV Money Market Pool	\$ 622	44	\$ 456	42

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

<u>External Pool</u>	<u>2020</u>		<u>2019</u>	
	<u>Carrying Value (in Thousands)</u>	<u>Effective Duration (Days)</u>	<u>Carrying Value (in Thousands)</u>	<u>Effective Duration (Days)</u>
WV Short Term Bond Pool	\$ 15	620	\$ 11	723

*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.

**Cash in Bank with Trustee**

*Credit Risk*

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. Cash in bank with Trustee is governed by provisions of the bond agreement.

<u>Investment Type</u>	<u>Carrying Value</u>	
	<u>2020</u>	<u>2019</u>
Government money market funds	\$ 541,004	\$ 600,977
U.S. Government securities	1,257,860	1,001,200
Other fixed income securities	1,016,795	1,146,697
<b>Total</b>	<b>\$ 2,815,659</b>	<b>\$ 2,748,874</b>

The objective of the money market fund is to increase the current level of income while continuing to maintain liquidity and capital. Assets are invested in high-quality, short term money market instruments.

*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.

*Interest Rate Risk*

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The College’s investment policy limits investment maturities from potential fair value losses due to increasing interest rates. No more than 5% of the money market fund’s total market value may be invested in the obligations of a single issuer, with the exception of the U.S. government and its agencies.

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 investments with foreign currency risk.

**4. ACCOUNTS RECEIVABLE**

Accounts receivable consisted of the following at June 30, 2020 and 2019:

	<b>2020</b>	<b>2019</b>
Student tuition and fees, net of allowance for doubtful accounts	\$ 466,647	\$ 337,848
Other state agencies	5,524	33,467
Federal grants receivable	3,409	35,923
Payroll advance	65,397	71,955
Other	20,828	232,666
	<u>561,805</u>	<u>711,859</u>
Less: noncurrent	<u>65,397</u>	<u>71,955</u>
	<u>\$ 496,408</u>	<u>\$ 639,904</u>

The amounts due from other state agencies consisted of the following at June 30, 2020 and 2019:

	<b>2020</b>	<b>2019</b>
WV Division of Rehabilitation	\$ 5,166	\$ 19,344
WV HEPC	358	14,123
	<u>\$ 5,524</u>	<u>\$ 33,467</u>

## 5. CAPITAL ASSETS

Capital assets consisted of the following at June 30, 2020 and 2019:

	<b>2020</b>			
	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
Capital assets not being depreciated:				
Land	\$ 1,199,696	\$ 22,868		\$ 1,222,564
Construction in Progress				
<b>Total capital assets not being depreciated</b>	<b>\$1,199,696</b>	<b>\$ 22,868</b>		<b>\$ 1,222,564</b>
Other capital assets:				
Land improvements	\$ 2,693,698			\$ 2,263,698
Infrastructure	1,698,519	20,136		1,718,655
Buildings	105,476,918	152,367		105,629,285
Equipment	9,981,125	44,196		10,025,321
Library books	1,723,239	6,553		1,729,792
Leasehold improvements	192,739			192,739
<b>Total other capital assets</b>	<b>121,336,239</b>	<b>223,252</b>		<b>121,559,490</b>
Less accumulated depreciation for:				
Land improvements	1,460,910	85,146		1,546,056
Infrastructure	1,519,159	35,435		1,554,594
Buildings	33,076,413	1,955,516		35,031,929
Equipment	8,551,382	278,473		8,829,855
Library books	1,654,405	23,294		1,677,699
Leasehold improvements	79,009	12,849		91,858
<b>Total accumulated depreciation</b>	<b>46,341,278</b>	<b>2,390,713</b>		<b>48,731,991</b>
<b>Other capital assets - net</b>	<b>74,994,961</b>	<b>(2,167,461)</b>		<b>\$ 72,827,499</b>
Capital asset summary:				
Capital assets not being depreciated	\$ 1,199,696	\$ 22,868		\$ 1,222,564
Other capital assets	121,336,239	223,252		121,559,490
<b>Total cost of capital assets</b>	<b>122,535,935</b>	<b>246,120</b>		<b>122,782,054</b>
<b>Less accumulated depreciation</b>	<b>46,341,278</b>	<b>2,390,713</b>		<b>48,731,991</b>
<b>Capital assets—net</b>	<b>\$76,194,657</b>	<b>\$ (2,144,593)</b>		<b>\$ 74,050,063</b>

	<b>2019</b>			
	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
Capital assets not being depreciated:				
Land	\$ 1,287,096	\$ -	\$ 87,400	\$ 1,199,696
Construction in Progress	632,775	(632,775)		-
Total capital assets not being depreciated	<u>\$ 1,919,871</u>	<u>\$ (632,775)</u>	<u>\$ 87,400</u>	<u>\$ 1,199,696</u>
Other capital assets:				
Land improvements	\$ 2,222,561	\$41,138		\$ 22,693,699
Infrastructure	1,595,589	102,930		1,698,519
Buildings	103,051,766	2,425,152		105,476,918
Equipment	9,740,295	240,830		9,981,125
Library books	1,696,205	27,034	-	1,723,239
Leasehold improvements	192,739	-		192,739
Total other capital assets	<u>118,499,155</u>	<u>2,837,084</u>	<u>-</u>	<u>121,336,239</u>
Less accumulated depreciation for:				
Land improvements	1,374,912	85,998		1,460,910
Infrastructure	1,497,943	21,216		1,519,159
Buildings	31,137,405	1,939,008		33,076,413
Equipment	8,200,711	350,671		8,551,382
Library books	1,631,687	22,718	-	1,654,405
Leasehold improvements	66,160	12,849		79,009
Total accumulated depreciation	<u>43,908,818</u>	<u>2,432,460</u>	<u>-</u>	<u>46,341,278</u>
Other capital assets—net	<u>\$ 74,590,337</u>	<u>\$ 404,624</u>	<u>\$ -</u>	<u>\$ 74,994,961</u>
Capital asset summary:				
Capital assets not being depreciated	\$ 1,919,871	\$ -	\$ 87,400	\$ 1,199,696
Other capital assets	118,499,155	2,837,084	-	121,336,239
Total cost of capital assets	120,419,026	2,837,084	87,400	122,535,935
Less accumulated depreciation	<u>43,908,818</u>	<u>2,432,460</u>	<u>-</u>	<u>46,341,278</u>
Capital assets—net	<u>\$ 76,510,208</u>	<u>\$ 404,624</u>	<u>\$ 87,400</u>	<u>\$ 76,194,657</u>

Buildings include the Waco Center, a portion of which is owned and accounted for by the Foundation. A lease agreement, expiring in 2043, between the College and Foundation specifies that the portion of the Waco Center owned by the Foundation will transfer to the College at the expiration of the lease.

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.

## 6. LONG-TERM LIABILITIES

The following is a summary of long-term obligation transactions for the years ended June 30, 2020 and 2019:

	<b>2020</b>				
	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Bonds, capital leases, and notes payable:					
Capital lease obligations	\$ 80,268		\$ 39,891	\$ 40,377	\$ 40,377
Notes payable	3,308,084	\$ 1,000,000	1,101,564	3,206,520	1,307,860
Commission Debt Payable	566,483		59,825	506,658	62,373
Improvement and Refunding Revenue Bonds	36,165,521		683,075	35,482,446	702,402
Total bonds, capital leases, and notes payable	40,120,356	1,000,000	1,884,355	39,236,001	2,113,012
Other liabilities:					
Net Pension Liability	939,737		219,746	719,991	
Other post employment benefits liability	4,021,967		1,014,009	3,007,958	
Total noncurrent liabilities	<u>\$ 45,082,060</u>	<u>\$ 1,000,000</u>	<u>\$ 3,118,110</u>	<u>\$ 42,963,950</u>	<u>\$ 2,113,012</u>
<b>2019</b>					
	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Bonds, capital leases, and notes payable:					
Capital lease obligations	\$ 119,678		\$ 39,410	\$ 80,268	\$ 39,891
Notes payable	3,103,542	\$ 500,000	295,458	3,308,084	1,201,564
Commission Debt Payable	623,783		57,300	566,483	59,825
Improvement and Refunding Revenue Bonds	36,158,910		(6,611)	36,165,521	683,075
Total bonds, capital leases, and notes payable	40,005,913	500,000	385,557	40,120,356	1,984,355
Other liabilities:					
Net Pension Liability	1,570,250		630,513	939,737	
Other post employment benefits liability	4,288,887		266,920	4,021,967	
Total noncurrent liabilities	<u>\$ 45,865,050</u>	<u>\$ 500,000</u>	<u>\$ 1,282,990</u>	<u>\$ 45,082,060</u>	<u>\$ 1,984,355</u>

During 2017, the College's blended component unit, the Glenville State College Housing Corporation, Inc., borrowed \$400,000 from private individuals, some of whom are members of the College's Board of Governors. The loans bear interest at a rate of the higher of 4.0% or the Wall Street Journal Prime Rate plus 0.5%. The loans are secured by revenue from rental properties. During FY 2019 and 2020, \$300,000 of these borrowings were repaid.



**7. BONDS PAYABLE**

Bonds payable consisted of the following at June 30, 2020 and 2019:

	<b>Interest Rate</b>	<b>Principal Amount Outstanding</b>	
		<b>2020</b>	<b>2019</b>
Improvement and Refunding Revenue Bonds, Series 2017, mature dates from June, 2022 to June, 2047	3.25% to 5.25%	\$ 35,595,000	\$ 36,285,000
Unamortized bond discount		(112,554)	(119,479)
<b>Total bonds payable</b>		<b>\$ 35,482,446</b>	<b>\$ 36,165,521</b>

On September 28, 2017, the Glenville State College Board of Governors issued \$36,285,000 in Improvement and Refunding Revenue Bonds, Series 2017, with maturities and interest rates as follows:

<b>Amount</b>	<b>Interest Rate</b>	<b>Maturity</b>
\$ 2,135,000	3.25%	June 1, 2022
4,105,000	4.00%	June 1, 2027
5,040,000	4.50%	June 1, 2032
6,345,000	5.00%	June 1, 2037
18,660,000	5.25%	June 1, 2047
<b>\$ 36,285,000</b>		

The Series 2017 Bonds bear interest at the rates shown above payable semiannually on June 1 and December 1 of each year until paid.

The Series 2017 Bond proceeds were used to pay in full the Series 2006 Bonds, Series 2007 Bonds, Series 2009 Bonds, and the 2011 Note payable on September 28, 2017. Proceeds were escrowed in sufficient amount to pay in full the Series 2011A Bonds on October 10, 2017. Proceeds of \$2,000,000 were deposited in a project fund for future capital improvements. As of June 30, 2019, \$2,000,000 had been drawn down to pay for capital projects. In 2019, the College recorded a loss on refunding of \$337,511. At June 30, 2020 and 2019, the unamortized loss on refunding was \$297,157 and \$311,831 respectively.

Future debt service requirements to maturity, as scheduled, for the Series 2017 Bonds at June 30, 2020, are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 710,000	\$ 1,734,863	\$ 2,444,863
2022	735,000	1,711,788	2,446,788
2023	760,000	1,687,900	2,447,900
2024	790,000	1,657,500	2,447,500
2025	820,000	1,625,900	2,445,900
2026-2030	4,625,000	7,597,075	12,222,075
2031-2035	5,770,000	6,455,500	12,225,500
2036-2040	7,360,000	4,869,313	12,229,313
2041-2045	9,495,000	2,884,912	12,379,912
2046-2047	4,530,000	472,763	5,002,763
	<u>\$ 35,595,000</u>	<u>\$ 30,697,514</u>	<u>\$ 66,292,514</u>

## 8. CAPITAL LEASE OBLIGATIONS

The College leases various equipment, primarily technology related, and accounts for them as capital leases. The following is the schedule of future annual minimum payments required under the lease obligations existing at June 30, 2020:

	<u>FY</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
	2021	40,377	265	<u>40,642</u>
Total				40,642
Less interest				<u>265</u>
				<u>\$ 40,377</u>

The net book value of leased assets was equal to the total future minimum payments.

## 9. NOTES PAYABLE

Notes payable consisted of the following at June 30, 2020 and 2019:

	<b>Interest Rate</b>	<b>Payment terms</b>	<b>Amount Outstanding</b>	
			<b>2020</b>	<b>2019</b>
Unsecured promissory note to Glenville State College Foundation	4.00%	Pay in full by October 2019 and 2020	\$ 1,000,000	\$ 500,000
\$400,000 private loans to Glenville State College Housing Corporation collateralized by rental properties.	4.00%	Pay in full upon request	\$ 100,000	\$ 400,000
\$1,000,000 unsecured promissory note to HEPC	0.00%	\$25,000, quarterly	250,000	350,000
\$3,145,581 promissory note collateralized by 1st lien on equipment installed in various buildings on campus	3.10%	\$131,907, semiannually through June, 2028	<u>1,856,520</u>	<u>2,058,084</u>
<b>Total Notes Payable</b>			<b><u>\$ 3,206,520</u></b>	<b><u>\$ 3,308,084</u></b>

The College has available a line of credit of \$1,000,000 with the Glenville State College Foundation, Inc., bearing interest at 4.0%. The balance due at June 30, 2020 and 2019 was \$1,000,000 and \$500,000 respectively and included in the table above.

The following is the schedule of future annual minimum payments required under the notes payable as of June 30, 2020:

	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2021	\$ 1,307,860	\$ 71,954	\$ 1,379,814
2022	414,354	53,460	467,814
2023	271,051	46,764	317,815
2024	227,956	39,858	267,814
2025	235,078	32,736	267,814
2026 - 2028	<u>750,221</u>	<u>41,221</u>	<u>791,442</u>
Total	3,206,520	285,993	3,492,513
Less, interest			<u>285,993</u>
Principal			<b><u>\$ 3,206,520</u></b>

## 10. OTHER POST EMPLOYMENT BENEFITS (OPEB)

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

	<u>2020</u>	<u>2019</u>
Net OPEB liability	\$ 3,007,958	\$ 4,021,967
Deferred outflows of resources	543,144	625,573
Deferred inflows of resources	1,559,674	1,116,269
Revenues	182,361	254,079
OPEB expense	37,004	357,292
Contributions made by the College	342,818	373,889

### *Plan Description*

The West Virginia Other Postemployment Benefit (OPEB) Plan (the Plan) is a cost-sharing, multiple employer, defined benefit other postemployment benefit plan and covers the retirees of State agencies, colleges and universities, county boards of education, and other government entities as set forth in the West Virginia Code. Financial activities of the Plan are accounted for in the West Virginia Retiree Health Benefit Trust Fund (RHBT), a fiduciary fund of the State established July 1, 2006 as an irrevocable trust. The Plan is administered by a combination of the West Virginia Public Employees Insurance Agency (PEIA) and the RHBT staff. Plan benefits are established and revised by PEIA and the RHBT management with the approval of the PEIA Finance Board. The plan provides medical and prescription drug insurance, as well as life insurance, benefits to certain retirees of State agencies, colleges and universities, county boards of education, and other government entities who receive pension benefits under the PERS, STRS, TDCRS, TIAA-CREF, Plan G, Troopers Plan A, or Troopers Plan B pension systems, as administered by the West Virginia Consolidated Public Retirement Board (CPRB). The plan is closed to 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 Comprehensive Annual Financial Report. RHBT issues publicly available financial statements and required supplementary information for the OPEB plan. Details regarding this plan and a copy of the RHBT financial report may be obtained by contacting PEIA at 601 57<sup>th</sup> Street SE, Suite 2, Charleston, West Virginia 25304-2345, or by calling (888) 680-7342.

**Benefits Provided**

The Plan provides the following benefits:

- Medical and prescription drug insurance
- Life insurance

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

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

**Contributions**

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

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

	July 2018 - June 2019	July 2017 - June 2018
	<u>2019</u>	<u>2018</u>
Paygo premium	\$183	\$177

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

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

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

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

The College’s contributions to the OPEB plan for the years ended June 30, 2020, 2019, and 2018, were \$342,818, \$373,889, and \$383,086 respectively.

## *Assumptions*

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

- Actuarial cost method: Entry age normal cost method.
- Asset valuation method: Investments are reported at fair (market) value.
- Amortization method: Level percentage of payroll over a 20 year closed period
- Remaining amortization period: 20 years closed as of June 30, 2017.
- Investment rate of return: 7.15%, net of OPEB plan investment expense, including inflation.
- Healthcare cost trend rates: 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 of 4.5%. Trend rates for fiscal years 2019 and 2020 were updated based on emerging experience. 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 2020 to account for the Excise Tax.
- Projected salary increases: Dependent upon pension system ranging from 3.0-6.5%, including inflation.
- Inflation rate: 2.75%.
- Mortality rates based on RP-2000 Mortality Tables.

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

The projections of the net OPEB liability are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The projection of the net OPEB liability does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost-sharing between the employer and plan members in the future. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial estimated liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. However, the preparation and any estimate of future postemployment costs requires consideration of a broad array of complex social and economic events. Future changes in the healthcare reform, changes in reimbursement methodology, the emergence of new and expensive medical procedures and prescription drugs options, changes in the investment rate of return, and other matters increase the level of uncertainty in such estimates. As such, the estimate of postemployment program costs contains considerable uncertainty and variability, and actual experience may vary significantly from the current estimated net OPEB liability.

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

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future 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 and by adding expected inflation.

Best estimates of the long-term geometric rates of return for each major asset class included in RHBT's target asset allocation as of June 30, 2020, are summarized below:

Asset Class	Target Allocation	Long-term Expected Real Return
Global equity	49.50%	4.8%
Core plus fixed income	13.50%	2.1%
Core real estate	9.00%	4.1%
Hedge funds	9.00%	2.4%
Private equity	9.00%	6.8%
Cash and cash equivalents	10.00%	0.3%
	<u>100.00%</u>	

**Discount rate** - The discount rate used to measure the total OPEB liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that RHBT contributions will continue to follow the current funding policies. Based on those assumptions and that the OPEB plan is expected to be fully funded by the fiscal year ended June 30, 2033, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

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

	1% Decrease (6.15%)	Current Discount Rate (7.15%)	1% Increase (8.15%)
2020 Net OPEB liability	\$ 3,589,908	\$ 3,007,958	\$ 2,520,963
2019 Net OPEB liability	\$ 4,727,021	\$ 4,021,967	\$ 3,434,228

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

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
2020 Net OPEB liability	\$ 2,425,483	\$ 3,007,958	\$ 3,714,790
2019 Net OPEB liability	\$ 3,327,961	\$ 4,021,967	\$ 4,867,589

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

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

At June 30, 2020, the College's proportionate share of the net OPEB liability was \$3,623,520. Of this amount, the College recognized \$3,007,958 as its proportionate share on the statement of net position. The remainder of \$615,562 denotes the College's proportionate share of net OPEB liability attributable to the special funding.

The allocation percentage assigned to each participating employer and non-employer contributing entity is based on its proportionate share of employer and non-employer contributions to OPEB for each of the fiscal years ended June 30, 2019 and 2018. Employer contributions are recognized when due. At the June 30, 2019 measurement date, the College's proportion was 0.181297024%, a decrease of 0.006169149% from its proportion of 0.187466173% calculated as of June 30, 2018.

For the year ended June 30, 2020, the College recognized OPEB expense of \$37,004. Of this amount, \$(145,357) was recognized as the College's proportionate share of OPEB expense and \$182,361 as the amount of OPEB expense attributable to special funding from a non-employer contributing entity. The College also recognized revenue of \$182,361 for support provided by the State.



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

<b>June 30, 2020</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience		\$ 350,813
Changes in proportion and difference between employer contributions and proportionate share of contributions	\$ 182,483	468,347
Opt-out employer change in proportionate share	742	80,927
Change in assumptions		610,037
Net difference between projected and actual investment earnings	17101	49,550
Contributions after the measurement date	<u>342,818</u>	
Total	<u>\$ 543,144</u>	<u>\$ 1,559,674</u>

  

<b>June 30, 2019</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience		\$ 59,493
Changes in proportion and difference between employer contributions and proportionate share of contributions	\$ 251,684	580,743
Change in assumptions		401,587
Net difference between projected and actual investment earnings		74,446
Contributions after the measurement date	<u>\$ 373,889</u>	
Total	<u>\$ 625,573</u>	<u>\$ 1,116,269</u>

The College will recognize the \$342,818 reported as deferred outflows of resources resulting from OPEB contributions after the measurement date as a reduction of the net OPEB liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Amortization</u>
2021	\$ 462,432
2022	462,434
2023	243,043
2024	191,439
	<u>\$ 1,359,348</u>

***Payables to the OPEB Plan***

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

**11. STATE SYSTEM OF HIGHER EDUCATION INDEBTEDNESS**

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

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

The Commission has the authority to assess each public institution of higher education for payment of debt service on these system bonds. The tuition and registration fees of the members of the former State University System are generally pledged as collateral for the Commission’s bond indebtedness. Student fees collected by the institution in excess of the debt service allocation are retained by the institution for internal funding of capital projects and maintenance. Although the bonds remain as a capital obligation of the Commission, an estimate of the obligation of each institution is reported as a long-term payable by each institution and as a receivable by the Commission. The balances at June 30, 2020 and 2019 were \$506,658 and \$566,483, respectively.

For the years ended June 30, 2020 and 2019, debt service assessed by HEPC was as follows:

	<u>2020</u>	<u>2019</u>
Principal	\$ 59,825	\$ 57,300
Interest	25,581	28,504
	<u>\$ 85,406</u>	<u>\$ 85,804</u>

In December, 2010, the Commission issued \$76,865,000 of the State of West Virginia Higher Education Policy Commission Revenue 2010 Series Bonds to fund approved HEPC Bond projects. The College received

\$11,000,000 of these proceeds, which was used for the construction of the Waco Center, a facility that houses an expanded Land Resources Education Center, a community and campus health care facility, and athletic facilities including administration, dedicated training areas, coaches' offices, and facilities for several indoor spectator sports. The Commission is responsible for repayment of this debt.

## 12. UNRESTRICTED COMPONENTS OF NET POSITION

The unrestricted component of the College's net position is composed of resources as follows:

	<u>2020</u>	<u>2019</u>
Designated for affiliated organizations	\$ (1,676,223)	\$ 789,232
Net OPEB	(4,024,488)	(4,512,663)
Net pension	(1,128,277)	(1,333,662)
Undesignated	<u>(947,314)</u>	<u>(2,332,042)</u>
Total unrestricted net position	<u>\$ (7,776,302)</u>	<u>\$ (7,389,135)</u>

## 13. RETIREMENT PLANS

Substantially all eligible full-time employees of the College participate in either the West Virginia State Teachers' Retirement System (TRS) 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 TRS and TIAA-CREF. Effective July 1, 1991, the TRS was closed to new participants. Remaining participants in the TRS 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 (WVTDCP). Contributions to and participation in this Plan by College employees have not been significant to date.

The College's total payroll for the years ended June 30, 2020, 2019, and 2018 was \$9,991,285, \$9,150,195, and \$9,519,560 respectively; total covered employees' salaries in the TRS and TIAA-CREF were \$650,657 and \$8,063,710 in 2020, \$700,282 and \$7,671,462 in 2019, and \$921,675 and \$7,235,078 in 2018.

### 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, 2020, 2019, and 2018, were \$967,646 and \$868,209, respectively, which consisted of equal contributions from the College and covered employees in 2020, 2019, and 2018 of \$483,823, \$460,288, and \$434,105, respectively.

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, 2020, no College employees were enrolled in the Educators Money 401(a) basic retirement plan.

## DEFINED BENEFIT PENSION PLAN

Some employees of the College are enrolled in a defined benefit pension plan, the West Virginia Teachers' Retirement System (TRS), 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, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
Net Pension Liability	\$ 719,991	\$ 939,737
Deferred Outflows of Resources	218,352	276,705
Deferred Inflows of Resources	626,638	670,630
Revenues	209,635	214,914
Pension Expense	101,849	141,880
Contributions Made by GSC	97,599	105,042

## TRS

### *Plan Description*

TRS 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 June 30, 1991, are required to participate in the Higher Education Retirement System. TRS closed membership to new hires effective July 1, 1991.

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

### *Benefits Provided*

TRS 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 defined as the average of the 5 highest fiscal years of earnings during the last 15. 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 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:** TRS funding policy provides for member contributions based on 6% of members' gross salary. Contributions as a percentage of payroll for members and employers are established by State law and are not actuarially determined.

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

1. 15% of gross salary of their State-employed members hired prior to July 1, 1991;
2. 15% of School Aid Formula (SAF) covered payroll of county-employed members;
3. 7.5% of SAF-covered payroll of members of the Teachers' Defined Contribution Retirement System;
4. a certain percentage of fire insurance premiums paid by State residents; and
5. under WV State code section 18-9-A-6a, beginning in fiscal year 1996, an amount determined by the State Actuary as being needed to eliminate the TRS unfunded liability by 2034. As of June 30, 2020 and 2019, respectively, the College's proportionate share attributable to this special funding subsidy was \$209,635 and \$214,914.

The College's contributions to TRS for the years ended June 30, 2020, 2019, and 2018, were \$97,599, \$105,042, and \$188,147 respectively.

## ***Assumptions***

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

- Actuarial cost method: Entry age normal cost with level percentage of payroll.
- Asset valuation method: Investments are reported at fair (market) value.
- Amortization method and period: Level dollar, fixed period over 40 years, from July 1, 1994 through fiscal year 2034.
- Investment rate of return of 7.50%, net of pension plan administrative and investment expenses.
- Projected salary increases: Teachers 3.00-6.00% and non-teachers 3.00–6.50%, based on age.
- Inflation rate of 3.0%.
- Discount rate of 7.50%
- Mortality rates based on RP-2000 Mortality Tables.
- Withdrawal rates: Teachers 0.8-35% and non-teachers 1.32-24.75%.
- Disability rates: 0.008-0.704%
- Retirement age: An age-related assumption is used for participants not yet receiving payments.
- Retirement rates: 15-100%
- *Ad hoc* cost-of-living increases in pensions are periodically granted by the State Legislature. However, the retirement system makes no automatic provision for such increases.

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

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

Asset Class	Long-Term Expected Real Rate of Return	Target Allocation
Domestic Equity	5.8%	27.5%
International Equity	7.7%	27.5%
Fixed Income	3.3%	15.0%
Real Estate	6.1%	10.0%
Private Equity	8.8%	10.0%
Hedge Funds	4.4%	10.0%
		<u>100.0%</u>

**Discount rate** - The discount rate used to measure the total TRS pension liability was 7.50%. 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, TRS' 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 TRS' investments was applied to all periods of projected benefit payments to determine the total pension liability. In the event of benefit payments that are not covered by the pension plan's fiduciary net position, a municipal bond rate of 2.79% is to be used to discount the benefit payments not covered by the plan's fiduciary net position. The rate equals the S&P Municipal Bond 20 Year High Grade Rate Index at June 30, 2020.

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

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Net Pension Liability 2020	\$ 982,720	\$ 719,991	\$ 495,253
Net Pension Liability 2019	1,268,473	939,737	658,692

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

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

At June 30, 2020, the College's proportionate share of the TRS net pension liability was \$2,458,177. Of this amount, the College recognized \$719,991 as its proportionate share on the Statement of Net Position. The remainder of \$1,738,186 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 TRS for each of the fiscal years ended June 30, 2020 and 2019. Employer contributions are recognized when due. At June 30, 2019 the College's proportion was 0.0242000%, a decrease of 0.005898 from its proportion calculated as of June 30, 2018.

For the years ended June 30, 2020 and 2019, the College recognized TRS pension expense of \$101,849 and \$141,880, respectively. Of these amounts, \$(107,786) and \$(73,034), respectively, were recognized as the College's proportionate share of the TRS expense and \$209,635 and \$214,914, respectively, as the amount of pension expense attributable to special funding from a non-employer contributing entity. The College also recognized revenue of \$209,635 and \$214,914, respectively, for support provided by the State.

At June 30, 2020, deferred outflows of resources and deferred inflows of resources related to the TRS pension are as follow:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in Proportion and Difference between Employer Contributions and Proportionate Share of Contributions	\$ 101,609	\$ 582,447
Net Difference between Projected and Actual Investment Earnings		19,582
Differences between Expected and Actual Experience	3,598	24,609
Differences in Assumptions	15,546	
Contributions after the Measurement Date	97,599	
	<hr/>	
Total	<u>\$ 218,352</u>	<u>\$ 626,638</u>

At June 30, 2019, deferred outflows of resources and deferred inflows of resources related to the TRS pension are as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in Proportion and Difference between Employer Contributions and Proportionate Share of Contributions	\$ 135,705	\$ 602,759
Net Difference between Projected and Actual Investment Earnings		48,925
Difference between Expected and Actual Experience	6,758	18,946
Differences in assumptions	29,200	
Contributions after the Measurement Date	<u>105,042</u>	
Total	<u>\$ 276,705</u>	<u>\$ 670,630</u>

The College will recognize the \$97,599 reported as deferred outflows of resources resulting from pension contributions after the measurement date as a reduction of the TRS net pension liability in the year ending June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in TRS pension expense as follows.

Fiscal Year	Amortization
2021	\$ 150,033
2022	130,503
2023	84,421
2024	109,194
2025	<u>31,734</u>
Total	<u>\$ 505,885</u>

***Payables to the pension plan***

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



## 14. CONTINGENCIES

The nature of the higher education industry is such that, from time-to-time, claims may 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 a judgement against the College would not seriously impact 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 Internal Revenue Code of 1986 establishes rules and regulations for arbitrage rebates. There are no arbitrage rebate liabilities that have been recorded in the financial statements as of June 30, 2020 or 2019.

Several of the College properties are known to contain asbestos. The College is not required by federal, state or local law and Federal Environmental, Health and Safety Regulations to remove asbestos from its buildings, but is required to manage the presence of asbestos in a safe manner. The College addresses this responsibility on a case-by-case basis. The College 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 manner.

During the fiscal year, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. Subsequent to year-end, the COVID-19 pandemic continues to have significant effects on global markets, supply chains, businesses, and communities. Specific to the College, COVID-19 may impact various parts of its 2021 operations and financial results, including, but not limited to, declines in enrollment, loss of auxiliary revenues, additional bad debts, costs for increased use of technology, or potential shortages of personnel. The events related to COVID-19 are still developing, and the full impact is unknown and cannot be reasonably estimated.

Due to COVID-19, the Federal Government passed the Coronavirus Aid, Relief, and Economic Security (CARES) Act on March 27, 2020 which included funding for the Higher Education Emergency Relief Fund (HEERF). These funds were awarded to institutions of higher education in two equal allotments; institutional aid to provide support for pivoting instruction to online delivery or reimbursement of refunds, and a student portion to provide emergency financial aid grants to students.

As of June 30, 2020, the College had received allocations of \$720,384 in student portion and \$720,384 in institutional portion. As of June 30, 2020, the College had expended \$720,384 related to web-based course fees and faculty payroll, as well as \$715,050 for emergency student grants. The grants are reported in nonoperating revenues in the Statements of Revenues, Expenses and Changes in Net Position.

In light of the potential impact of the COVID-19 pandemic and other factors causing recent negative enrollment trends, management believes that appropriate actions are being taken to ensure that the College will continue as a going concern in the foreseeable future. These include:

- Applying for various federal and state grants for COVID-19 relief.
- Continuing to utilize the established budget and planning process that connects, more directly, the expenditures of the College's budget with needs of its academic and student service functions on campus. This integrated planning provides a more clearly-defined budgeting process and, thus, provides a strong foundation for building academic programs and student services aimed at attracting and retaining more students.

- Continue initiatives designed to increase enrollment: (1) Pioneer Early Entrance Program which allows high school students to enroll in college courses and use federal financial aid to attend without cost. (2) Second Chance, which allows incarcerated students to enroll in college courses and use federal financial aid to attend without cost. (3) Hidden Promise, a long-standing middle school and high school program that is being utilized more intentionally to recruit student to enroll at the College.
- The College is seeking to expand its established on-line Associate and Baccalaureate degree options for targeting place- and time-bound adults. Additionally, on-line class offerings have been expanded on a short term basis to mitigate the current COVID-19 situation, which also strengthens the flexibility to respond to similar future circumstances.
- The College is now offering a scholarship of appreciation for law enforcement personnel. This scholarship includes a 25% discount off of tuition for currently employed or retired law enforcement who are enrolled in the College's Online Only Program. The College is offering this scholarship towards the goal of attracting additional online students through the West Virginia State Police Academy and International Criminal Justice Conferences.
- Tuition was increased 7% for fiscal 2021 to offset rising costs. A decrease in out-of-state tuition is increasing out-of-state enrollment.
- Glenville State College Foundation, Inc. is a supporting organization to the College and has significant resources available.
- In September, 2017 the College refinanced its long term debt into a single, lower interest, revenue bond offering.

## 15. CONDENSED COMPONENT UNIT INFORMATION

Condensed component unit information for the Glenville State College Housing Corporation and Glenville State College Research Corporation, the College's blended component units for the years ended June 30, 2020 and 2019, are as follows:

	<b>Condensed Schedules of Net Position</b>			
	<b>GSC Housing Corporation</b>		<b>GSC Research Corporation</b>	
	2020	2019	2020	2019
<b>Assets:</b>				
Current Assets	\$ 1,062,948	\$ 1,105,319	\$ 9,301	\$ 2,591
Noncurrent and capital assets	1,256,973	1,482,944	152,532	151,855
<b>Total Assets</b>	<b>\$ 2,319,921</b>	<b>\$ 2,588,263</b>	<b>\$ 161,833</b>	<b>\$ 154,446</b>
<b>Liabilities:</b>				
Current liabilities	119,088	473,066	48,054	80,870
Noncurrent liabilities	-	-	671,058	661,058
<b>Total liabilities</b>	<b>119,088</b>	<b>473,066</b>	<b>719,112</b>	<b>741,928</b>
<b>Net Position</b>				
Net investment in capital assets	1,156,972	421,886	152,532	151,855
Restricted: Debt Service	-	-	-	-
Unrestricted	1,043,861	1,693,311	(709,811)	(739,337)
<b>Total Liabilities and Net Position</b>	<b>\$ 2,319,921</b>	<b>\$ 2,588,263</b>	<b>\$ 161,833</b>	<b>\$ 154,446</b>

### Condensed Statements of Revenues, Expenses and Change in Net Position

	<b>GSC Housing Corporation</b>		<b>GSC Research Corporation</b>	
	FY 2020	FY 2019	FY 2020	FY 2019
<b>Expenses and Change in Net Position</b>				
<b>Operating</b>				
Operating Revenue	\$ 669,655	\$ 749,910	\$ 56,817	\$ 153,849
Operating Expense	871,180	892,965	24,058	250,958
<b>Net Operating Income (Loss)</b>	<b>(201,525)</b>	<b>(143,055)</b>	<b>32,759</b>	<b>(97,109)</b>
<b>Non-operating</b>				
Non-operating Revenue	-	-	-	-
Non-operating Expense	21,904	16,000	2,557	4,177
<b>Net Non-operating Income (Loss)</b>	<b>(21,904)</b>	<b>(16,000)</b>	<b>(2,557)</b>	<b>(4,177)</b>
Changes in Net Position	(223,429)	(159,055)	30,202	(101,286)
Net position – beginning of year	2,424,262	2,583,317	(587,481)	(486,195)
<b>Net position – end of year</b>	<b>\$ 2,200,833</b>	<b>\$ 2,424,262</b>	<b>\$ (557,279)</b>	<b>\$ (587,481)</b>

**Condensed Schedule of Cash Flows**

	<b>GSC Housing Corporation</b>		<b>GSC Research Corporation</b>	
	June 30, 2020	June 30, 2019	June 30, 2020	June 30, 2019
Net cash from operating activities	\$ (377,617)	\$ (517,958)	\$ 6,710	\$ (113,982)
Net cash from non-operating activities		30		-
Net increase in cash	(377,617)	(517,928)	6,710	(113,982)
Cash and cash equivalents – beginning of year	535,265	1,053,193	2,591	116,573
Cash and cash equivalents – end of year	<u>\$ 157,648</u>	<u>\$ 535,265</u>	<u>\$ 9,301</u>	<u>\$ 2,591</u>

**16. NATURAL CLASSIFICATIONS WITH FUNCTIONAL CLASSIFICATIONS**

For the year ended June 30, 2020 and 2019, the following table represents operating expenses within both natural and functional classifications:

**2020**

	<b>Salaries and Wages</b>	<b>Benefits</b>	<b>Supplies and Services</b>	<b>Utilities</b>	<b>Scholarships and Fellowships</b>	<b>Depreciation</b>	<b>Cancellation and Write-offs</b>	<b>Fees assessed by HEPC</b>	<b>Total</b>
Instruction	\$ 4,196,340	\$ 959,097	\$ 2,423,615						\$ 7,579,052
Academic support	399,651	91,343	230,821						721,815
Student services	1,398,780	319,700	807,872						2,526,352
General institutional support	1,998,257	456,714	1,154,103						3,609,074
Operations and maintenance of plant	699,390	159,850	394,906	1,472,333					2,726,479
Student financial aid					2,513,230				2,513,230
Auxiliary enterprises	1,298,867	296,864	750,166						2,345,897
Depreciation						2,392,089			2,392,089
Fees assessed by HEPC									-
<b>Total</b>	<b>\$ 9,991,285</b>	<b>\$ 2,283,568</b>	<b>\$ 5,761,483</b>	<b>\$ 1,472,333</b>	<b>\$ 2,513,230</b>	<b>\$ 2,392,089</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,413,988</b>

**2019**

	<b>Salaries and Wages</b>	<b>Benefits</b>	<b>Supplies and Services</b>	<b>Utilities</b>	<b>Scholarships and Fellowships</b>	<b>Depreciation</b>	<b>Cancellations and Write-offs</b>	<b>Fees assessed by HEPC</b>	<b>Total</b>
Instruction	\$ 3,843,082	\$ 1,054,774	\$ 2,233,480						\$ 7,131,336
Academic support	366,008	100,455	212,713						679,176
Student services	1,281,027	351,592	744,494						2,377,113
General institutional support	1,830,039	502,274	1,063,563						3,395,876
Operations and maintenance of plant	640,514	175,796	372,247	1,414,032					2,602,589
Student financial aid					\$ 2,983,062				2,983,062
Auxiliary enterprises	1,189,525	326,478	691,316						2,207,319
Depreciation						\$ 2,433,281			2,433,281
Fees assessed by HEPC							\$	\$	
<b>Total</b>	<u>\$ 9,150,195</u>	<u>\$ 2,511,369</u>	<u>\$ 5,317,813</u>	<u>\$ 1,414,032</u>	<u>\$ 2,983,062</u>	<u>\$ 2,433,281</u>	<u>\$</u>	<u>\$</u>	<u>\$ 23,809,752</u>

## **17. FOUNDATION**

The Foundation is a separate nonprofit organization incorporated in the state of West Virginia and has as its purpose, “. . . to aid, strengthen and further in every proper and useful way, the work and services of the College and its affiliated nonprofit organizations . . . .” 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 employ management, form policy and maintain fiscal accountability over funds administered by the Foundation. Although the College does not control the timing or amount of receipts from the Foundation, most of the resources or the income derived therefrom 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.

Based on the Foundation’s audited financial statements as of June 30, 2020, 2019, and 2018, the Foundation’s net assets (including unrealized gains) totaled \$13,431,815, \$13,588,928, and \$12,216,677, respectively. Complete financial statements for the Foundation can be obtained from the Executive Director of the Glenville State College Foundation, Inc., 200 High Street, Glenville, WV 26351.

During the year ended June 30, 2020 and 2019, the Foundation contributed \$320,911 and \$300,587 to the College for scholarships.

In 2019, the College entered into a line of credit agreement with the Foundation for \$1,000,000 with the annual interest rate of 4%. The balance due to the Foundation under this arrangement was \$1,000,000 and \$500,000 as of June 30, 2020 and June 30, 2019, respectively.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

Nature of activities and organization - 1601.0 - Glenville State College Foundation (the Foundation) was incorporated in 1959 under the laws of the State of West Virginia as a nonprofit organization to receive and provide funds for scholarships, endowments, educational research, and other general educational purposes for the benefit of Glenville State College and the students at Glenville State College.

Reporting entity - The financial statements of the Foundation include all funds, functions, and activities to which the Board of Directors has oversight responsibility. There are no additional entities required to be included in the reporting entity.

Basis of accounting - The financial statements of the Foundation have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Revenues are recognized when earned and expenses are recognized when they are incurred, whether or not cash is received or paid out at that time.

**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 expenses during the reporting period. Actual results could differ from those estimates.**

Classification of net assets - These financial statements are prepared to focus on the entity as a whole and to present transactions according to the existence or absence of donor-imposed restrictions. Accordingly, transactions and balances are classified into two categories of net assets.

Net assets without donor restrictions are not subject to donor-imposed stipulations. Net assets without donor restrictions are maintained and distributed at the discretion of the Foundation's Board of Directors.

Net assets with donor restrictions are subject to donor-imposed stipulations, which will either expire by the passage of time or by action of the Foundation. When donor restrictions expire, that is, when a stipulated time restriction ends or a purpose restriction is fulfilled, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the statements of activities as net assets released from restrictions.

Income tax status - By a letter issued February 1961, the Internal Revenue Service has determined that the Foundation qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and, therefore, is not subject to federal and state income taxes on its exempt purpose activities. In addition, the Foundation qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2). However, income from certain activities not directly related to the Foundation's tax-exempt purpose would be subject to taxation as unrelated business income.



NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES  
(Continued)

For the years ended June 30, 2020 and 2019, the Foundation has no material uncertain tax positions to be accounted for in the financial statements under professional standards. The Foundation recognizes interest and penalties, if any, related to unrecognized tax benefits in interest expense. The Foundation's returns for years ending on or after June 30, 2017 remain subject to examination.

Cash and cash equivalents - For purposes of the statements of cash flows, the Foundation considers all cash accounts and all highly liquid instruments available for current use with an original maturity of three months or less, which are not held for long-term investment and are not subject to withdrawal restrictions or penalties, to be cash and cash equivalents.

Marketable investments - The Foundation carries investments with readily determinable market values at their fair values in the statements of financial position. Unrealized gains and losses are included in the change in net assets in the accompanying statements of activities.

Receivables - Receivables consists of amounts due from the Foundation's lessee and the College. Uncollectible accounts are written off in the year they are determined to become uncollectible. As needed, the Foundation records an allowance for doubtful accounts from the determination of collectibility, which is based on historical bad debt experience and an evaluation of the periodic aging accounts. The Foundation believes no allowance for doubtful accounts is necessary as of June 30, 2020 and 2019, respectively.

Fixed assets - Fixed assets are recorded at cost, if purchased, or estimated fair value, if donated. The Foundation computes depreciation on the straight-line method over the estimated useful lives of the respective assets which ranges from 3 to 7 years for office equipment and vehicles and 29 years for buildings. Useful lives are revised when a change in life expectancy becomes apparent.

Maintenance and repairs are expensed as incurred while major additions and improvements are capitalized. Gains or losses on dispositions of fixed assets are included in current operations as realized.

Bequests and contributions receivable - Bequests and contributions receivable consist of bequests and contributions to give stock, cash, and life insurance proceeds. Bequests and contributions to give cash and stock are recorded at fair value. Bequests and contributions to give life insurance proceeds are recorded at the cash surrender value.

All bequests and contributions receivable as of June 30, 2020 and 2019 are, in the opinion of Foundation management, fully collectible.

Land and other assets held for investment - Contributions of land, mineral rights, works of art, and equipment are carried at their fair or appraisal value determined on the date of the gift. From time to time, management reviews these assets for impairment.

Organization funds held for others - Organization funds held for others are used to account for assets held by the Foundation as an agent. These funds are custodial by nature (assets equal liabilities) and do not involve measurement of operations. The funds are held on behalf of Glenville State College, a related party of the Foundation.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES (Continued)

The Foundation maintains legal ownership of these funds and, as such, continues to report the funds as assets of the Foundation. However, a liability has been established for the fair value of the funds.

Contributions - Contributions received by the Foundation are recorded at their fair values at the date of such gifts and are reported as an increase in net assets. The Foundation reports gifts of cash and other assets as restricted support if they are received with donor-imposed 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 statements of activities as net assets released from restrictions.

During 2020, the Foundation adopted FASB Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers (Topic 606)* and FASB ASU No. 2018-08, *Not-for-Profit Entities*. ASU 2014-09 provides comprehensive guidance on the recognition of revenue from customers arising from the transfer of goods and services. ASU 2018-08 and ASU Sub Topic 958-605, *Not-for-Profit Entities - Revenue Recognition - Contributions*, specifically address the application of the standard to contribution income.

The majority of the Foundation's revenues come from bequests and contributions, and interest, dividends, and realized and unrealized gains and losses on investments that are outside the scope of Topic 606. The Foundation has evaluated the nature of its contributions from donors and agency organizations in accordance with the guidance provided in ASU 2018-08 and Sub Topic 958-605. Due to the nature of the Foundation's revenue, there was no significant change in the determination of the amount and timing of the Foundation's revenue.

Advertising - It is the policy of the Foundation to expense advertising costs as incurred.

Risks and uncertainties - A substantial portion of the Foundation's assets consist of investment securities, which are exposed to various risks such as interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near-term and those changes could materially affect the investments reported in the statements of financial position, and the realized and unrealized gains (losses) in the statements of activities.

Date of management's review of subsequent events - Management has evaluated subsequent events through September 17, 2020, the date the financial statements were available to be issued.

## NOTE 2 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Foundation's financial assets available for general expenditure within one year after year end are as follows:

	June 30,	
	2020	2019
Cash and cash equivalents	\$ 11,889	\$ 33,872
Investments, at fair value	545,067	523,398
Related party receivables	1,324,236	770,826
Other receivables	14,133	14,133
	<u>\$ 1,895,325</u>	<u>\$ 1,342,229</u>

The Foundation's investments held at year end are considered available for expenditure based on the Foundation's approved spending policy. Under current policy, the distribution shall be a minimum of 5.0 percent of the endowment portfolio's average market value on June 30, for the three years immediately preceding the establishment of the distributable amount.

As part of the Foundation's liquidity management, the Foundation has adopted investment and spending policies for assets that support the Foundation's mission and purpose, which are best served over the long term through a flow of interest income and an expanding flow of dividends and capital gains. Achieving these desired ends will help preserve the current purchasing power originating with the Foundation's invested funds, and it will not place at risk the principal value of those funds. The overriding investment objective is to earn a real total rate of return (interest and dividend income, plus realized and unrealized appreciation expressed as a percentage of market value, both adjusted for inflation) averaging at least 5.0 percent per annum, measured over a three-year to five-year period.

## NOTE 3 - MARKETABLE INVESTMENTS

Investments are stated at estimated fair value in the financial statements. The following is an analysis of the composition of the Foundation's investments:

	June 30,	
	2020	2019
Marketable investments		
Cash, interest-bearing	\$ 249,653	\$ 437,862
Mutual funds	3,346,913	3,518,944
Bonds	1,730,888	1,840,960
Stocks	5,206,716	5,438,023
Alternatives	258,196	250,100
	<u>\$ 10,792,366</u>	<u>\$ 11,485,889</u>
Total marketable investments		

#### NOTE 4 - FAIR VALUE MEASUREMENTS

Determination of fair value - The Foundation uses fair value measurements to record fair value adjustments to certain assets and to determine fair value disclosures. In accordance with the *Fair Value Measurements and Disclosures* Topic of the FASB Accounting Standards Codification, the fair value of a financial instrument 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. Fair value is best determined based upon quoted market prices. However, in many instances, there are no quoted market prices for the Foundation's various financial instruments. In cases where quoted market prices are not available, fair values are based on estimates using present value or other valuation techniques. Those techniques are significantly affected by the assumptions used, including the discount rate and estimates of future cash flows. Accordingly, the fair value estimates may not be realized in an immediate settlement of the instrument.

The fair value guidance provides a consistent definition of fair value, which focuses on exit price in an orderly transaction (that is, not a forced liquidation or distressed sale) between market participants at the measurement date under current market conditions. If there has been a significant decrease in the volume and level of activity for the asset, a change in valuation technique or the use of multiple valuation techniques may be appropriate. In such instances, determining the price at which willing market participants would transact at the measurement date under current market conditions depends on the facts and circumstances and requires the use of significant judgment. The fair value, a reasonable point within the range, is most representative of fair value under current market conditions.

Fair value hierarchy - In accordance with this guidance, the Foundation groups its financial assets generally measured at fair value in three levels, based on markets in which the assets are traded and the reliability of the assumptions used to determine fair value.

Level 1 - Valuation is based on quoted prices in active markets for identical assets that the Foundation has the ability to access at the measurement date. Level 1 assets generally include debt and equity securities that are traded in an active exchange market. Valuations are obtained from readily available pricing sources for market transactions involving identical assets.

Level 2 - Valuation is based on inputs other than quoted prices included within Level 1 that are observable for the asset, either directly or indirectly. The valuation may be based on quoted prices for similar assets; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the asset.

Level 3 - Valuation is based on unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets. Level 3 assets include financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which determination of fair value requires significant management judgment or estimation.

NOTE 4 - FAIR VALUE MEASUREMENTS (Continued)

Fair values of assets measured on a recurring basis as of June 30, 2020 are as follows:

	Fair Value	Fair Value Measurements at Reporting Date Using:		
		Quoted Prices In Active Markets For Identical Assets/Liabilities (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<b>Investments</b>				
Total cash, interest-bearing	\$ 249,653	\$ -	\$ 249,653	\$ -
Mutual funds				
Balanced	45,146	45,146	-	-
Foreign large blend	531,417	531,417	-	-
High yield bond	222,887	222,887	-	-
Intermediate term bond	450,131	450,131	-	-
International large growth	21,306	21,306	-	-
Large blend	371,551	371,551	-	-
Large cap value	144,242	144,242	-	-
Large growth	171,626	171,626	-	-
Multisector bond	616,713	616,713	-	-
S&P 500 index	458,651	458,651	-	-
S&P mid cap 400 index	244,680	244,680	-	-
S&P small cap 600 index	68,563	68,563	-	-
Total mutual funds	3,346,913	3,346,913	-	-
Bonds				
Corporate bonds	872,374	-	872,374	-
Federal agencies	285,725	-	285,725	-
Treasury securities	572,789	-	572,789	-
Total bonds	1,730,888	-	1,730,888	-
Stocks				
Consumer goods	539,743	539,743	-	-
Energy	267,955	267,955	-	-
Financials	914,053	914,053	-	-
Healthcare	770,956	770,956	-	-
Industrial goods	517,287	517,287	-	-
Materials	179,202	179,202	-	-
Real estate	59,245	59,245	-	-
Services	480,727	480,727	-	-
Technology	1,358,839	1,358,839	-	-
Utilities	118,709	118,709	-	-
Total stocks	5,206,716	5,206,716	-	-
Total investments, at fair value	10,534,170	\$ 8,553,629	\$ 1,980,541	\$ -
Alternatives				
Hedge Fund (NAV) (See Note 5)	258,196			
Total Marketable Investments	\$ 10,792,366			

NOTE 4 - FAIR VALUE MEASUREMENTS (Continued)

Fair values of assets measured on a recurring basis as of June 30, 2019 are as follows:

	Fair Value	Fair Value Measurements at Reporting Date Using:		
		Quoted Prices In Active Markets For Identical Assets/Liabilities (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<b>Investments</b>				
Total cash, interest-bearing	\$ 437,862	\$ -	\$ 437,862	\$ -
<b>Mutual funds</b>				
Balanced	42,078	42,078	-	-
Foreign large blend	570,836	570,836	-	-
High yield bond	186,215	186,215	-	-
Intermediate term bond	410,627	410,627	-	-
International large growth	19,803	19,803	-	-
Large blend	126,065	126,065	-	-
Large cap value	158,636	158,636	-	-
Large growth	157,942	157,942	-	-
Multi-alternative	233,051	233,051	-	-
Multisector bond	722,680	722,680	-	-
S&P 500 index	436,525	436,525	-	-
S&P mid cap 400 index	375,893	375,893	-	-
S&P small cap 600 index	78,593	78,593	-	-
Total mutual funds	3,518,944	3,518,944	-	-
<b>Bonds</b>				
Corporate bonds	747,026	-	747,026	-
Federal agencies	288,961	-	288,961	-
Treasury securities	804,973	-	804,973	-
Total bonds	1,840,960	-	1,840,960	-
<b>Stocks</b>				
Consumer goods	538,305	538,305	-	-
Energy	441,941	441,941	-	-
Financials	1,135,542	1,135,542	-	-
Healthcare	722,676	722,676	-	-
Industrial goods	508,055	508,055	-	-
Materials	177,607	177,607	-	-
Real estate	80,982	80,982	-	-
Services	663,780	663,780	-	-
Technology	1,006,824	1,006,824	-	-
Utilities	162,311	162,311	-	-
Total stocks	5,438,023	5,438,023	-	-
Total investments, at fair value	\$ 11,235,789	\$ 8,956,967	\$ 2,278,822	\$ -
<b>Alternatives</b>				
Hedge Fund (NAV) (See Note 5)	250,100			
Total Marketable Investments	\$ 11,485,889			

NOTE 5 - NET ASSET VALUE (NAV) PER SHARE

In accordance with the fair value measurements and disclosures guidance, the category, fair value, redemption frequency, and redemption notice period for investments, the fair value of which are estimated using the NAV per share, as of June 30, 2020 and 2019, are as follows. There were no unfunded commitments as of June 30, 2020 and 2019.

	Fair Value		Redemption			
			Frequency (If Currently Eligible)		Redemption Notice Period	
	June 30, 2020	2019	2020	2019	Years Ended June 30, 2020	2019
Alternatives						
Hedge funds <sup>(a)</sup>	\$ 258,196	\$ 250,100	Various	Various	Various	Various
Total	\$ 258,196	\$ 250,100				

<sup>(a)</sup> Funds in this category invest in hedge funds to achieve capital appreciation with limited variability of returns.

NOTE 6 - FIXED ASSETS

Fixed assets consist of the following:

	June 30,	
	2020	2019
Land improvements, non-depreciable	564,403	\$ 550,043
Buildings	3,133,358	3,067,718
Office equipment	41,579	41,579
Vehicles	195,966	141,277
Total	3,935,306	3,800,617
Less accumulated depreciation	(775,811)	(612,059)
Fixed assets - net	\$ 3,159,495	\$ 3,188,558

Depreciation expense for the years ended June 30, 2020 and 2019 was \$134,092 and \$127,242, respectively.

NOTE 7 - LAND AND OTHER ASSETS HELD FOR INVESTMENT

Land and other assets held for investment consists of the following:

	June 30,	
	2020	2019
Land and mineral rights	\$ 231,531	\$ 231,531
Interests in S-Corporation and Partnership	-	44,350
Works of art	20,000	20,000
Storage equipment	1,000	1,000
Total	<u>\$ 252,531</u>	<u>\$ 296,881</u>

If facts and circumstances suggest that land and other assets held for investment may be impaired, the carrying value is reviewed for recoverability. If this review indicates that the carrying value of the asset will not be recovered, the carrying value is reduced to its estimated fair value through an impairment loss. During the year ended June 30, 2020 and 2019, an impairment loss of \$0 and \$465,850, respectfully was recognized on the statements of activities related to the valuation of coal producing mineral rights.

NOTE 8 - LOAN PAYABLE

Loan payable consists of the following:

	June 30,	
	2020	2019
Loan payable to United Bank, Inc. for \$3,530,000. Payments are to be made in monthly installments of \$15,247 including a fixed interest rate of 3.19% and matures June 27, 2024. The loan is collateralized by a first deed-of-trust on Building A located at 921 Mineral Road and the assignment of all lease agreements.	\$ 3,071,028	\$ 3,152,901
Less: current portion of loan payable	<u>(86,249)</u>	<u>(83,599)</u>
Net long-term portion	<u>\$ 2,984,779</u>	<u>\$ 3,069,302</u>



NOTE 8 - LOAN PAYABLE (Continued)

Scheduled principal payments for long-term debt are as follows:

For the year ended June 30,	
2021	\$ 86,249
2022	89,041
2023	91,924
2024	<u>2,803,814</u>
Total	<u>\$ 3,071,028</u>

NOTE 9 - RELATED PARTY TRANSACTIONS

The Foundation entered into an operating lease agreement effective November 18, 2009 with Glenville State College for the Alumni House, 3,780 square feet located at 213 North Court Street. The lease is payable in annual installments of \$1 and expires on June 30, 2049.

The Foundation entered into an operating lease agreement effective July 1, 2013 with the Glenville State College Board of Governors for 2.74 acres of a 76.2 acre tract. The lease is payable in annual installments of \$1 and expires on June 30, 2043.

The Foundation entered into a lease agreement effective July 1, 2013 with Glenville State College Board of Governors for 18,000 square feet of the second floor of the Waco Center's Building A. The lease is receivable in annual installments of \$1 and expires on June 30, 2043 at which time the lease provides for the transfer of ownership of Building A to the College.

The Foundation entered into a line of credit agreement effective May 15, 2019 with Glenville State College for up to \$1,000,000. The line of credit has an interest rate of 4% per annum. As of June 30, 2020 and 2019, the College owed the Foundation \$1,000,000 and \$500,000, respectfully, on this line of credit. The balance is included in related party receivables in the statements of financial position.

NOTE 10 - LEASES - LESSOR

Operating - The Foundation entered into a cancellable operating lease with Minnie Hamilton for 10,585 square feet of the first floor of the Waco Center's Building A. The lease was effective July 15, 2014 and shall expire on July 14, 2054, unless sooner by mutual agreement. The cost of the space was \$889,638 and \$889,638 at June 30, 2020 and 2019, respectively. Accumulated depreciation on the space was \$184,063 and \$153,386 at June 30, 2020 and 2019, respectively. The minimum lease receivable for the first five years is \$14,133 per month (\$169,600 per year) with each succeeding five-year period being readjusted, but at no time exceeding a 2.5% increase per year.

#### NOTE 11 - ADMINISTRATIVE FEE ASSESSMENT

As provided by the West Virginia Code, the Foundation is entitled to charge an administrative fee for the management of the various assets held in trust. For the years ended June 30, 2020 and 2019, the Foundation charged an administrative fee sufficient to cover operating expenses of \$46,133 and \$208,234, respectively. For financial statement purposes, the administrative fee income assessed by the Foundation is netted against the administrative fee expense recognized by the funds. These amounts net to zero, and no income or expense is reported.

#### NOTE 12 - CONCENTRATIONS

The Foundation places its cash with local high-credit quality financial institutions under normal financial arrangements. During the year ended June 30, 2020, the Foundation's cash balances periodically exceeded the FDIC insured deposit limit of \$250,000.

#### NOTE 13 - ENDOWMENT FUNDS

The Foundation's endowment funds consist of individual funds established by donors for a variety of purposes, including scholarships and Foundation specified projects. Endowment assets include those assets of donor restricted funds that the Foundation must hold in perpetuity. As required by accounting principles generally accepted in the United States of America, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

The Foundation has adopted investment and spending policies for endowment assets that support the Foundation's mission and purpose which are best served over the long term through a flow of interest income and an expanding flow of dividends and capital gains. Achieving these desired ends will help preserve the current purchasing power originating with the Foundation's invested funds, and it will not place at risk the principal value of those funds. The overriding investment objective is to earn a real total rate of return (interest and dividend income, plus realized and unrealized appreciation expressed as a percentage of market value, both adjusted for inflation) averaging at least 5.0 percent per annum, measured over a three-year to five-year period.

The permanent nature of the endowment funds requires that the Board of Directors work to maintain the purchasing power of endowment assets into perpetuity. To accomplish this, the Foundation links its investment objectives with its spending policy. The goal is to ensure that funds currently available from the endowment will provide the same level of support to Glenville State College, both now and in the future.

In an effort to protect the endowment funds, meet current spending needs, and provide long-term growth, the Foundation has established the following spending policy. This policy is designed to meet two objectives:

1. To release as much current income as possible in a steady and consistent stream; and,
2. To protect the value of the endowment assets against inflation so as to allow College programs, at a minimum, to be supported at today's level far into the future.

NOTE 13 - ENDOWMENT FUNDS (Continued)

The portfolio encompassing endowment funds generates a total investment return consisting of four components: interest income, dividend income, realized capital gains, and unrealized capital appreciation measured by growth in market value. A portion of this total investment return on the portfolio is to be distributed to all endowment accounts to be expended annually in support of the needs of the Foundation and the College in conformity with the purposes and restrictions on each specific account. The total investment return is to be calculated on June 30 of each year.

The annual amount to be distributed to endowment accounts during the fiscal year beginning each July 1, shall be the minimum of 5.0 percent of the endowment portfolio's average market value on June 30, for the three years immediately preceding the establishment of the distributable amount.

The Board of Directors of the Foundation has interpreted the West Virginia 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 the donor restricted endowment funds absent 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 endowment, (b) the original value of subsequent gifts to the endowment, and (c) accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. These funds are classified as net assets with donor restrictions until they are appropriated for expenditure by the organization in a manner consistent with the standard of prudence prescribed by UPMIFA. In accordance with UPMIFA, the Foundation considers the following factors in making a determination to appropriate or accumulate donor restricted endowment funds: the duration and preservation of the fund, the purposes of the Foundation and the donor restricted endowment fund, general economic conditions, the possible effect of inflation and deflation, the expected total return from income and the appreciation of investments, and other resources of the Foundation.

The endowment net assets consisted of the following types of funds:

	<u>Without donor restrictions</u>	<u>With donor restrictions</u>	<u>Total</u>
<u>June 30, 2020</u>			
Total endowment funds	<u>\$ 325,612</u>	<u>\$ 11,498,783</u>	<u>\$ 11,824,395</u>
<u>June 30, 2019</u>			
Total endowment funds	<u>\$ 231,470</u>	<u>\$ 11,179,420</u>	<u>\$ 11,410,890</u>

NOTE 13 - ENDOWMENT FUNDS (Continued)

Change in endowment net assets for the years ended June 30, 2020 and 2019 are as follows:

	Without donor restrictions	With Donor restrictions	Total
Endowment funds at June 30, 2018	\$ 93,487	\$ 10,128,637	\$ 10,222,124
Bequest and contributions	-	1,375,617	1,375,617
Investment return	11,694	547,704	559,398
Expenditures	(43,032)	(401,691)	(444,723)
Change to endowment	<u>169,321</u>	<u>(470,847)</u>	<u>(301,526)</u>
Endowment funds at June 30, 2019	231,470	11,179,420	11,410,890
Bequest and contributions	-	279,481	279,481
Investment return	5,282	136,958	142,240
Expenditures	(691)	(278,362)	(279,053)
Change to endowment	<u>89,551</u>	<u>181,286</u>	<u>270,837</u>
Endowment funds at June 30, 2020	<u>\$ 325,612</u>	<u>\$ 11,498,783</u>	<u>\$ 11,824,395</u>

From time to time, the fair value of assets associated with individual donor restricted endowment funds may fall below the level that the donor contributed. As of June 30, 2020, deficiencies of this nature exist in 68 donor restricted endowment funds, which together have an original gift amount of \$5,281,515, a current fair value of \$4,628,192, and a deficiency of \$653,323. As of June 30, 2019, deficiencies of this nature exist in 58 donor restricted endowment funds, which together have an original gift amount of \$4,379,237, a fair value of \$3,813,696, and a deficiency of \$565,541. These deficiencies resulted from unfavorable market fluctuations and continued appropriation to certain programs that was deemed prudent by the Board of Directors. During the years ended June 30, 2020 and 2019, the Foundation did not have a policy regarding spending from underwater endowment funds.

NOTE 14 - NET ASSETS WITH DONOR RESTRICTIONS

	June 30,	
	2020	2019
Donor restricted net assets available for grants, scholarships, and donor-designated charitable purposes for the benefit of Glenville State College; and net assets intended to be held in perpetuity	<u>\$ 12,792,398</u>	<u>\$ 12,726,735</u>

NOTE 15 - FUNCTIONAL EXPENSE

Expenses are allocated among program services, management and general, and fundraising based on the purposes for which the expenses have been incurred. The Foundation incurs certain joint costs which are not specifically attributable to a particular component of activities. These costs include salaries and wages, depreciation, interest, and certain office and occupancy expenses. Joint costs are allocated on the basis of estimates of time and effort, square footage, or purposes for which the expenses have been incurred. For the years ended June 30, 2020 and 2019, the following table represents operating expenses within both natural and functional classifications:

<u>June 30, 2020</u>	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Expenditures for benefit of				
Glenville State College	\$ 894,355	-	-	894,355
Scholarships	320,911	-	-	320,911
Salaries and wages	29,036	58,070	58,070	145,176
Legal, consulting, and accounting	-	17,750	-	17,750
Investment management fee	-	76,577	-	76,577
Miscellaneous	-	2,386	597	2,983
Promotions and publications	83,912	-	9,324	93,236
Office	427	427	1,280	2,134
Travel and advancement	14,660	-	21,990	36,650
Memberships and subscriptions	433	433	1,297	2,163
Insurance	7,760	7,761	-	15,521
Interest	50,545	50,544	-	101,089
Depreciation	67,046	67,046	-	134,092
Meals and meetings	-	339	-	339
Annual fund	-	579	5,211	5,790
Alumni	6,214	1,553	-	7,767
Database management	14,577	7,289	14,577	36,443
Total expenses	<u>\$ 1,489,876</u>	<u>\$ 290,754</u>	<u>\$ 112,346</u>	<u>\$ 1,892,976</u>

NOTE 15 - FUNCTIONAL EXPENSE (Continued)

<u>June 30, 2019</u>	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Expenditures for benefit of				
Glenville State College	\$ 1,467,079	-	-	\$ 1,467,079
Scholarships	355,403	-	-	355,403
Salaries and wages	24,913	49,828	49,828	124,569
Legal, consulting, and accounting	-	30,495	-	30,495
Investment management fee	-	69,442	-	69,442
Miscellaneous	-	2,234	559	2,793
Promotions and publications	115,763	-	12,863	128,626
Office	1,030	1,030	3,088	5,148
Travel and advancement	3,676	-	5,514	9,190
Memberships and subscriptions	434	434	1,300	2,168
Insurance	7,298	7,298	-	14,596
Interest	51,867	51,866	-	103,733
Depreciation	63,621	63,621	-	127,242
Meals and meetings	-	246	-	246
Annual fund	-	800	7,200	8,000
Alumni	7,050	1,762	-	8,812
Impairment loss	-	465,850	-	465,850
Database management	11,724	5,863	11,724	29,311
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenses	\$ 2,109,858	\$ 750,769	\$ 92,076	\$ 2,952,703
	<hr/>	<hr/>	<hr/>	<hr/>

**GLENVILLE STATE COLLEGE  
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULES OF PROPORTIONATE SHARE OF NET PENSION LIABILITY AND CONTRIBUTIONS**

Schedule of Proportionate Share of TRS Net Pension Liability

Measurement Date	College's Proportionate Share as a Percentage of Net Pension Liability	College's Proportionate Share	State's Proportionate Share	Total Proportionate Share	College's Covered Employee Payroll	College's Proportionate Share as a Percentage of Covered Payroll	College's Plan Fiduciary Net Position as a Percentage of Total Pension Liability
June 30, 2014	0.525160%	\$ 1,811,863	\$ 4,093,721	\$ 5,905,584	\$ 1,305,234	139%	65.95%
June 30, 2015	0.043056%	\$ 1,492,000	\$ 3,404,353	\$ 4,896,353	\$ 1,028,446	145%	66.25%
June 30, 2016	0.039778%	\$ 1,634,806	\$ 3,113,871	\$ 4,748,677	\$ 907,360	180%	65.57%
June 30, 2017	0.045449%	\$ 1,570,250	\$ 3,472,445	\$ 5,042,695	\$ 921,675	170%	67.85%
June 30, 2018	0.030098%	\$ 939,737	\$ 2,434,910	\$ 3,374,647	\$ 700,282	134%	71.20%
June 30, 2019	0.024200%	\$ 719,991	\$ 1,738,186	\$ 2,458,177	\$ 650,657	111%	72.64%

Schedule of Employer Contributions

Measurement Date	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a Percentage of Covered Payroll
June 30, 2014	\$ 239,000	\$ 241,922	\$ (2,922)	\$ 1,305,234	18.54%
June 30, 2015	\$ 239,000	\$ 195,785	\$ 43,215	\$ 1,028,446	19.04%
June 30, 2016	\$ 166,922	\$ 154,213	\$ 12,709	\$ 907,360	17.00%
June 30, 2017	\$ 188,148	\$ 188,146	\$ 2	\$ 921,675	20.41%
June 30, 2018	\$ 133,576	\$ 133,576	\$ -	\$ 700,282	19.07%
June 30, 2019	\$ 104,835	\$ 104,835	\$ -	\$ 650,657	16.11%

These schedules are intended to show information for ten years. Additional years will be displayed as they become available.

**Notes to Required Supplementary Information  
For the Year Ended June 30, 2020**

There are no factors that affect trends in the amounts reported, such as a change of benefit terms or assumptions. With only five years reported in the required supplementary information, there is no additional information to include in notes. Information, if necessary, can be obtained from the CPRB Comprehensive Annual Financial Report.

**GLENVILLE STATE COLLEGE  
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULES OF PROPORTIONATE SHARE OF NET OPEB LIABILITY AND  
CONTRIBUTIONS**

Schedule of Proportionate Share of Net OPEB Liability

Measurement Date	College's Proportionate Share as a Percentage of Net OPEB Liability	College's Proportionate Share	State's Proportionate Share	Total Proportionate Share	College's Covered Employee Payroll	College's Proportionate Share as a Percentage of Covered Payroll	College's Plan Fiduciary Net Position as a Percentage of Total OPEB Liability
June 30, 2017	0.17441669%	\$ 4,288,887	\$ 880,942	\$ 5,169,829	\$ 3,835,528	111.82%	25.10%
June 30, 2018	0.18746617%	\$ 4,021,967	\$ 831,233	\$ 4,853,200	\$ 3,844,357	104.62%	30.98%
June 30, 2019	0.18129702%	\$ 3,007,958	\$ 615,562	\$ 3,623,520	\$ 3,490,320	86.18%	39.69%

Schedule of Employer Contributions

Measurement Date	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a Percentage of Covered Payroll
June 30, 2017	\$ 358,249	\$ 358,249	\$ -	\$ 3,835,528	9.34%
June 30, 2018	\$ 373,889	\$ 373,889	\$ -	\$ 3,844,528	9.73%
June 30, 2019	\$ 373,523	\$ 373,523	\$ -	\$ 3,490,320	10.70%

These schedules are intended to show information for ten years. Additional years will be displayed as they become available.

**Notes to Required Supplementary Information  
For the Year Ended June 30, 2020**

There are no factors that affect trends in the amounts reported, such as a change of benefit terms or assumptions. With only one year reported in the required supplementary information, there is no additional information to include in notes. Information, if necessary, can be obtained from the West Virginia Retiree Benefit Health Benefit Trust Fund Audited Schedules of Employer Other Post-Employment Benefits Allocations and Other Post-Employments Benefits Amounts by Employer.



**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**

To the Board of Governors  
Glenville State College  
Glenville, 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 the discretely presented component unit of Glenville State College (the College) as of and for the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise the College’s basic financial statements, and have issued our report thereon dated October 15, 2020. Our report includes a reference to other auditors who audited the financial statements of Glenville State College Foundation, Inc., as described in our report on the College’s financial statements. The financial statements of Glenville State College Foundation, Inc. were not audited in accordance with *Government Auditing Standards*.

**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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College’s internal control. Accordingly, we do not express an opinion on the effectiveness of the College’s internal control.

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

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

### **Compliance and Other Matters**

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

### **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.

*Hayflick CPAs PLLC*

Huntington, West Virginia  
October 15, 2020