

Federal Compliance Filing by Institutions

Effective September 1, 2016 – August 31, 2018

This document outlines the information institutions should provide in a separate federal compliance section of their Assurance Argument or Comprehensive Quality Review. Institutions should answer the questions below and provide supporting documentation where necessary. A list of required and optional appendixes is provided at the end of the document.

The information requested in this document should be uploaded in the Assurance System in a separate federal compliance document **before** the visit unless otherwise noted. The institution should refer to the *Federal Compliance Overview: Information for Institutions and Peer Reviewers* in completing this template. This guide identifies applicable HLC policies and provides an explanation of each requirement.

Note that some federal requirements are related to the Criteria for Accreditation or Assumed Practices. This document identifies those related Criteria and Assumed Practices so that the institution may cross-reference any material it prepares to address them. The document also provides cross-references to the Code of Federal Regulations; while these cross-references will provide context for HLC's requirements, it is important that institutions write to HLC's requirements and not to the federal regulations cited.

Institution name: Barclay College

Main contact in the financial aid office: Ryan Haase

Number of staff members in the financial aid office: 1 full-time; 1 part-time

Identify when the last U.S. Department of Education training for the staff of the financial aid office occurred: outsourced seminar Summer 2016; SIS training Fall 2017.

Assignment of Credits, Program Length and Tuition

- 1. Complete the <u>Worksheet for Institutions on the Assignment of Credit Hours and Clock Hours</u>. Submit the worksheet and the attachments listed in it as **Appendix A**.
- 2. What is the length in semester or quarter hours or other applicable units of each of the institution's degree programs? Institutions offering programs at a single degree level may be able to identify a specific number of semester or quarter hours to which all their programs conform; institutions with programs at different degree levels may need to expand their answer, and if so should include a list in Part A, Section 1 of the *Worksheet for Institutions on the Assignment of Credit Hours and Clock Hours* (Appendix A).

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- 3. Are there any differences in tuition for specific programs?
 - 🗌 Yes
 - 🛛 No

If so, please identify the programs and explain the rationale for the difference in tuition.

For more information see Federal Requirements 34 CFR §602.16(a)(1)(viii), 34 CFR §602.24(f), 34 CFR §600.2, and 34 CFR §668.8(k) and (I).

Related HLC Requirements: Core Component 3.A and Assumed Practice B.1.

Institutional Records of Student Complaints

4. What is the institution's process for handling student complaints?

Student Services inestigates each complaint and seeks resulution by discussion or approriate action. The action taken is recorded with the outcome in a complaint log housed in the Student Services folder on the server.

5. Provide the institution's complaint policy and procedure and the web address where the public can find this information:

The complaint policy and process is described in the Student Handbook which is vailable in printed form to each student and in electronic form to all who have access to the college network. The web adress is www.barclaycollege.edu. It is listed as a link titled, Handbook.. or attach as **Appendix B**.

- 6. Provide an aggregated report of the number and type of complaints received since the last comprehensive evaluation by HLC and explain their resolutions. Attach as **Appendix C**.
- 7. How does the institution integrate what it has learned from the complaint process into improvements in services or in teaching and learning?

Discussions are regularly held in the President's Cabinet and, depending on the situation, in faculty meetings. Student Services personell meet often to discuss situations that arise from student life.

For more information see Federal Requirement 34 CFR §602.16(a)(1)(ix).

Related HLC Requirements: Core Component 2.A and Assumed Practice A.3, A.4.

Publication of Transfer Policies

8. Where are the institution's transfer policies published?

Transfer Policies are published in the Student Handbook (page 19), in each of the college catalogs, in the Faculty/Staff Handbook (pages 52 and 56) and in the Registrar's Manual (Transfer Section). The policy is found in the campus cataolg at page 15, and online at page 14. Each of these catalogs is available at the college website at https://www.barclaycollege.edu/pdf/CatalogCampus.pdf.

Provide copies of the published transfer policies (such as those included in the institution's catalog, on the website or in other appropriate publications) as **Appendix D**.

9. How does the institution disclose articulation agreements, at both the institutional level and the program level, to current and prospective students? (Ensure that the disclosures clearly identify whether the institution 1) accepts credits from the other institution(s) through the articulation agreement; 2) sends credits to the other institution(s) through the articulation agreement; 3) both

offers and accepts credits with the institution(s) in the articulation agreement; and 4) what specific credits articulate through the agreement [e.g., general education only; pre-professional nursing courses only; etc.].)

The articulation agreements in place with other colleges are listed in the appropriate catalogs and there are handout materials that are given to prospective students. The main means to disclose these programs is, however, at the college websiste www.barclaycollege.edu. A document "Articulation Agreements" is linked in the "About Barclay College" section.

Provide a list of articulation agreements as **Appendix E** and the web address where the public can access this list. Note that you do not need to provide the full articulation agreements, only the list of agreements that you make public.

10. What is the process implemented by the institution to align the disclosed transfer policies with the criteria and procedures used by the institution in making transfer decisions?

The Registrar is the one charged with assuring the transfer policies are kept. The VP for Academics and the student academic advisors are also called upon to check that the policy is followed.

The Registrar evaluates the incoming student transcripts and transfers credits according to the policy. If there are cases outside of the policy (accreditation for the college, level of a class, etc.) the Registrar confers with the VP for Academics.

Any time the transfers might exceed the 40% allowed for a core component of a major or more than 70% of the whole he must take the decision to do so to the faculty.

Provide evidence (e.g., charts, data, etc.) that institutional decisions regarding transfer of academic credit align with the policy:

See Appendix F or attach as **Appendix F**.

For more information see Federal Requirement 34 CFR §668.43(a)(11).

Related HLC Requirements: Core Component 2.A and Assumed Practice A.5.D.

Practices for Verification of Student Identity

11. Does the institution have students enrolled in distance or correspondence courses, as defined in federal definitions?

🛛 Yes

🗌 No

12. How does the institution verify the identity of students enrolled in these courses?

Because the Spiritual Formation program uses an electronic conferencing system as well as the face-to-face sessions student verification is confirmed in person.

For the Online program, both undergraduate and graduate, student verification is handled by providing unique logins and passwords for each user, promoting Academic Honesty in the orientation, requiring that an Academic Honesty Verification be signed after each class, and by requiring logins for quizzes. Students in the application process are required to provide references from people who know them. These references are checked.

13. Are there any additional costs (e.g., fees associated with test proctoring) charged directly to the student because of this method?

🗌 Yes

🛛 No

Audience: Institutions Form Published: March 2016 © Higher Learning Commission 14. What are these additional costs?

NA

15. How are the additional costs disclosed to students prior to enrollment in a distance or correspondence course?

NA

Provide copies of the disclosures and the web address where the public can access such information as **Appendix G**.

16. How does the method of verification make reasonable efforts to protect student privacy?

No personal information is displayed for others than those who need to know.

For more information see Federal Requirement 34 CFR §602.17(g).

Related HLC Requirement: Core Component 2.A.

Title IV Program Responsibilities

This requirement has several components the institution must address. The institution staff compiling this information should work with the financial aid office and the chief financial officer or comptroller. For more information see Federal Requirement 34 CFR 602.16(a)(1)(x).

17. General Program Responsibilities

a. What is the current status of the institution's Title IV program (e.g., recertified on date x, provisionally certified on date x, etc.)?

Recertified June 2015.

b. When was the institution's most recent Title IV program review?

The audit proces for the college reviews the financial aid program ech year. The last college audit was August 2017

c. Has the institution been audited or inspected by the Office of the Inspector General of the U.S. Department of Education since the last comprehensive evaluation by HLC?

Yes

🖂 No

- d. Attach the most recent Title IV program review, or other inspection or audit reports since the last comprehensive evaluation by HLC, as **Appendix H**.
- e. List any limitation, suspension or termination actions imposed on the institution by the U.S. Department of Education (hereafter referred to as "the Department") since the last comprehensive evaluation by HLC and the reason for such actions.

NA

f. List any fines, letters of credit or heightened monitoring imposed on the institution by the Department since the last comprehensive evaluation by HLC and the reason for such actions.

NA

g. What response and corrective actions has the institution taken in regard to these Department actions?

NA

h. What are the consequences of these challenges for the institution's short- and long-term financial health?

NA

i. What are the findings from the OMB Circular A-133 portion of the institution's three most recent audited financial statements, which identifies material weaknesses in the processing of financial aid?

All of the last three audits found that he financial aid office complied with the requirements. No adverse or negative findings were reported.

- j. In which of the following Title IV federal financial aid programs does the institution participate? Select all that apply:
 - Pell Grant
 Federal Family Education Loan
 Federal Direct Stafford Loan
 Direct PLUS Loan
 Federal Supplemental Educational Opportunity Grant
 Federal Work Study
 Perkins Loans
 Academic Competitiveness Grant

Provide all correspondence with the Department and other documents that explain the above responses as **Appendix I.**

For more information see Federal Requirement 34 CFR §668.16.

- 18. Financial Responsibility Requirements
 - a. What were the outcomes of the three most recent Department reviews of the institution's composite ratios and financial audits?
 Each of the audits for the past three years have given unqualified conformation of compliance.
 - b. Have there been any fines, penalties, letters of credit or other requirements imposed by the Department as a result of these reviews? No fines.

Note: HLC also annually analyzes each institution's financial ratios to determine whether there might be financial concerns. The peer review team checks with the institution and the HLC staff to determine whether HLC or the Department has previously raised concerns about the institution's finances based on these ratios.

c. What actions has the institution taken or does it plan to take in response to any concerns raised by HLC or the Department? (*Related HLC Requirements: Core Components 5.A, 2.B; Assumed Practice D.1.*) NA

Provide all correspondence with the Department and other documents that explain the above actions as **Appendix J**.

For more information see Federal Requirements 34 CFR 668.15, 34 CFR 668.23, 34 CFR 668.171, 34 CFR 668.173, and 34 CFR 668.174.

Related HLC Requirements: Criterion 5, Core Components A (resources) and B (administrative capacity).

19. Default Rates. The institution should take steps to avoid excessive loan default rates.

Institutions and teams should use the three-year default rate to complete this section.

a. What are the student loan default rates as provided by the Department for the three years leading up to the visit? (Institutions with evaluations after September must include the most recent cohort default rate in the Federal Compliance Filing or ensure that the most recent rate is provided to the team on-site if the rate was not available when the Federal Compliance Filing was submitted.)

Year 1: 12:1

Year 2: 6:8

Year 3: 6:8

b. If the institution's default rates are higher than those of its peer institutions, if the institution's rates are rising, or if the rates have exceeded Departmental thresholds or triggered a Department review, what actions has the institution taken in response?

Default Rate Response Steps taken

1. Dissemination of information to students of the importance of not going into default on their loans. a. meeting with all graduating seniors about the negative impact going into default would be.

2. Sent out a letter about a year from graduation to remind them the damage it will cause them and Barclay College, if they go into default. Letter sent each year.

3. Letter to each name we receive that are in default, to remind them the importance of making their monthly payments. Included a flyer from NSLP about default.

Provide any correspondence with the Department related to default rates and any default rate management plan required by the Department as **Appendix K**.

 c. Does the institution participate in private loan programs or any loan services that it provides to students directly or that a related corporation provides to its students?
 Xes

🗌 No

If yes, provide a list of companies that provide loan services to the institution's students and explain the relationship of these companies to the institution.

Loan companies that Barclay works with are Sallie Mae and Wells Fargo. Barclay goes through Great Lakes to certify the alternative loans.

Provide samples of the loan agreements and disclosure information as Appendix L.

For more information see Federal Requirements 34 CFR §668.201, §668.204, and §668.217.

Related HLC Requirements: HLC Criterion 2, Core Component A (integrity); Criterion 5, Core Components A (resources) and B (administrative capacity); Assumed Practices D.1–5.

20. Campus Crime Information, Athletic Participation and Financial Aid, and Related Disclosures. Title IV responsibilities include the legal obligation to disclose information to students and to the public about campus crime, athletic participation and financial aid.

- a. What administrator or office on campus is responsible for ensuring that these disclosures are regularly compiled and published and that the data are accurate? Student Services and the VP for Student Services
- b. Has the institution been the subject of any federal investigation related to any of the required disclosures listed in question 20?

Yes

🖂 No

c. Does the institution have any findings from the Department regarding these disclosures? $\hfill\square$ Yes

🖂 No

Explain any findings related to any of the required disclosures listed in question 20 and corrective action plans the institution may have put together to remedy the findings. NA

d. Provide copies of the information disclosed to students and provide the web address where this information is made available to the public as **Appendix M**.

For more information see Federal Requirements 34 CFR §668.40, 668.41, 668.42, 668.43, 668.44, 668.46, and 668.49.

- 21. Student Right to Know/Equity in Athletics. Title IV responsibilities require that institutions provide to students and the public graduation/completion rates for the student body by gender, ethnicity, receipt of Pell grants and other data as well as information about the process for withdrawing as a student, cost of attendance, policies on refund and return of Title IV financial aid, current academic programs and faculty, names of applicable accrediting agencies, description of facilities for disabled students, and the institution's policy on enrollment in study abroad. In addition, certain institutions need to disclose their transfer-out rate. Also, institutions with athletic programs are required to disclose athletic participation rates and financial support data.
 - a. What administrator or office on campus is responsible for ensuring that these disclosures are regularly compiled and published and that the data are accurate? Institutional Reporting (formerly was part of the Registrar's Office) assures the percentages and reportable data are current. The Associate VP for Campus Academics assures that the data in the campus catologs is current with information concerning withdrawals and enrollment. The Director of Online Services does the same for the online catalog. The VP for Student Services also publishes the data needed by students in the Student Handbook.
 - b. Has the institution been the subject of any federal investigation related to any of the required disclosures listed in question 21?

Yes

🛛 No

- c. Does the institution have any findings from the Department regarding these disclosures? $\hfill\square$ Yes
 - 🖂 No

- Explain any findings related to any of the required disclosures listed in question 21 and corrective action plans the institution may have put together to remedy the findings. NA
- e. Attach copies of the information disclosed to students and provide the web address where this information is made available to the public as **Appendix N**.

For more information see Federal Requirements 34 CFR §668.41, 668.45, 668.48, and 668.8.

Related HLC Requirement: Assumed Practice A.6.

- 22. Satisfactory Academic Progress and Attendance Policies. The institution is required to have a Satisfactory Academic Progress policy and an attendance policy as part of the Title IV program.
 - a. Are these policies readily available to students?
 - 🛛 Yes
 - 🗌 No
 - b. Do they satisfy state or federal requirements? ⊠ Yes
 - □ No
 - c. Does the institution have any findings from the Department regarding these disclosures? $\hfill\square$ Yes
 - 🛛 No

Explain any findings related to any of the required disclosures listed in question 22 and corrective actions that may have been required by the Department related to these findings. NA

- d. Attach copies of the information disclosed to students and provide the web address where this information is made available to the public as **Appendix O**.
- e. Are the policies being appropriately applied by the institution in individual student situations?

Note: HLC does not necessarily require that the institution take attendance unless required to do so by state or federal regulations but does anticipate that institutional attendance policies provide information to students about attendance at the institution.

🛛 Yes

🗌 No

For more information see Federal Requirement 34 CFR §668.34.

Related HLC Requirements: Criterion 3, Core Component A; Assumed Practice A.5.

23. Contractual Relationships. List any contracts related to academic programs with third-party entities not accredited by a federally recognized accrediting agency. Attach as **Appendix P**. Include the name of the provider, the name of the relevant academic program, what the provider does, the dates when the relationship starts and ends, and the date it was approved by HLC if required.

(The institution should have previously disclosed to HLC all existing contracts and received approval for those contracts as required by HLC policy. Institutions can see the list of HLC-approved contractual arrangements on its *Institutional Status and Requirements (ISR) Report*. HLC's substantive change policy requires that the institution notify HLC of any new contracts for up to 25 percent of an academic program, that the institution obtain prior HLC approval before initiating any contract for 25 to 50 percent of a program, and that HLC approve contracts for more than 50 percent of a program only in exceptional circumstances under strict scrutiny.)

For more information see Federal Requirements 34 CFR §668.5 and 602.22(a)(2)(vii).

Related HLC Requirements: Assumed Practices A.10–11.

24. Consortial Relationships. List any consortial relationships with other entities accredited by a federally recognized accrediting agency. Attach as **Appendix Q.** Include the name of the provider, the name of the relevant academic program, what the provider does, the dates when the relationship starts and ends, and the date it was approved by HLC if required.

(The institution should have previously disclosed to HLC all existing consortiums and received approval for those consortial arrangements as required by HLC policy. Institutions can see the list of HLC-approved consortial arrangements on its *Institutional Status and Requirements (ISR) Report*. HLC's substantive change policy requires that the institution notify HLC of any new consortiums for up to 25 percent of an academic program, that the institution obtain prior HLC approved before initiating any consortiums for 25 to 50 percent of a program, and that HLC approve consortiums for more than 50 percent of a program only in exceptional circumstances under strict scrutiny.)

For more information see Federal Requirement 34 CFR §668.5.

Related HLC Requirements: Assumed Practices A.10–11.

Required Information for Students and the Public

- 25. Provide course catalogs and student handbooks. Attach as Appendix R.
- 26. Which sections of the institution's website include required disclosure information? Provide the webpage name and link for each. https://www.barclaycollege.edu/about/
- 27. What policies and processes does the institution have in place to ensure required information for current and prospective students about institutional programs, fees, policies and related required information is accurate, timely and appropriate? Attach copies of these policies and procedures as **Appendix S**.

For more information see Federal Requirement 34 CFR §602.16(a)(1)(vii).

Related HLC Requirements: Core Component 2.A, 2.B; Assumed Practice A.5.

Advertising and Recruitment Materials and Other Public Information

28. Do the institution's advertisements and recruiting materials provide accurate, timely and appropriately detailed information to current and prospective students, and is information about the institution's accreditation status with HLC and other accrediting agencies clear and accurate? If the institution has

been placed on a sanction or its programmatic accreditation has been withdrawn, do the disclosures accurately explain this information?

🛛 Yes

🗌 No

Provide copies of these advertising and recruiting materials as **Appendix T**.

29. Which sections of the institution's website include advertising and recruiting information? Provide the webpage name and link for each.

https://www.barclaycollege.edu/undergraduate/campus/

https://www.barclaycollege.edu/undergraduate/online/

https://www.barclaycollege.edu/about/

https://www.barclaycollege.edu/graduate/

- 30. What policies and processes does the institution have in place to ensure advertising and recruiting information to current and prospective students about its programs, locations and policies is accurate, timely and appropriate? Provide copies of these policies and procedures as **Appendix U**.
- 31. What webpage displays the Mark of Affiliation on the institution's website? Provide a link.

https://www.barclaycollege.edu/about/accreditation/

For more information see Federal Requirements 34 CFR §602.16(a)(1)(vii) and 602.23(d).

Related HLC Requirements: Core Component 2.B; Assumed Practices A.5, A.7.

Review of Student Outcome Data

Institutions in their program review and institutional improvement processes are required to consider student outcome or performance data on the full range of their offerings where such data are available. Data can be at the institutional or the program level. Student achievement data typically include retention rates, graduation rates, licensure exam pass rates, employment rates, acceptance to further study or other similar information.

32. How does the institution gather or receive information about student outcomes from academic programs across the institution?

This information is gatherd by the Office for Institutional Reporting and published in a semester report that primarlily goes to officers of the college and to members of the board. Some of the data from the report is posted to the website. https://www.barclaycollege.edu/about/

The college assessment plan calls for much outcome data. This data is collected by the departments and handed oveer to the Assessment Office.

33. List the types of student outcome data available to the institution:

See Appendix V or attach as **Appendix V**.

34. Explain how information about student outcomes informs planning, academic program review, assessment of student learning, consideration of institutional effectiveness, and other topics.

Data from the assessmeent process is regularly addressed in faculty meetings and has an impact on the workof the CAP (Committee for Assessment and Planning). Divisional objectives and course objectives

have been modified. New processes have been put into effect. Budget considerations for personnell and material have been made based on the assesent outcomes.

35. The federal government is increasingly concerned that institutions and accreditors are taking into account federal metrics in the review of student outcome data. These metrics are best found in the <u>College Scorecard</u>.

Explain how information from the Scorecard is incorporated in the institution's review of its student outcome data. Please note the loan repayment rate identified on the Scorecard and explain how the institution uses this metric in its review of its own data.

The scorecard shows graduation and retention rates. These figures are reported each semester to the college by Institutional Reporting. The scorecard also shows average SAT and ACT Exam scores which are also reported on the various surveys that the college must complete each year. Keeping the annual cost as low as possible is a major concern in planning. Another major concern is increasing the graduation and retention rates. These flucuate each year. For example the retention rate for Fall 2017 is much higher than that which is on the scorecard at the moment. The Loan Re-payment Rate is above averge and because the college wishes to keep it so attention has been given to informing students about the necessity and importance of repayment.

For more information see Federal Requirement 34 CFR 602.16(a)(1)(i).

Related HLC Requirements: Core Components 4.A-C; Assumed Practice C.6, C.7.

Publication of Student Outcome Data

Student outcome data should be made available to the public through the institution's website—for instance, linked to from the institution's home page, included within the top three levels of the website or easily found through a search of related terms on the website—and should be clearly labeled as such. Any technical terms in the data should be defined, and any necessary information on the method used to compile the data should be included. Data may be provided at the institutional or department level or both, but the institution must disclose student outcome data that address the broad variety of its programs.

36. Are student outcome data published on the institution's website following the specifications above?

🛛 Yes

🗌 No

37. How does the institution ensure that the publication of these data accurately reflects the range of programs at the institution?

The data which is published by the college comes generally from the one charged with Institutional Reporting who draws data from the Student Information System. He draws data from thecollege as a whole and assures that the revelant data reflects the entire college program. The recipients of the reports (President's Cabinet, faculty, Board of Trustees)may ask of areas not covered. This would be one way of ensuring coverage of the total college.

38. Provide a link to the webpage(s) that contains the student outcome data.

https://www.barclaycollege.edu/about/

Related HLC Requirement: Assumed Practice A.6.

Standing With State and Other Accrediting Agencies

39. List any relationships the institution has with a specialized, professional or institutional accreditor or with any governing or coordinating bodies in states in which the institution has a presence. Note whether the institution or any of its programs is on a sanction, is provisionally approved or has lost status with any state agency or accrediting body.

Barclay College is accredited by and in good standing with the Association for Biblical Higher Education (ABHE)

Provide the most recent comprehensive evaluation report and action letter from each institutional or specialized accrediting agency as well as any interim monitoring prepared for that agency. Attach as **Appendix W**.

40. Explain how the institution makes its standing with state agencies and accrediting bodies available to students. Provide samples of those disclosures as **Appendix X** and indicate the web address where students and the public can find these disclosures.

https://www.barclaycollege.edu/about/accreditation/

For more information see Federal Requirements 34 CFR §602.28, 34 CFR 668.41, and 668.43.

Related HLC Requirements: Core Component 2.B; Assumed Practices A.7, C.4.

Public Notification of Opportunity to Comment

Local newspapers, institutional websites and alumni magazines are appropriate choices of media in which to solicit public comments. Notices of the opportunity to comment should reach all constituencies but should not unduly burden the institution. Notices of the visit should be published following the format prescribed in the <u>Procedure on Third-Party Comments</u>.

Notices should include:

- The purpose and dates of the visit.
- The institution's accreditation status with HLC.
- An invitation to send written, signed comments directly to HLC.
- Contact information for HLC.

Notices should specify that comments must be sent to HLC no later than four weeks before the start of the visit.

In cases where comments are of a sensitive nature, HLC ensures that the commenter is aware that comments are typically forwarded to the institution and the evaluation team with identifying information intact. In some cases, HLC may redact the identifying information of the commenter or summarize the comment.

41. Submit a list of constituencies that have received the notice of opportunity to comment. (These groups may include students, parents, alumni, taxpayers, donors, community groups and local businesses.)

Alumni, friends of the college, the general public, ans students. Anyone having access to the college webpage, the college publication, The Progress, and local newespapers have received notice of the call to comment.

42. What media did the institution use to solicit comments?

webpage, college publications, and local newspapers (Kiowa County Signal and the Pratt Tribune).

43. Copies of the institution's notices must be sent in PDF format to HLC (legalaffairs@hlcommission.org) at least one month before the comprehensive evaluation visit. The comments and notices are compiled by HLC staff members and sent to the evaluation team and the institution three weeks prior to the visit. As third-party comments are an important part of the comprehensive evaluation, HLC also reviews and forwards comments received after the deadline

lapses and even during the visit. Attach a copy of the notices as Appendix Y.

Competency-Based Programs Including Direct Assessment Programs / Faculty-Student Engagement

44. Does the institution offer any direct assessment programs, as defined in 34 CFR §668.10?

Yes

🖂 No

Note: HLC policy and federal regulations require that direct assessment programs be reviewed and approved by the accrediting agency before they are initiated. Contact your HLC liaison if the institution offers direct assessment programs that have not been approved by HLC.

45. Does the institution offer any competency-based programs?

🗌 Yes

🖂 No

Note: The definition of competency-based and direct assessment programs (as taken from 34 CFR §668.10) can be found on the substantive change application for new competency-based or direct assessment programs.

- 46. Provide a list of direct assessment or competency-based programs offered by the institution. NA
- 47. How does the institution ensure that faculty in these programs regularly engage with students? Please respond to the following questions:
 - a. Do the faculty members initiate communication on some regular basis with the students in the course(s)? If yes, provide examples of how and when this occurs in each program.

NA

b. Do the students have a responsibility to initiate communication with the faculty members on some regular basis that is at least equivalent to contact in a traditional classroom? If yes, provide examples of how and when this occurs.

NA

c. Describe the manner in which faculty respond to questions from students about the academic content of the program. Describe the interaction between faculty and students about demonstrating competencies in the program material.

NA

d. Demonstrate that in the tasks mastered to assure competency, faculty and students interact about critical thinking, analytical skills, written and oral communication abilities, etc., in the context of the course(s) in question with appropriate guidance by faculty.

NA

e. Demonstrate that in the tasks mastered to assure competency, faculty and students interact about core ideas, important theories, current knowledge, etc., in the context of the course(s) in question with appropriate guidance by faculty.

NA

List of Appendixes

Please read each section of this document carefully for instructions on the information and material to be included in these appendixes. Appendixes displayed in italics are optional; the institution may provide the required information either by entering it into this form or by attaching it as an appendix.

Assignment of Credits, Program Length and Tuition

Appendix A...... Worksheet for Institutions on the Assignment of Credit Hours and Clock Hours

Institutional Records of Student Complaints

Appendix B...... Institutional complaint policy and procedure, and web address Appendix C...... Complaints received since last comprehensive evaluation and their resolutions

Publication of Transfer Policies

Appendix D Published transfer policies Appendix E..... List of articulation agreements, and web address Appendix F..... Evidence that decisions regarding transfer align with disclosed policy

Practices for Verification of Student Identity

Appendix G Disclosures of additional costs related to verification, and web address

Title IV Program Responsibilities

Appendix H Most recent program review or other inspection or audit reports since last comprehensive evaluation
Appendix I Correspondence with the Department and other documents explaining the institution's general program responsibilities
Appendix J Correspondence with the Department and other documents explaining the institution's actions in response to concerns regarding its financial responsibility requirements
Appendix K Correspondence with the Department related to default rates and any required default rate management plan
Appendix L
Appendix M Disclosures to students about campus crime information, athletic participation and financial aid, and web address
Appendix N Disclosures to students required by student right to know/equity in athletics responsibilities, and web address
Appendix O Disclosures to students about satisfactory academic progress and attendance policies, and web address
Appendix P List of contractual relationships
Appendix Q List of consortial relationships

Required Information for Students and the Public

Appendix R Course catalogs and student handbooks

Appendix S..... Policies and procedures to ensure required information is accurate, timely and appropriate

Advertising and Recruitment Materials and Other Public Information

Appendix T..... Advertising and recruiting materials

Appendix U Policies and procedures to ensure advertising and recruiting information is accurate, timely and appropriate

Review of Student Outcome Data

Appendix V...... Types of student outcome data available to the institution

Standing With State and Other Accrediting Agencies

Appendix W...... Comprehensive evaluation reports and action letters from and interim monitoring prepared for institutional and specialized accrediting agencies

Appendix X...... Sample disclosures of institution's standing with state agencies and accrediting bodies, and web address

Public Notification of Opportunity to Comment

Appendix Y..... Notices of opportunity to comment



Appendix A: Worksheet for Institutions on the Assignment of Credit Hours and Clock Hours

Instructions

This worksheet should be completed by the person(s) at the institution who knows the most about the institution's calendar and credit hour assignments; at many institutions the registrar may be the appropriate person to complete this worksheet. The person(s) completing the worksheet should work closely with the institution's financial aid officer to ensure consistency between what is reported to HLC on this form and what is reported to the U.S. Department of Education (hereafter referred to as "the Department").

Purpose of this form. This form provides the peer review team with a single source of information about the institution's calendar, credit hour policies and total credit hour generation related to the courses for which it provides instruction, and an overview of the institution's pattern of distribution of credit hour assignments. **It is not an inventory of every course the institution offers.** The institution should:

- Report on academic terms and credit for courses that support the institution's certificate and degree programs.
- When appropriate, include in the form brief explanations of the allocation of credit hours.
- Estimate or round off where appropriate.
- Not include prior learning, transfer, etc., wherein the institution awards credit but does not provide instruction associated with that credit.

Part A. Assignment of Credits and Program Length. All institutions must complete Part A. Institutions that use multiple calendars may need to complete more than one area of Section 1.

Part A includes:

Section 1. Institutional Calendar, Term Length and Type of Credit

Section 2. Format of Courses and Number of Credits Awarded

Section 3. Policy on Credit Hours

Section 4. Total Credit Hour Generation

Section 5. Clock Hours

Clock Hour Worksheet. Institutions should complete this worksheet only if they offer clock hour courses/programs or are required by the Department to report certain courses/programs to the Department in clock hours for Title IV purposes.

Part B. Supplemental Materials

Section 1: Institutional Calendar, Term Length and Type of Credit

Institutions using multiple calendars across the institution may need to complete more than one area of the chart below. For more information about the terminology and calendaring units referenced in this form, see the 2011–2012 "Federal Student Aid Handbook," Volume 3, Chapter 1, "Academic Calendar, Payment Periods and Disbursements." Definitions in this section are taken from that handbook.

Institution name: Barclay College

Calendar	Term	Column 1 Term Length: Number of Weeks	Column 2 Number of Starts
Semester / Trimester Calendar	Standard Format: 14 to 17 week term	17 18 24	1 (campus) 3 (online MA) 4 (online
	Compressed Formats: 4, 8 or other week terms within the semester calendar ¹		
	Summer Term		
Quarter Calendar	Standard Format: 10 to 12 week term		
	Compressed Formats: 2, 5 or other week terms within the quarter calendar ¹		
	Summer Term		

¹If an institution offers a summer term that is different in length than the typical fall semester, it should report summer term information in this section.

Non-standard Terms (terms that are not semesters, trimesters or quarters. A non-standard term may have the following characteristics: courses do not begin and end within a set period of time; courses overlap terms, including self-paced and independent study courses or sequential courses that do not begin and end within a term; terms may be of equal or unequal length.)

Calendar	Term	Column 1 Term Length: Number of Weeks	Column 2 Number of Starts	Column 3 Type of Credit
Non-standard	Term One	NA		
Term Calendar	Term Two	NA		
	Term Three	NA		

Summer Term	NA		
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Degree Programs (Optional)

What is the length in semester or quarter hours or other applicable units of each of the institution's degree programs? Institutions with programs at different degree levels may include a list here if an expanded answer is required (see question 2 in the *Federal Compliance Filing by Institutions.*)

128 semester hours (campus and online

36 semester hours MA

Section 2. Format of Courses and Number of Credits Awarded

Guide to Completing This Section

Purpose

In this section, the institution provides an overview of the pattern of instructional hours required for the credit hours it awards. The sample form provides a suggested approach for conveying that information to the peer review team. The institution may make modifications to the chart's format or add brief notes as appropriate to explain credit hour awards, particularly in non-standard or compressed-format classes.

If the institution offers multiple types of terms, such as a compressed-format term and a regular semester term, it should **complete a separate form for each type of term identified in Section 1**. Separate forms will help the peer review team understand how instructional time is related to credit hour awards in each term. The information in this section need not be extensive as long as it explains how credit hours are awarded across various formats at the institution.

This section should not be used to demonstrate that the institution assigns credit hours appropriately in regard to non-contact-hour requirements such as out-of-class group meetings or homework assignments. That issue may be addressed in the institution's credit hour policy, and may be evaluated by the peer review team in the sample of institutional programs it examines during the visit.

Period Reported

An institution may use any recent term that appropriately depicts its credit hour allocations as the basis for completing the *Form for Reporting an Overview of Credit Hour Allocations and Instructional Time for Courses* below.

Key to Rows

 Number of Courses—Count each course offered by the institution in the row corresponding to the number of credits awarded and the column or columns representing the format of delivery through which the course or a section of the course is offered. Do not count sections of the same course if the sections are offered in the same delivery format.

- Number of Meetings—Enter the total number of class meetings (or equivalent) provided in each course with each credit award during the term reported; if the number of class meetings varies, enter a range. For distance, correspondence or other formats, report on instructional time. Do not include study or other time during which students work independently or with other students even though such time may be provided to replace time with a faculty member. Instructional time need not be limited to time spent with all students in the class in a single format.
- Include labs or discussions in the number of meetings if they are a required element of the course, if they do not have a separate course number or credit hour allocation, and if the presence of a lab or discussion is considered significant when the institution assigns credit hours to the course. If a lab or discussion does not meet these considerations, it need not be reflected in this chart.
- Meeting Length—Enter the range (shortest to longest) of meeting times in each category. (*Note:* One hour may be 50 minutes of actual instructional time.)

Key to Columns

- **FTF (face-to-face):** Courses in which instructors interact with students in the same physical space for approximately 75 percent or more of the instructional time.
- **Mixed FTF:** Courses in which instructors interact with students in the same physical space for less than 75 percent of the instructional time, with the remainder of the instructional time provided through distance or correspondence education.

Note: The above explanations arise from HLC's distance education protocol. Institutions may use other thresholds for FTF and Mixed FTF provided that they define them clearly and include the definition on this worksheet.

- **Distance:** Courses in which instructors interact with students through one or more forms of distance delivery.
- **Correspondence:** Courses in which instructors interact with students through mail or electronic interface, typically according to a self-paced schedule.

Federal Definitions of Distance/Correspondence Education:

Distance education/course means education that uses one or more of the {following} technologies (i) to deliver instruction to students who are separated from the instructor: and (ii) to support regular and substantive interaction between the students and the instructor, synchronously or asynchronously. The technologies used may include: (i) the internet; (ii) one way and two way transmissions through open broadcast, closed circuit, cable, microwave, broadband lines, fiber optics, satellite, or wireless communications devices; (iii) audioconferencing; or (iv) videocassettes, DVDs, and CD-Roms, if the videocassettes, DVDs or CD-Roms are used in conjunction with any of the technologies listed in clauses (i) through (iii).

Correspondence education/course means: (1) Education provided through one or more courses by an institution under which the institution provides instructional materials, by mail or electronic transmission, including examinations on the materials, to students who are separated from the instructor. (2) Interaction between the instructor and the student is not regular and substantive, and is primarily initiated by the student. (3) Correspondence courses are typically self-paced. (4) Correspondence education is not distance education.

- Independent/Directed Study: Courses in which instructors interact with students through a flexible format.
- Weekend College: Some institutions may have an evening or weekend college that, while on the same calendar, may structure its courses and credit assignments differently than the same courses offered during the regular day. If courses are offered in the evening or on the weekend as another scheduling option for students, but the courses provide similar class meetings or instructional time as those courses offered by the institution during the regular day, the institution need not report evening or weekend courses in this category.
- Internships or Practica: Some institutions may provide internship or practica experiences for which credits are awarded. Institutions that have professional schools in medicine, law, nursing, physical therapy, etc., which often require internships or practica with high credit allocations, should provide brief summative information about the internships but need not include them in the report form.

Examples

- If the institution offers Calculus 210, a three credit-hour course, in FTF and distance formats as well
 as through the Weekend College, the course should be reported in the row for 3 credits and once in
 each column corresponding to each course format offered.
- If the institution offers that course in a full 14–17-week standard format as well as in a compressed format, the course should be reported on one form for the standard format and on a separate form for the compressed format.
- If in the FTF format instructors meet with students two times per week for 1.5 hours per meeting for the 14 weeks of the term, the number of meetings should be reported as 28 meetings, and the length of each meeting as 1.5 hours.

NEW: Direct Assessment or Competency-Based Credit Hour Equivalencies

Complete the questions following the chart with regard to direct assessment or competency-based programs.

Form for Reporting an Overview of Credit Hour Allocations and Instructional Time for Courses

Using the above instructions and the following sample as a guide, create a form that provides an overview of the pattern of instructional hours required for the credit hours the institution awards. Complete a separate form for each term length specified in Section 1, Columns 1 and 2, above. Attach the form(s) as **Supplement A1**.

Note: Institutions offering courses with **six or more credits awarded** should include those courses in this form. Identify the number of credits awarded in the first column. In addition, identify the course(s) and explain the reasoning behind the credit allocated to those courses in a narrative attached to the form.

SAMPLE-NOT FOR COMPLETION

				(Course For	mats		
Number of Credits Awarded	Instructional Time	FTF	Mixed FTF	Distance	Corresp.	Independent / Directed Study	Weeken d College	Internship or Practica
	Number of courses							
1 Credit	Number of meetings							
	Meeting length							
	Number of courses							
2 Credits	Number of meetings							
	Meeting length							
	Number of courses	119	24	57	14	2	20	4
3 Credits (Example)	Number of meetings	15-45	15-30	15	4-8	3-14	6	6-10
	Meeting length	1-3 hrs.	1-2 hrs.	1 hr.	1-2 hrs.	.5-3 hrs.	4 hrs.	1-4 hrs.
	Number of courses							
4 Credits	Number of meetings							
	Meeting length							
	Number of courses							
5 Credits	Number of meetings							
	Meeting length							

Term and Length (e.g., Spring 2011, 16 weeks OR Spring 2011, 5 weeks):

Other Courses Not Reported

List below any other courses that were not included in the *Form for Reporting an Overview of Credit Hour Allocations and Instructional Time for Courses.* Identify the course names, the number of credits allocated, a brief description of how instruction takes place in these courses and how many hours of instruction are provided. (Such courses might include travel, summer term or other courses that do not fit in the columns above because they have a different delivery format.)

DR122 Drama-Stagecraft. This is a practicum related to the drama production. Supervised but no set classroom hours. Student will spend a full 12 weeks doing stagecraft.

DR1012 Drama. This is a 2 hour class with multiple rehearsal times.

JG399Rw Juniors Global-Rwanda. This is a summer class in which students meet four times in the semester for a seminar and then will be in the field for three weeks.

JG399Gr Juniors Global-Greece This is a summer class in which students will meet four times in the semester for a seminar and then will be three weeks in the field.

JG399Sa Juniors Global-South Africa. This is a summer class in which students meet four times in the semester for a seminar and then will be three weeks in the field.

Direct Assessment or Competency-Based Programs

An institution must demonstrate that any direct assessment or competency-based programs that it offers have appropriate credit hour equivalencies.

1. Provide a list of the academic programs available in direct assessment or competency-based format and the required credit hours for each program. Identify the learning objectives for each such program.

Life Experience--students may earn 1 to 3 hours of credit by substantiating that conferences, workshops, work and life experiences have given experience comemsurate with a specified class. A detailed port-folio is required.

 Explain how the institution sets credit hour equivalencies for these courses and programs and otherwise ensures that students have sufficient instructional time and out-of-class work to justify the credit allocations for the courses and programs.
 Credit hours are set in accordance with the comparative class that the Life Experience replaces

Credit hours are set in accordance with the comparative class that the Life Experience replaces.

3. How does the institution's credit hour policy explain credit hour allocations or equivalencies established by the institution for these types of offerings?

To apply for credit, students submit a Life Experience Credit Essay and a portfolio demonstrating learning that is substantially equivalent to that gained from taking a similar college-level course. Portfolios will be considered for aca-demic credit according to the following criteria:

1) Experiences for which credit is requested are compatible with the College's purpose and pro-gram.

2) The subject area is one in which the College has existing curriculum. For example, Barclay would not award LEC for work in engineering, but might grant credit for work toward a general science class.

3) The learning experience was a personal experience from which the adult can demonstrate the learning of generalized truth and the application of the knowledge gained.

4) The breadth and depth of learning is substantially equivalent to or exceeds the scope of a traditional college-level course in the same subject.

5) The credit requested does not already appear on the student's college transcripts.

4. Identify aggregate learning outcomes information the institution has collected for direct assessment and competency-based programs and explain how the institution reviewed this information and considered it in academic program review and its improvement processes. The Life Experience program was initiated specifically for the Advantage program in order for students in that program to gain possible credit for life experience. Since the demise of the Adbantage program the

program has remained in the college catalog but has rarely been used. Students in the degree completion program now offered online generaly bring sufficient electives with them or find doing an online class more profitable than attempting a portfolio. The last evaluation of the Life Experience Credit program was previous to the onset of the online program in 2008.

Section 3: Policy on Credit Hours

Does the institution have a policy specific to the assignment of credit?

X Yes

□ No

The institution has policies specific to the assignment of credit at the following levels (check all that apply):

Institution-wide

Delivery-format-specific

Department-specific

Program-specific

Attach copies of all applicable policies related to the assignment of credit as **Supplement A2**.

Section 4: Total Credit Hour Generation

How many credits does a typical full-time or part-time undergraduate student take during a regular term? 18

How many credits does a typical full-time or part-time graduate student take during a regular term? 9

Provide the head count of students earning more than the typical credits taken during a regular term in the most recent fall and spring semesters/trimesters (or the equivalent, for institutions with guarters or non-standard terms).

8 Most Recent Fall Term 2017 Year

3 Most Recent Spring Term

2018 Year

This worksheet does not apply to all institutions.

This worksheet is not intended for institutions to demonstrate that they have assigned credit hours relative to contact hours in accordance with the Carnegie definition of the credit hour. This worksheet solely addresses those programs reported to the Department in clock hours for Title IV purposes. Institutions that do not have such programs should not complete this worksheet.

Answer "Yes" to the statement below only if the institution offers any programs in clock hours or programs that must be reported to the Department in clock hours for Title IV purposes even though students may earn credit hours for graduation from these programs. For example, any program that prepares students for a licensed or professional discipline may need to be reported in clock hours to the Department.

Check with the institution's financial aid officer to determine if the institution has programs of this nature. Such programs typically include those that must be identified in clock hours for state licensure of the program or where completing clock hours is a requirement for graduates to apply for licensure or authorization to practice the occupation. Such programs might include teacher education, nursing or other programs in licensed fields.

Does the institution report clock hours to the U.S. Department of Education with regard to some programs for Title IV purposes?

🗌 Yes

🖂 No

If the answer is Yes, complete the Clock Hour Worksheet.

Only certain institutions must complete this worksheet.

Please review the following instructions.

Complete this worksheet **only if** the institution answered "Yes" in Section 5, indicating that the institution offers programs in clock hours OR programs that must be reported to the U.S. Department of Education in clock hours for Title IV purposes even though students may earn credit hours for graduation from these programs.

Federal Formula for Minimum Number of Clock Hours of Instruction (34 CFR §668.8):

- 1 semester or trimester hour must include at least 37.5 clock hours of instruction
- 1 quarter hour must include at least 25 clock hours of instruction

Institution name:

Attach as **Supplement A3** a list of the academic programs that are reportable in clock hours based on the information above.

Does the list in Supplement A3 match the list submitted to the U.S. Department of Education?





What is the institution's credit-to-clock-hour conversion policy?

If the credit-to-clock-hour conversion numbers are less than the federal formula, what are the specific requirements, if any, for student work outside of class?

Attach the institution's last E-App as **Supplement A4.**

Attach the institution's ECAR as **Supplement A5**.

Attach the institution's most recent program review as Supplement A6.

Part B: Supplemental Materials

The institution must include with this document the following supplements as PDF documents.

- Attach a copy of the catalog or other document that contains course descriptions and applicable credit hour assignments as **Supplement B1**.
- Attach the catalog or other document in which the institution has marked or highlighted any course provided by the institution in non-standard terms or compressed format for the term reported. This information can also be provided on a separate list that identifies those courses and how to find them in the course catalog. Attach this document as **Supplement B2**.
- Attach as **Supplement B3** the course schedule for the most recently completed fall and spring terms, including times and meeting dates for all classes at all locations and in all delivery formats. If the course schedule is not available as a separate document, include a URL to access this information online. If a password is required to access this information, include that password.

Note: The peer review team may ask for additional data to examine credit hour production by educational program and by course. These data may include separate breakdowns for general education as well as by delivery format, by course academic unit (semester, quarter, etc.), by level, or by location.

Barclay College Supplement A1 Form for Reporting an Overview of Credit Hour Allocations and Instructional Time for Courses

Term and Length:

Spring 2018 Campus, 17 weeks

				(Course Form	nats		
# Credits Awarded	Instructiona l Time	1. FTF Courses	2. Mixed FTF Courses	3. Distance Courses	4. Corresp Courses	5. Independent / Directed Study Courses	6. Weekend College	7. Internship/ Practica Courses
	# of courses	18		1		1		
1 Credit	# of meetings	15		17		3-14		
	Meeting length	1 hour		1 hour		1-3		
	# of courses	5						1
2 Credits	# of meetings	15						12-15
2 crouns	Meeting length	2 hours						1 hour
	# of courses	89				12		5
3 Credits	# of meetings	30-45				3-14		3-14
	Meeting length	1 hour				1-3		1-3
	# of courses	1						
12 Credits	# of meetings							
	Meeting length							

The 12 credit hour class is the Supervised Student Teaching course.

Term and Length:

Spring 2018 MA, 18 weeks

	Course Formats							
# Credits Awarded	Instructiona l Time	1. FTF Courses	2. Mixed FTF Courses	3. Distance Courses	4. Corresp Courses	5. Independent / Directed Study Courses	6. Weekend College	7. Internship/ Practica Courses
	# of courses			14		1		
3 Credits	# of meetings							
5 crouns	Meeting length			1-3 hours		1-3 hours		

Term and Length:

Spring 2018 Online, 18 weeks

				(Course For	mats		
# Credits Awarded	Instructiona l Time	1. FTF Courses	2. Mixed FTF Courses	3. Distance Courses	4. Corresp Courses	5. Independent / Directed Study Courses	6. Weekend College	7. Internship/ Practica Courses
	# of courses					1		
1 Credit	# of meetings					18		
	Meeting length					1-hour		
	# of courses					1		
2 Credits	# of meetings					18		
	Meeting length					1 hour		
	# of courses			19		1		
3 Credits	# of meetings			30		18		
5 credits	Meeting length			3-4 hours		1 hour		

Supplement A2

Credit Hour Policy

From the Faculty Handbook

Credit Hour definition for Barclay College

Part of the role of faculty is exercising authority over the rigor of courses and expectations of student learning. A significant aspect of this process is making appropriate credit-hour determinations for each course and each program. To this end, faculty should understand the definition of a credit hour.

First, though, it is important to note that the concept of the credit-hour designation comes from the Carnegie Unit, which was developed in the late-19th and early-20th century as a basis for measuring the time high school students spent on a certain subject. This concept forms the basis of the modern definition of a credit hour.

The United States Department of Education (USDE) defines a credit hour as:

An amount of work represented in intended learning outcomes and verified by evidence of student achievement that is an institutionally established equivalency that reasonably approximates not less than:

1. One hour of classroom or direct faculty instruction and a minimum of two hours of out-of-class student work each week for approximately fifteen weeks for one semester or trimester hour of credit, or ten to twelve weeks for one quarter hour of credit, or the equivalent amount of work over a different amount of time; or 2. At least an equivalent amount of work as required in paragraph (1) of this definition for other academic activities as established by the institution, including laboratory work, internships, practica, studio work, and other academic work leading to the award of credit hours.

Furthermore, the USDE has traditionally asked that institutions receiving financial aid use the following guideline when considering credit hours: "A semester hour must include at least 37.5 clock hours of instruction" (as found in the Code of Federal Regulations, <u>section 668.8</u>). However, this definition is not meant to be overly prescriptive, particularly as technology has presented new ways of delivering instruction and engaging students. Understanding the changes in education brought on by technology, the USDE offered a broader guiding definition of a credit hour in its <u>Guidance to Institutions and Accrediting Agencies Regarding a Credit Hour as Defined in the Final Regulations Published on October 29, 2010</u>. The letter refers to a credit hour as an "institutionally established equivalency that reasonably approximates some minimum amount of student work," and goes on to note:

There is no requirement that a 3-semester hour course meet 3 hours per week during a semester or a 3-quarter-hour course meet 3 hours per week during a quarter. The requirement is that the institution determine that there is an amount of student work for a credit hour that reasonably approximates not less than one hour of class and two hours of out-of-class student work per week over a semester for a semester hour or a quarter for a quarter hour. For example, an institution with a semester-based calendar has a graduate seminar for which it awards 3 semester hours. The class meets only one hour per week over a 15-week semester with the students expected to perform a substantial amount of outside research that is the equivalent of 8 or more hours of student work each week of the semester. For purposes of the Federal definition, the institution would be able to award up to 3 semester hours for the course.

It is important to keep these guidelines in mind when designing courses, coursework, course schedules, and program expectations. These guidelines reflect both best practices and federal requirements.

Appendix B

Copy of pages from the Student Handbook Covering Complaint Policy/Procedure

ACADEMIC GRIEVANCE

Matthew chapter 18, verses 15-17, outlines a procedure to follow when you believe someone has treated you wrongly. In keeping with those principles, if you believe that you have been unfairly treated in matters of grades, course policies or expectations, accusations of cheating, or penalties for academic misconduct, you should follow the procedures outlined below for resolving the grievance.

- The first step should be a conference with the instructor. If the issue is not resolved, then...
- The second step should be a conference with the student's faculty advisor
- If the first and second steps do not bring about a resolution, then an appointment may be made with the V.P. for Academics

STUDENT COMPLAINTS (PLEASE NOTE: THIS PROCESS IS FOR INTERPERSONAL AND COMMUNITY ISSUES, IT IS NOT FOR SEXUAL HARASSMENT COMPLAINTS, SEE P. 58 IN THE STUDENT HANDBOOK FOR THE SEXUAL HARASSMENT COMPLAINT PROCESS)

The expectation of Barclay College is that members of the campus community will be able to resolve any disputes with one another in a mature attitude of Christian love and forbearance, each "considering the other more important than themselves." (Philippians 2:3) In keeping with the college's commitment to follow scriptural principles, members of the community with a grievance are urged to follow the application of Matthew 18:15-18. For students this involves three steps:

Step 1: Complainant talks to the other individual(s) involved. If the issue is not resolved, then (go to step 2)

Step 2: File a verbal or written grievance with the VP for Student Services (a form for doing this is located on the college network which all students have access to) and together with him/her meet with the other individual(s) involved. Complaints against the VP for Student Services may be filed directly with the President of the college. If the issue is still not resolved, then (go to step 3)

Step 3: The student, the VP for Student Services, and the President meet together with any other individual(s) involved. The President at his or her discretion may include the members of the President's Cabinet. The decision of the President or the Cabinet is final.

Written documentation of complaints, minutes of meetings concerning the complaint, and any other relevant documents must be kept, and a copy supplied to each of the parties involved.

HARASSMENT POLICY

In keeping with efforts to establish an environment in which the dignity and worth of all members of the College community are respected, any form of harassment is absolutely prohibited.

Any incident of possible harassment should be brought immediately to the attention of the V.P. for Student Services unless there is a conflict of interest, in such cases the complaint should go to the president. All complaints need to be submitted in writing.

<u>Harassment includes</u> any behavior that continues after a student or staff member has requested that the behavior stop; any behavior that entices another student to violate policies of the Student Handbook; any retributive behavior against a student who has not participated in inappropriate activity or who has reported inappropriate activity.

Sexual Harassment Includes:

- Unlawful and/or unwelcome sexual advances, request for sexual favors, and other verbal or physical conduct of a sexual nature constitutes sexual harassment when:
 - 1. "Submission to such conduct is made explicitly or implicitly a term or condition of an individual's employment
 - 2. Submission to or rejection of such conduct by an individual influences employment or academic status affecting the individual
 - 3. Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive working or student life environment" (from Kansas Dept. Labor)
- Conduct prohibited may be verbal, visual, or physical in nature. It includes unlawful and/or unwelcome sexual advances, requests for sexual favors, physical touching (both forcible or non-

forcible) or the granting or withholding or benefits (e.g. pay, promotion, time off, grades) in response to the sexual conduct.

- If any employee or student believes he or she has been subjected to sexual harassment, the employee or student is encouraged to immediately notify the following:
 - If the alleged incident involves a student contact the V.P. for Student Services or the V.P for Academics or President.
 - If the alleged incident involves faculty, a staff member or a student in the work-study program for the College, contact the Supervisor and the V.P. for Student Services.

Disciplinary sanction could include dismissal or suspension for any employee or student who has engaged in harassment or retaliation.

Sexual Assault/Sexual Violence

"Sexual assault is any sexual act directed against another person, forcibly and/or against that person's will or non-forcibly such as in the cast of statutory rape and incest. Consent is mutual and informed! Consent is when two individuals consciously agree upon a certain activity. Consent must be voluntary and it is revocable at any time. Being married or dating does not mean consent has been given. Silence or a lack of verbal or physical resistance does not mean consent has been given. Consent cannot be legally given for any sexual activity while the other person is incapacitated by alcohol or drugs, passed out, sleeping, or unaware of what is going on" (from PACT5), or when the person is considered underage by the laws of the State. Further, according to Kansas law, it is considered assault if a person is incapable of giving consent because of mental deficiency or disease.

Sexual Assault Incident Procedure

- Report the incident to V.P. for Student Services, RD or RA.
- According to the Campus Save Act it is a sexual assault victim's rights to self-determine whether
 or not to report any incident to law enforcement. If they do not want to report specifics to local
 authorities, an anonymous report can be filled out on the Student Network or through a Campus
 Security Authority such as an RD or RA or Student Services staff. Other contact resources:
 - o Kiowa County Sheriff 620.723.2182
 - o Assault Hotline 1.800.656.HOPE
 - o Iroquois Center for Development, Inc. Crisis Line 1.888.877.0375 or 620.723.2656.
 - If a student chooses to report the alleged assault to law enforcement, students will receive assistance in reporting the incident from the Student Services Staff if the student requests help.
- A sexual assault victim should proceed immediately to a hospital following an assault to help medical care professionals preserve any evidence for criminal investigation proceedings.
- Barclay College has an Harassment and Assault Incident Report Form located on the Student Network and should be filled out as soon as it is reasonably possible to fill out a report following an assault.
- A sexual assault victim initial counseling session will take priority scheduling with the Friends
 University Student Therapist mental health services provided at Barclay College to provide an
 assessment and immediate mental health care.

- It is a sexual assault victim's rights to request a change in the academic, working, and living environment if the accommodations are reasonably available.
- Disciplinary proceedings as covered in this Student Handbook will be fair and prompt. Completing
 these types of proceedings within 60 days is the Office of Civil Rights standard, but in some cases
 there could be delays, if so, all parties will be notified.
- Both the accused and an accuser are entitled to bring an attorney, counselor, parent or friend to the disciplinary proceedings.
- Notification of results in writing will be provided to accuser and accused. Options to appeal will be listed if these options are present.

Barclay Prohibits

Domestic violence, dating violence, sexual assault and stalking. You may go to: <u>www.kslegislature.org</u> for a legal definition of offenses according to Kansas law.

Violence Against Women Act Definitions VAWA

Domestic violence (from 42 USC § 13925)

The term "dating violence" means violence committed by a person -

- (A) Who is or has been in social relationship of a romantic or intimate nature with the victim; and
- (B) 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 the relationship
 - The frequency of interaction between the persons involved in the relationship.

Dating violence (from 42 USC § 13925)

The term "dating violence" means violence committed by a person -

(A) Who is or has been in a social relationship of a romantic or intimate nature with the victim; and (B) 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 the relationship
- The frequency of interaction between the persons involved in the relationship

Stalking (from 42 USC § 13925)

The term "stalking" means engaging in a course of conduct directed at a specific person that would cause a reasonable person to-

- (A) Fear for his or her safety or the safety of others; or
- (B) Suffer substantial emotional distress

Disciplinary measures for these actions are listed in this Student Handbook.

Appendix C

Report of Complains and Resolutions since April 2016

Only three complaints have been logged since the last HLC visit to campus:

Area of Concern	2017- 2018	Action
Two Female students when into Coppock Hall into a room of the opposite sex around midnight. It was not open dorms and it was past the allowed visiting hours in the guy's lobby.	9/14/17	I met with the girls and the RA of the male student's hall. The girls acknowledged that they were wrong and knew that they were breaking the rules, but didn't think it was big deal. They said they were loud because they weren't trying to be sneaky, they just went in to get food. We discussed how this could have been a very bad situation for them or for other guys in the dorm and that this was not appropriate. They were fined and asked to abide by the college standards.
A member of the community called stating that a college student had written "racist" on her sidewalk because she had a confederate flag hanging from her porch. She had notified the authorities, but did not have any more information available about who she thought vandalized her sidewalk.	11/2017	I called the resident back but did not get an answer nor an answering machine. She never called back again.
A professor shared with me about a concern that a student might be pregnant. The girl's father is aware and wanted to have the rumors evaluated because it doesn't seem to be true. All of the conversations with the father happened between him and the professor, not with me.	12/11/17	I talked with the student, prior to her dad requesting that the rumor be addressed. The student said she was not pregnant and that there was nothing to worry about. She did not say that these were just rumors nor was she upset by what she was hearing. Due to the fact that the student herself did not request that further action be taken, we did not pursue any further conversations.

Appendix D Transfer Policies

From the Student Handbook

Only those transfer credits that can be counted toward a student's program of study at Barclay College will be included in a student's initial total credit count. Grades do not transfer.

From the Faculty/Staff Handbook

Transfer Credits

Barclay College welcomes transfer students. Those desiring to transfer to Barclay must complete an application for admission and should furnish a transcript of all college work previously taken for credit. Normally, transfer students are accepted only with evidence of an honorable withdrawal.

In the acceptance of transfer credits the college is guided by the prescribed policy of the Association for Biblical Higher Education (ABHE). Credits are accepted for relevant subjects from schools accredited by recognized regional, national, and professional agencies on the basis of the equivalency for work of a C grade or higher. Credits from non-accredited schools are accepted only on the basis of sound validation which includes examining instructor credentials. Final validation of transcripts of transfer students from non-accredited schools will be withheld until satisfactory completion of one full semester of credits at Barclay College.

Since the student must complete at least 60% of the major hours from Barclay College (30% for an AA) some transferred hours may only be used as general electives. The Vice President for Registration and Records makes the determination for transferring credits often in consultation with the Vice President for Academic Services. Faculty members should be careful to refrain from making commitments to students regarding whether or not courses will transfer. Please see also **Grade Point Averages**.

From the Campus Catalog:

TRANSFER STUDENTS

Barclay College welcomes transfer students. Those desiring to transfer to Barclay must complete an application for admission and should furnish a transcript of all college work previously taken for credit. Students who have not completed one semester as a full time college student must furnish a high school transcript. Normally, transfer students are accepted only with evidence of an honorable withdrawal.

In the acceptance of transfer credits the college will be guided by the prescribed policy of the Association for Biblical Higher Education (ABHE).

Credits are accepted for relevant subjects from accredited members of ABHE and from other schools accredited by recognized regional, national, and professional agencies on the basis of the equivalency for work of a *C* grade or higher. Credits from non-accredited, non-member schools are accepted only on the basis of sound validation. Final validation of transcripts of transfer students from non-accredited schools will be withheld until satisfactory completion of approximate-ly 30 semester hours at Barclay College.
From the Online Catalog

Applicants for the Barclay Online degree completion program must meet the following requirements:

- Prior completion of approximately 40-50 semester credits from an accredited college or post-secondary institution: only courses which carry a grade of "C" or better will be accepted for transfer.
- Cumulative college GPA of 2.0.

From the Registrar's Manual:

Transcript Policies

Transcript policies are stated in each of the college catalogs and in the Faculty Handbook. The data in the handbook is given below:

Barclay College welcomes transfer students. Those desiring to transfer to Barclay must complete an application for admission and should furnish a transcript of all college work previously taken for credit. Normally, transfer students are accepted only with evidence of an honorable withdrawal.

In the acceptance of transfer credits the college is guided by the prescribed policy of the Association for Biblical Higher Education (ABHE). Credits are accepted for relevant subjects from schools accredited by recognized regional, national, and professional agencies on the basis of the equivalency for work of a *C* grade or higher. Credits from non-accredited schools are accepted only on the basis of sound validation which includes examining instructor credentials. Final validation of transcripts of transfer students from non-accredited schools will be withheld until satisfactory completion of one full semester of credits at Barclay College.

Since the student must complete at least 60% of the major hours from Barclay College (30% for an AA) some transferred hours may only be used as general electives. The Vice President for Registration and Records makes the determination for transferring credits often in consultation with the Vice President for Academics. Faculty members should be careful to refrain from making commitments to students regarding whether or not courses will transfer. Please see also **Grade Point Averages**. The campus catalog uses this language:

TRANSFER STUDENTS

Barclay College welcomes transfer students. Those desiring to transfer to Barclay must complete an application for admission and should furnish a transcript of all college work previously taken for credit. Students who have not completed one semester as a full time college student must furnish a high school transcript. Normally, transfer students are accepted only with evidence of an honorable withdrawal.

In the acceptance of transfer credits the college will be guided by the prescribed policy of the Association for Biblical Higher Education (ABHE).

Credits are accepted for relevant subjects from accredited members of ABHE and from other schools accredited by recognized regional, national, and professional agencies on the basis of the equivalency for work of a *C* grade or higher. Credits from non-accredited, non-member schools are accepted only on the basis of sound validation. Final validation of transcripts of transfer students from non-accredited schools will be withheld until satisfactory completion of approximately 30 semester hours at Barclay College. (p. 16)

 Complete at least 60% of the major hours and 30% of the total hours at Barclay College. For students on the Haviland campus, complete at least 30 semester hours in residence study, including 24 of the final 30 or 50 of the final 60. (p. 36)

Articulation Agreements

(See <u>www.barclaycollege.edu</u> at "About Barclay College")

Barclay College has articulation agreements with several area colleges. These agreements allow Barclay students to complete undergraduate programs at Pratt Community College (nursing as part of the Barclay College Mission Nursing major), Hutchinson Community College (a registered nursing program in conjunction with the Barclay College Missions Nursing major), and Fort Hays State University (an online major in nursing, and an online major in education.)

A graduate level agreement allows Barclay graduates with the bachelor of science degree to earn up to 12 hours of joint credit with Fort Hays State University. These credits will apply to both the Bachelor's degree at Barclay and the graduate programs at Fort Hays in either psychology or education. A second graduate level agreement gives graduates of ABHE accredited colleges 100% free tuition for their first three Barclay classes in the graduate program.

Barclay College Mission Nursing with nursing program at Pratt Community College.

Barclay College Mission Nursing with nursing program at Hutchinson Community College.

A graduate studies pathway opportunity between Barclay College and Fort Hays State University

ABHE Alumni Award

Articulation Agreements

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A graduate level agreement allows Barclay graduates with the bachelor of science degree to earn up to 12 hours of joint credit with Fort Hays State University. These credits will apply to both the Bachelor's degree at Barclay and the graduate programs at Fort Hays in either psychology or education. A second graduate level agreement gives graduates of ABHE accredited colleges 100% free tuition for their first three Barclay classes in the graduate program.

Barclay College Mission Nursing with nursing program at Pratt Community College.

The nursing major is a joint program with Pratt Community College. Students begin the course work at Barclay College to complete prerequisites. They must apply to the Nursing program at Pratt before completing the second year at Barclay to assure that they will be able to complete the full program.

Students enrolled in the program will complete two years at Barclay College prior to enrolling in the PCC program. When doing courses at PCC they will continue to live in the Barclay dorm. A financial aid articulation agree will be put in effect to cover financial aid. Credits earned in the program at PCC will be transferred onto the Barclay College transcript and show as hours earned in a joint program. Upon completion of the program, the student will be graduated with a Bachelor of Science degree from Barclay and either the Associates of Arts degree or the Bachelor of Science degree from Pratt Community College.

Prospective students should contact, Steven King, at <u>steven.king@barclaycollege.edu</u> for details.

Barclay College Mission Nursing with nursing program at Hutchinson Community College.

The nursing major is a joint program with Hutchinson Community College with the bulk of the HCC classes being online. Students begin the course work at Barclay College to complete prerequisites. They must apply to the Nursing program at Hutchinson before completing the second year at Barclay to assure that they will be able to complete the full program.

Students enrolled in the program will complete two years at Barclay College prior to enrolling in the Hutchinson online program. Some lab classes will require attendance in Hutchinson. When doing the course through HCC they will continue to live in the Barclay dorm. A financial aid articulation agree will be put in effect to cover financial aid. Credits earned in the program at PCC will be transferred onto the Barclay College transcript and show as hours earned in a joint program. Upon completion of the program, the student will be graduated with a Bachelor of Science degree from Barclay and the Bachelor of Science degree from Hutchinson Community College. Prospective students should contact, Steven King, at steven.king@barclaycollege.edu for details.

A graduate studies pathway opportunity between Barclay College and Fort Hays State University

This graduate pathway program opportunity enables a student who follows the prescribed plan in conjunction with a departmental advisor to earn up to 12 graduate credit hours from FHSU. These 12 hours will count toward the MS in Psychology at FHSU, if the student is accepted into the graduate program. The graduate credits earned can be applied to any of the following MS degree programs in Psychology: clinical, school, experimental, and general psychology with a focus on community college teaching.

Prospective students should contact the psychology department at Barclay College for details.

ABHE Alumni Award

Graduates of ABHE accredited colleges may earn free tuition for their first three Bible Theology classes in the graduate program at Barclay College. The student must successfully complete the entire semester in which the Bible Theology classes are done.

Potential graduate students should contact <u>shelly.barbar@barclaycollege.edu</u> for details.

Appendix F Transfer Practices at Barclay College

Transfer credit decisions are made routinely by the Registrar who evaluates transcripts and enters applicable courses into the student information system. Cases that do not align well with the policy are shared with the VP for Academics for approval.

The Registrar follows a set pattern for transfer of credit. When a copy of the transfer student's transcript is received the registrar examines it noting whether the college is accredited, what kind of credits (semester or quarter) it contains, and which courses listed have a C or better grades. He transfers the hours from the transcript to the college's SIS transferring classes that fill requirements for programs and transferring in extra hours as blocks of general education electives.

The end result will be a page of data such as this:



Any transfer not approved will be flagged as pending until approval is given or rejected if approval is not given. Once the classes are in the SIS the Registrar runs up a program audit to check whether the guidelines for the percentage of transfer hours has been exceeded or not. If more than 40% of the major core is represented by transfer than the Registrar adjusts the hours taken in. If the percentage is slightly over the amount then he has the opportunity to ask the faculty for approval. (See for example Faculty Minute 16/17-26). In addition he will check that the 70% for the overall degree is not exceeded.

A report for transfers may be run: (student names left off))

Institution	Applied To	Program	Grade	Status	Transfer Course	Credits	Hours
Rogers State University	OSS101: Social Science Elective 1	Undergraduate		Approved	POLS 1113: American Federal Go [+]	3.00	0.00
Rogers State University	OSC101: Science Elective	Undergraduate		Approved	BIOL 1144: General Cell Biolog [+]	4.00	0.00
Rogers State University	TR101: Transfer Credits	Undergraduate		Approved	TR101: Transfer Credit	29.00	0.00
Rogers State University	OMA101: Math Elective	Undergraduate		Approved	MATH 1513: College Algebra	3.00	0.00
Rogers State University	OHU102: Humanities Elective II	Undergraduate	-	Approved	HUM 2113: Humanities I	3.00	0.00
Rogers State University	OSS102: Social Science Elective 2	Undergraduate	-	Approved	HIST 2483: American History to [+]	3.00	0.00
Rogers State University	OHU101: Humanities Elective 1	Undergraduate		Approved	ENGL 2613: Introduction to Literature	3.00	0.00
Rogers State University	OEN202: Research and Writing	Undergraduate		Approved	ENGL 1213: Composition II	3.00	0.00
Rogers State University	OSP202: Fundamentals of Speech	Undergraduate		Approved	SPCH 1113: Speech Communicatio [+]	3.00	0.00
Rogers State University	OEN101: College Writing	Undergraduate		Approved	ENGL 1113: Composition I	3.00	0.00
Tulsa Community College	TR102: Transfer Credits	Undergraduate		Approved	TR102: Transfer Credit	15.00	0.00
Rogers State University	OPY103: General Psychology	Undergraduate		Approved	PSY 1113: Introduction to Psyc [+]	3.00	0.00
Lake Region State College	SS200: Social Science Elective	Undergraduate		Pending	HIST 103: United States to 187 [+]	3.00	0.00
University of North Dakota	TR101: Transfer Credits	Undergraduate		Pending	TR101: Transfer Credits	7.00	0.00
Mayville State University	TR103: Transfer Credits	Undergraduate		Pending	TR103: Transfer Credits	29.00	0.00
Mayville State University	EN100: College Writing	Undergraduate		Pending	ENGL 120: College Composition [+]	3.00	0.00
Lake Region State College	TR102: Transfer Credits	Undergraduate		Pending	TR102: Transfer Credits	12.00	0.00
Lake Region State College	IT100: Intro to Computer Applications	Undergraduate		Pending	CSCI 101: Introduction to Comp [+]	3.00	0.00
Lake Region State College	NS106: Biology	Undergraduate		Pending	BIOL 150: General Biology	4.00	0.00
Lake Region State College	PY100: General Psychology	Undergraduate		Pending	PSYC 111: Introduction to Psyc [+]	3.00	0.00

The percentage of transfers for students in the Bible, Core and total categories are reported to the faculty:

Last Name	Class	Cohort	Deg	Maj	Cum. Units	Curent	Total	Bal	Grand	TR	% Tot	% BIB	% Core
Priebe	Jr.	F15pribe	AA	AA GS	70.00	15.00	85.00	0.00	85.00	39.00	45.88%	na	41.54%
Vaughan	Sr.	F15vauas	BS	BA	100.00	14.00	114.00	15.00	129.00	68.00	52.71%	18.00%	50.00 %
Brodhead	Sr.	F11broch	BS	SR	126.50	18.00	144.50	10.00	154.50	21.50	13.92%	0.00%	0.00%
Holliday	Sr.	F11holta	BS	YM/BT	118.00	15.00	133.00	0.00	133.00	0.00	0.00%	0.00%	0.00%
Mardock	Jr.	F09heish	AA	AA GS On	65.00	6.00	71.00	6.00	77.00	0.00	0.00%	na	0.00%
Kick	Jr.	F14pabka	AA	AA GS	76.00	12.00	88.00	0.00	88.00	15.00	17.05%	na	27.69%
Naillieux	Sr.	F13naiki	BA	MI	119.00	15.00	134.00	0.00	134.00	15.00	11.19%	0.00%	0.00%
Lee	Sr.	F13leekr	BS	PY FS	122.00	15.00	137.00	0.00	137.00	27.00	19.71%	17.00%	0.00%
Colliatie	Sr.	F11colaa	BS	ED K-6	144.00	15.00	159.00	0.00	159.00	27.00	16.98%	0.00%	18.00%

Appendix G

Costs for Verification Procedures

There are no additional costs for verification procedures.

Financial Statements With Independent Auditors' Report

For the Years Ended June 30, 2016 and 2015

Financial Statements With Independent Auditors' Report For the Years Ended June 30, 2016 and 2015

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Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

To the Board of Trustees Barclay College Haviland, Kansas

We have audited the accompanying financial statements of **Barclay College** (a nonprofit organization), which comprise the statements of financial position as of June 30, 2016 and 2015, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

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 an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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 opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of **Barclay College** as of June 30, 2016 and 2015, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Barclay College Page 2

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 17, 2016, on our consideration of **Barclay 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 **Barclay College's** internal control over financial reporting and compliance.

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD. Certified Public Accountants

November 17, 2016

Statements of Financial Position June 30, 2016 and 2015

ASSETS

ASSETS		
	2016	2015
Current Assets		
Cash \$	77,027	153,693
Investments	189,495	182,825
Tuition Receivable, Net of Allowance	18,795	37,789
Current Portion of Graduate Student Loans Receivable	18,464	35,745
Current Portion of Note Receivable	-	483
Current Portion of Unconditional Promises		
to Give, Net of Allowance	398,349	233,853
Inventory	9,504	8,501
Total Current Assets	711,634	652,889
Property and Equipment		
Buildings	5,674,799	5,664,456
Equipment	1,467,636	1,449,919
Land	582,380	582,380
Construction in Progress	396,091	339,497
Accumulated Depreciation	(2,849,366)	(2,687,732)
	()	
Net Property and Equipment	5,271,540	5,348,520
Other Assets		
Cash Temporarily Restricted	3,144,674	437,021
Cash Held for Others Under Agency Transactions	18,893	23,069
Investments Temporarily Restricted	945,340	946,998
Graduate Student Loans Receivable, Net of Current Portion	25,409	93,350
Note Receivable, Net of Current Portion	-	13,725
Assets Held in Charitable Remainder Unitrust	89,020	89,914
Beneficial Interest in Assets Held by Others	96,165	116,174
Beneficial Interest in Assets Held in a Trust	3,131,816	-
Restricted Endowment Investments	250,014	265,717
Unconditional Promises to Give, Net of Allowance, Net		
of Current Portion	432,688	353,076
Total Other Assets	8,134,019	2,339,044
Total Assets \$	14,117,193	8,340,453

Statements of Financial Position June 30, 2016 and 2015

I IARII	ITIES	NFT	ASSETS	
			AUGLIG	

		2016	2015
Current Liabilities		2010	2015
Line of Credit	\$	700,000	1,200,000
	φ	209,021	205,176
Current Portion of Long-Term Notes Payable		-	
Current Portion of Liability Under Trust Agreement		4,328	4,350
Current Portion of Annuities Payable		2,397	2,318
Borrowings From Restricted Cash		521,030	-
Accounts Payable		116,511	82,669
Amounts Held for Others Under Agency Transactions		18,893	23,069
Accrued Liabilities		23,819	32,113
Deferred Grant Revenue		437,340	
Total Current Liabilities	_	2,033,339	1,549,695
Long-Term Liabilities			
Notes Payable, Net of Current Portion		482,676	566,752
Liability Under Trust Agreement, Net of Current Portion		40,821	39,538
Annuities Payable, Net of Current Portion		16,047	15,729
Total Long-Term Liabilities	_	539,544	622,019
Total Liabilities	_	2,572,883	2,171,714
Net Assets			
Unrestricted			
Undesignated		3,509,681	3,786,563
Board Designated		112,738	118,522
Total Unrestricted		3,622,419	3,905,085
Temporarily Restricted		4,617,105	2,105,153
Permanently Restricted		3,304,786	158,501
Total Net Assets		11,544,310	6,168,739
Total Liabilities and Net Assets	\$	14,117,193	8,340,453

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

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BARCLAY COLLEGE Statements of Activities For the Years Ended June 30, 2016 and 2015

		2016	2015
Unrestricted Net Assets			
Unrestricted Revenues and Gains			
Student Tuition and Fees	\$	3,467,181	3,141,860
Contributions		1,065,799	991,582
In-Kind Contributions		20,013	11,988
Auxiliary Enterprises		896,808	825,343
Federal Grant Revenue		2,015,884	1,767,000
Private Grant Revenue		45,121	-
Farm and Royalty Income		41,475	41,584
Interest and Dividends		21,430	12,800
Net Realized and Unrealized Gains (Losses)		72,854	(5,365)
Change in Value of Split Interest Agreements		(2,564)	25,259
Net Transfers Between Permanently Restricted			
From Unrestricted at the Request of the Donor		-	(10,489)
Loss on Sale of Assets		-	(512)
Other Income		67,493	137,881
Underwater Endowment Activity		(14,807)	(458)
		(14,001)	(100)
Total Unrestricted Revenues and Gains		7,696,687	6,938,473
Net Assets Released From Restrictions			
Satisfaction of Donors' Restrictions		89,862	32,600
Total Unrestricted Revenues, Gains, and Other Support	_	7,786,549	6,971,073
Expenses			
Program Services			
Instructional		1,463,520	1,386,931
Auxiliary		662,681	647,353
Student Services		249,306	266,940
Scholarships and Grants		3,929,363	3,495,952
Operations and Maintenance		424,199	451,008
		424,100	401,000
Total Program Services	_	6,729,069	6,248,184
Supporting Services			
Administrative and General		1,223,157	1,226,044
Fundraising		116,989	114,960
i unarcionity			
Total Supporting Services	_	1,340,146	1,341,004
Total Expenses	_	8,069,215	7,589,188
Decrease in Unrestricted Net Assets			
(carried forward)	\$	(282,666)	(618,115)

Statements of Activities For the Years Ended June 30, 2016 and 2015

	-	2016	2015
Decrease in Unrestricted Net Assets (brought forward)	\$	(282,666)	(618,115)
Temporarily Restricted Net Assets			
Contributions		2,591,727	516,522
Change in Value of Split Interest Agreements		(2,154)	666
Change in Value of Assets Held in a Trust		(14,469)	-
Interest and Dividends		2,083	6,849
Net Realized and Unrealized Gains		9,820	968
Underwater Endowment Activity		14,807	458
Net Assets Released From Restrictions	-	(89,862)	(32,600)
Increase in Temporarily Restricted Net Assets	-	2,511,952	492,863
Permanently Restricted Net Assets Contributions Net Transfers Between Unrestricted to Permanently		3,146,285	1,000
Restricted at the Request of the Donor	-	-	10,489
Increase in Permanently Restricted Net Assets	-	3,146,285	11,489
Increase (Decrease) in Net Assets		5,375,571	(113,763)
Net Assets - Beginning of Year	-	6,168,739	6,282,502
Net Assets - End of Year	\$	11,544,310	6,168,739

Statements of Cash Flows For the Years Ended June 30, 2016 and 2015

		2016	2015
Cash Flows From Operating Activities	-		
Increase (Decrease) in Net Assets	\$	5,375,571	(113,763)
Adjustments to Reconcile Change in Net Assets to Net Cash			
Used by Operating Activities			
Depreciation		161,634	164,894
Earnings on Investments		(106,187)	(15,252)
Loss on Sale of Assets		-	512
Change in Value of Assets Held in a Trust		14,469	-
Contributions Restricted for Long-Term Purposes		(6,098,046)	(516,522)
(Increase) Decrease in			
Tuition Receivable		18,994	(11,780)
Graduate Student Loans Receivable, Net of Current Portion		85,222	18,490
Note Receivable		14,208	437
Inventory		(1,003)	7,047
Assets Held in Charitable Remainder Unitrust		894	485
Beneficial Interest in Assets Held by Others		20,009	(1,781)
Increase (Decrease) in			
Accounts Payable		33,842	562
Accrued Liabilities		(8,294)	(559)
Deferred Grant Revenue		437,340	-
Liability Under Trust Agreement	-	1,261	(667)
Net Cash Used by Operating Activities	-	(50,086)	(467,897)
Cash Flows From Investing Activities			
Sale (Purchase) of Investments		116,878	(268,953)
Purchase of Property and Equipment		(84,654)	(161,821)
Sale of Property and Equipment	_		85,000
Net Cash Provided (Used) by Investing Activities	-	32,224	(345,774)
Cash Flows From Financing Activities			
Collection of Contributions Restricted for Long-Term Purposes		-	324,625
Borrowings on Restricted Cash		521,030	-
Payments on Annuities		397	(25,259)
Borrowings on Short-Term Debt		300,000	740,000
Payments on Long-Term Debt	-	(880,231)	(78,316)
Net Cash Provided (Used) by Financing Activities	-	(58,804)	961,050
Net Increase (Decrease) in Cash		(76,666)	147,379
Cash - Beginning of Year	-	153,693	6,314
Cash - End of Year	\$_	77,027	153,693
Supplemental Disclosures			
Interest Paid	\$	50,805	64,236

Notes to Financial Statements June 30, 2016 and 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Barclay College is a four-year college located in Haviland, Kansas. It offers associate, bachelor, and master's degrees in several areas.

Method of Accounting

The financial statements of the Organization have been prepared utilizing the accrual basis of accounting. Revenue is recorded when earned and expenses are recorded when incurred.

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.

Cash

For purposes of the statement of cash flows, cash consists of cash on hand, checking accounts and a savings account. It excludes temporarily and permanently restricted cash.

Investments

Investments in equity securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statements of financial position. Unrealized gains and losses are included in the change in net assets. Investment income or loss is included in the increase in unrestricted net assets unless the income or loss is restricted by donor or law. Investments in certificates of deposits with original maturities over 90 days are classified as investments. Certificates of deposit are held as collateral for a note payable with Haviland State Bank.

Unconditional Promises to Give

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. The discounts on those amounts are computed using risk-free interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. Conditional promises to give are not included as support until the conditions are substantially met.

Inventory

Inventory is stated at cost on a first-in, first-out basis. Inventory consists of books, supplies, and clothing items that are sold in the Organization's bookstore.

Property, Equipment and Depreciation

The Organization capitalizes property and equipment over \$2,000. Lesser amounts are expensed. Purchased property and equipment are recorded at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash or other assets that must be used to acquire property and equipment are reported as restricted support. Absent explicit donor stipulations regarding how long these donated assets must be maintained, expirations of donor restrictions are reported when the donated or acquired assets are placed in service. Real estate is used to secure notes payable to JRL Living Trust and Haviland State Bank. Property and equipment are depreciated using the straight-line method over estimated useful lives ranging from 5 to 60 years.

June 30, 2016 and 2015

Depreciation expense for the years ended June 30, 2016 and 2015 was \$161,634 and \$164,894, respectively.

Temporarily and Permanently Restricted Net Assets

Temporarily restricted net assets are those whose use by the Organization has been limited by donors to a specific time period or purpose. Permanently restricted net assets have been restricted by donors to be maintained by the Organization in perpetuity.

Donor Restricted Gifts

Unconditional promises to give cash and other assets to the Organization are reported at fair value at the date the promise is received. Conditional promises to give and indications of intentions to give are reported at fair value at the date the gift is received. The gifts are reported as either temporarily or permanently restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction or purpose restriction is accomplished, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the statements of activities as net assets released from restrictions. Donor-restricted contributions whose restrictions are met within the same year as received are reported as unrestricted contributions in the accompanying financial statements.

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

Advertising

The Organization expenses advertising costs as they are incurred. Advertising expense for the years ended June 30, 2016 and 2015 was \$89,638 and \$70,741, respectively.

Income Taxes

The Organization is exempt from federal income taxes on related income under Section 501(a) of the Internal Revenue Code (IRC), as an Organization described in IRC Section 501(c)(3). Further, the Organization has been classified as an Organization that is not a private foundation under IRC Section 509(a) and, as such, contributions to the Organization qualify for deduction as charitable contributions. However, income generated from activities unrelated to the Organization's exempt purpose is subject to tax under IRC Section 511. The Organization did not have any material unrelated business income tax liability for the years ended June 30, 2016 and 2015.

Generally accepted accounting principles prescribe the accounting for uncertainty in income taxes and a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. There was no effect on the financial statements as a result of adopting this interpretation as the Organization believes it does not have any material uncertain tax positions reflected in its financial statements. Tax years that remain subject to examination in the Organization's major jurisdictions are for the years ended June 30, 2016, 2015, and 2014.

Sales Taxes

The Organization collects sales taxes from customers and remits the entire amount to the State. The Organization's accounting policy is to exclude the tax collected and remitted to the State from revenues and cost of sales.

NOTE 2 – CASH

Cash consists of cash on hand, checking accounts and a savings account. The total carrying amounts of the Organization's deposits were \$2,719,564 and \$613,783 at June 30, 2016 and 2015, respectively. The bank balances were \$2,748,386 and \$665,538 at June 30, 2016 and 2015, respectively. The Organization's cash balance was insured by FDIC for \$250,000 at June 30, 2016 and 2015. The Organization had uninsured cash balances of \$2,498,386 and \$415,538 at June 30, 2016 and 2015, respectively.

NOTE 3 – CASH HELD FOR OTHERS UNDER AGENCY TRANSACTIONS

Cash held for others under agency transactions is available for the following purposes:

	2016	2015
Bieshaar	\$ 7,518	6,882
Men's Dorm	80	265
Alumni	1,634	5,939
Girl's Dorm	157	215
Student Council	 9,504	9,768
Total	\$ 18,893	23,069

NOTE 4 – INVESTMENTS AND INVESTMENT RETURN

Investments are stated at fair value on a recurring basis using quoted prices in active markets for identical assets and consist of money market funds, certificates of deposit, mutual funds, stocks and bonds as follows:

			2016	2015
Money Market Funds		\$	44,042	23,613
Certificates of Deposit			700,000	700,000
Common Stock			427,707	12,899
Preferred Stock			7,407	-
Mutual Funds			49,471	438,303
Government Obligations			56,526	56,283
Non-governmental Obligations			99,696	164,442
		-		
Total Investments		\$	1,384,849	1,395,540
		-		
			2016	
			Temporarily	
	Unrestricted		Restricted	Total
Interest and Dividends	\$ 21,119		260	21,379
Net Realized and Unrealized Gains	72,854		9,820	82,674
Investment Fees	(39,331)	-	-	(39,331)
Net Investment Return	\$ 54,642		10,080	64,722

Notes to Financial Statements June 30, 2016 and 2015

			2015	
			Temporarily	
		Unrestricted	Restricted	Total
Interest and Dividends	\$	12,831	4,937	17,768
Net Realized and Unrealized Ga	ains			
(Losses)		(5,365)	968	(4,397)
Investment Fees		(7,493)	-	(7,493)
Net Investment Return	\$	(27)	5,905	5,878

NOTE 5 – TUITION RECEIVABLE

An allowance for uncollectible accounts is calculated by management and is based upon historical collections. Receivables are turned over to collections and written off when management determines they are no longer collectible.

Tuition receivable consisted of the following at June 30:

Tuition Receivable Allowance for Uncollectible Accounts	\$ 2016 339,327 (320,532)	2015 390,209 (352,420)
Tuition Receivable, Net of Allowance	\$ 18,795	37,789

NOTE 6 – NOTE RECEIVABLE

The College sold property on March 1, 2000 for \$20,000. The sales price consisted of \$2,000 in cash and a term note of \$18,000. The term note bears interest at 9%. Interest and principal payments in the amount of \$145 are due monthly until maturity at March 1, 2030. The note was repaid in the year ended June 30, 2016. As of June 30, 2015 the balance of the note receivable was \$14,208.

NOTE 7 - UNCONDITIONAL PROMISES TO GIVE

Included in unconditional promises to give are the following pledges:

		2016	2015
Pledges to be received within one year	\$	441,679	266,486
Less: Allowance for uncollectible pledges		(43,330)	(32,633)
Pledges to be received from one to five years		677,152	503,655
Less: Allowance for uncollectible pledges		(216,675)	(128,876)
Less: Discount to present value		(27,789)	(21,703)
Net Unconditional Promises to Give	\$	831,037	586,929
Pledges due in:			
Less than one year	\$	398,349	233,853
One to five years	¥	432,688	353,076
Total Pledges Due	\$	831,037	586,929
	_		
Unrestricted Pledges	\$	5,552	8,970
Temporarily Restricted – Fine Arts Center		825,485	577,959
Total Pledges Due	\$	831,037	586,929

BARCLAY COLLEGE Notes to Financial Statements

June 30, 2016 and 2015

The discount rate was 2.84% for 2016 and 3.34% for 2015 for pledges made in those years.

In addition to the unconditional promises to give reported above, **Barclay College** received the following conditional promise to give, which is not recognized as an asset in the statements of financial position.

	 2016	2015
Promise to Give Conditional Upon Construction of a Fine Arts Center	\$ 27,000	850,000

NOTE 8 - GRADUATE STUDENT LOANS RECEIVABLE

The outstanding balances are subject to monthly compounding of interest. The applicable interest rate was 5% at June 30, 2016 and 2015. There are no payments due from currently enrolled students and payments become due two months following the completion of degree or termination of enrollment in any college. The balance on the receivable is due within 48 months of the first payment and requires monthly installments. Interest accruals are not made on accounts that are more than 120 days delinquent and the accounts are turned over to a collection agency at this time. The Organization will then make a determination of collectability and write off the remainder of the account no later than one year after becoming delinquent. No allowance for doubtful accounts is used on receivables prior to June 30, 2015, the direct write-off method is used. This policy is not in accordance with generally acceptable accounting principles; however, the difference is deemed immaterial. New graduate student loans receivable as of June 30, 2016 are included in tuition receivable and follow the methodology for determining an allowance for doubtful accounts that of tuition receivable.

NOTE 9 – ASSETS HELD IN CHARITABLE REMAINDER UNITRUST

A donor has established a charitable remainder unitrust in which **Barclay College** is the trustee and is to receive the assets at the trust's termination. However, during the term of the trust, distributions must be made to the beneficiaries designated in the trust agreement at 5% of the value of the trust assets at the beginning of the year. At June 30, 2016 and 2015, the total value of the trust was as follows:

			Change in
	2016	2015	Value
Troyer Charitable Remainder Unitrust	\$ 89,020	89,914	(894)

The present value of **Barclay College's** liability to the beneficiaries at June 30, 2016 and 2015 is as follows:

	2016	2015	Change in Value
Liability Under Trust Agreement Less Current Portion	\$ 45,149 (4,328)	43,888 (4,350)	(1,261) (22)
Total Long-Term Portion	\$ 40,821	39,538	(1,283)

The discount rate used to calculate the present value was 2.84% and 3.34% as of June 30, 2016 and 2015, respectively.

Current maturities of the liability for the next five years and in five year increments thereafter based on estimated life expectancy are as follows:

Notes to Financial Statements June 30, 2016 and 2015

Year Ended June 30		Amount Due
2017	\$	4,328
2018		3,998
2019		3,693
2020		3,413
2021		3,152
2022-2026		12,500
2027-2031		8,409
2032-2036	_	5,656
Total	\$	45,149

NOTE 10 - BENEFICIAL INTEREST IN ASSETS HELD BY OTHERS

In prior years, **Barclay College** irrevocably transferred \$93,845 to the South Central Community Foundation to establish an endowment fund. Additional monies have been transferred by Barclay College since the inception of this fund. Under the terms of the agreement, the College is able to receive 5.50% of the annual market value of the endowed fund less any fees or administrative costs allocated to the fund by the South Central Community Foundation. The College can receive this distribution annually.

At the time of the transfers, the Organization granted South Central Community Foundation variance power. That power gives South Central Community Foundation the right to distribute the investment income to another not-for-profit organization of its choice if **Barclay College** ceases to exist or if the governing board of South Central Community Foundation determines that continued payments to **Barclay College** are unnecessary, obsolete, inappropriate, incapable of fulfillment, impractical, illegal, or inconsistent with South Central Community Foundation's mission. The fair value of the investment was \$96,165 and \$116,174 at June 30, 2016 and 2015, respectively.

NOTE 11 – BENEFICIAL INTEREST IN ASSETS HELD IN A TRUST

A donor has directed that the residue of his trust be given to **Barclay College** upon his death according to the terms of the Trust agreement. All funds and property which may be contributed to the College pursuant to the Trust shall constitute and be known as the Endowment Fund. The Endowment Fund shall be part of and shall be invested and maintained as part of the College's permanent endowment, so long as the Endowment Fund is used according to the terms of the Trust agreement. As of June 30, 2016 and 2015, the total value of the trust was \$3,131,816 and \$- and no funds have been disbursed to the College to be invested in the Endowment Fund. At least 80% of the Endowment Fund income shall be used to fund the Chair and the business department. Further, the Investment Contest shall be funded from the remaining Endowment Fund income. Thereafter, the remainder of the Endowment Fund income may be used at the discretion of the Barclay College Trustees. Any Endowment Fund income not distributed must be reinvested with the principal of the Endowment.

NOTE 12 – COMPENSATED ABSENCES

Paid Time Off

Twelve-month, full-time and part-time staff of **Barclay College** are entitled to 20 days of paid time off per year. Paid time off for part-time employees is pro-rated. Administrators are entitled to 25 days of paid time off per year. During the fiscal year ended June 30, 2016, the College changed the paid time off policy to allow for up to 10 days of unused paid time off to be carried over to the next year. No payment for unused paid time off will be paid upon termination. The potential liability for accrued paid time off at June 30, 2016 and 2015 was \$27,734 and \$29,978, respectively, which is not reflected in the financial statements.

BARCLAY COLLEGE Notes to Financial Statements June 30, 2016 and 2015

Sick Leave

Full-time administration and staff are entitled to one sick day per month for each contract month for a total of 12 days (96 hours) per fiscal year. Part-time employees will have sick leave prorated according to the number of hours worked. Up to 12 days (96 hours) of unused or uncompensated sick leave may be carried forward each year to a maximum accumulation of 60 days (480 hours). The maximum number of days (hours) that may be accumulated will be prorated for part-time employees. Unused or uncompensated sick leave will not be paid to an employee in the event of termination. The potential liability for sick leave at June 30, 2016 and 2015 was \$249,735 and \$271,157, respectively, which is not reflected in the financial statements.

NOTE 13 - REVOLVING LINES OF CREDIT

The Organization is responsible for the following lines of credit at June 30, 2016 and 2015:

	2016	2015
Line of credit with Haviland State Bank, interest at 3.00%, secured by certificate of deposit, matures August 29, 2016.	\$ 700,000	700,000
Line of credit with Haviland State Bank, interest at 6.00%, secured by real estate, matured July 18, 2015.		500,000
Total Revolving Lines of Credit	\$ 700,000	1,200,000

NOTE 14 – LONG-TERM NOTES PAYABLE

Long-term notes payable consisted of the following at June 30:

	Interest Rate		2016	2015
Fred R. and Esther M. Johnson Trust Payable, matures June 13, 2016, unsecured.	3.00%	\$	-	100,000
Fred R. and Esther M. Johnson Trust Payable, matures June 13, 2017, unsecured.	3.00%		100,000	-
JRL Living Trust Note Payable, matures February 18, 2018, unsecured. JRL Living Trust Note Payable, matures May 30, 2020,	4.00%		44,468	69,763
secured by real estate.	5.00%		90,295	110,757
Haviland State Bank Note Payable, matures July 1, 2021, secured by real estate. Withdrawal Gift Trust Agreement, due on demand,	5.75%		98,752	114,952
unsecured. Kevin and Gayle Mortimer Note Payable, matures on	7.00%		5,000	5,000
July 29, 2015, unsecured. Laura Davis Trust Note Payable, matures July 2, 2018,	3.00%		20,000	20,000
JRL Living Trust Note Payable, matures March 20,	3.00%		20,000	20,000
2023, unsecured.	4.00%	-	313,182	331,456
Total Long-Term Notes Payable Less: Current Portion		-	691,697 (209,021)	771,928 (205,176)
Total Long-Term Notes Payable, Net of Current Portion		\$_	482,676	566,752

Notes to Financial Statements June 30, 2016 and 2015

2018 2019 2020 2021	88,781 114,580 96,822 79,188
Thereafter	103,305
Total	\$ 691,697

Annual maturities of long-term debt at June 30 are as follows:

Interest expense for the years ended June 30, 2016 and 2015 was \$44,749 and \$66,734, respectively.

NOTE 15 – ANNUITIES PAYABLE

A donor can make a contribution to the Organization in the form of an annuity. The Organization then pays the donor an annuity of a fixed amount over the individual's life. Annuities payable represent the present value of a fixed amount due to the donor over the donor's expected life based on his/her age at June 30, 2016 and 2015. The present value of these annuities payable was as follows:

				Change in
		2016	2015	Value
Annuities Payable	\$	18,444	18,047	397
	na 20 ara aa falla			

Annual maturities of annuities payable at June 30 are as follows:

2017	\$	2,397
2018		2,466
2019		1,362
2020		1,400
2021		1,440
Thereafter	—	9,379
Total	\$	18,444

An annuity was moved to a restricted endowed fund after the passing of the lone survivor on May 19, 2015. Per the annuity agreement, the net investment in the annuity at the death of the last beneficiary is to be classified as an endowed fund. The corresponding asset had a fair value of \$10,489 at June 30, 2015.

NOTE 16 - TEMPORARILY AND PERMANENTLY RESTRICTED NET ASSETS

Temporarily restricted net assets at June 30, 2016 and 2015 were available for the following purposes:

		2016	2015
Scholarships	\$	365,403	379,417
Designated Projects and Gifts		4,207,831	1,679,710
Other Projects	<u> </u>	43,871	46,026
Total	\$	4,617,105	2,105,153

Notes to Financial Statements June 30, 2016 and 2015

Net assets released from donor restrictions during the years ended June 30, 2016 and 2015 by incurring qualified expenses were as follows:

Scholarships	\$	2016 29,752	<u>2015</u> 22,930
Designated Projects and Gifts	_	60,110	9,670
Total	\$	89,862	32,600

Permanently restricted net assets at June 30, 2016 and 2015 are restricted to investment with the income available for scholarships.

Scholarships and Library Bieshaar Trust	\$ 2016 158,501 3,146,285	2015 158,501 -
Total	\$ 3,304,786	158,501

Restricted funds are invested by an independent advisor and reviewed by management on a perpetual basis.

NOTE 17 – ENDOWMENT FUNDS

The College's endowment consists of individual funds established for scholarships and library purposes. 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 College's governing body has interpreted the State of Kansas Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring 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 College classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of donor-restricted endowment funds is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the College in a manner consistent with the standard of prudence prescribed by UPMIFA. In accordance with UPMIFA, the College considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- 1. Duration and preservation of the fund
- 2. Purposes of the College and the fund
- 3. General economic conditions
- 4. Possible effect of inflation and deflation
- 5. Expected total return from investment income and appreciation or depreciation of investments
- 6. Other resources of the College
- 7. Investment policies of the College

BARCLAY COLLEGE Notes to Financial Statements

June 30, 2016 and 2015

Barclay College's long-term financial objectives for its endowment funds are to generate income to provide for current needs and to preserve the principal of the endowment funds in order to provide a base for generating income to meet future needs. The College's management is charged with investing and managing the endowment funds as a prudent investor would while taking into consideration the purpose, terms, and distribution requirements of each endowment fund. In making and implementing investment decisions, the College's management has a duty to diversify the investments of the endowment funds unless, under the circumstances, it is not prudent to do so.

The recommended asset allocation of the endowment funds as of June 30, 2016 and 2015 was as follows:

	<u>Minimum</u>	<u>Maximum</u>
Equity	40%	75%
Fixed Income	20%	50%
Cash Equivalent	0%	15%

The overall investment policy of the College is to obtain the best possible return on its investments and that such return is the sum of the yield (defined as interest, dividends, etc.) and gain (defined as appreciation) commensurate with the degree of risk the College is willing to assume in obtaining such return.

Endowment funds shall generally be invested for no less than six months prior to the earnings being available to use. The earnings and appreciation generated from the endowments will be available for expenditure in accordance with the donor's restrictions. Any distribution from an endowment may not be in an amount which invades the endowment's principal balance. Furthermore, no expenditures are allowed from an endowment when the fair value falls below the endowment's principal balance.

Below is a reconciliation of the activity in the endowment investment accounts.

		Temporarily Restricted	Permanently Restricted	Total
Endowment Net Assets - June 30, 2014 Investment Return	\$	116,939	147,012	263,951
Investment Income		2,830	-	2,830
Net Gain (Realized and Unrealized)		493	-	493
Contributions		-	1,000	1,000
Net Transfers to Endowments		-	10,489	10,489
Expenditures	-	(13,046)	<u> </u>	(13,046)
Endowment Net Assets - June 30, 2015 Investment Return		107,216	158,501	265,717
Investment Income		99	-	99
Net Gain (Realized and Unrealized)		3,767	-	3,767
Expenditures	-	(19,569)	<u> </u>	(19,569)
Endowment Net Assets – June 30, 2016	\$	91,513	158,501	250,014

The above table includes the cash and investment accounts that are under the control of the College and does not include other assets that may be part of an endowment, i.e., pledges, beneficial interests in remainder trusts, and/or other receivables.

NOTE 18 – EMPLOYEE RETIREMENT PLAN

The Organization offers a 403(b) defined contribution retirement plan. This plan allows any qualifying employee to contribute a portion of his/her earnings into a tax deferred retirement account. The Organization contributes a dollar for dollar match up to 3% of an employee's wage. This is a self-directed plan, which allows each participant to invest his/her contributions in any of a preselected list of investment funds. Total employer contributions during 2016 and 2015 were \$41,695 and \$40,941, respectively.

NOTE 19 - CONTINGENCIES

The Organization receives a significant portion of its revenues from grants, all of which are subject to audit by federal and state governments. The ultimate determination of amounts awarded under these programs generally is based upon eligibility of students based upon their financial need. Until such audits have been completed, there exists a contingency to refund any amount awarded to a student that was not eligible for student financial assistance. Management is of the opinion that no material liability will result from such audits.

Prior to June 30, 2016, the College notified students of their scholarship award for the 2015-2016 school year. The College would be required to fulfill this commitment if the student enrolled in each semester at **Barclay College** and fulfilled other requirements outlined by the College. The total commitment to the students was \$507,300 at June 30, 2016. A similar commitment of \$324,190 existed at June 30, 2015.

NOTE 20 – FAIR VALUE MEASUREMENTS

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

Level 1

Quoted prices in active markets for identical assets or liabilities

Level 2

Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; 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 assets or liabilities

Level 3

Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the inputs and valuation methodologies used for assets and liabilities measured at fair value on a recurring basis. There have been no changes in the methodologies used at June 30, 2016 and June 30, 2015.

Certificates of deposit and money market funds are valued at fair value as reported by the financial institution at the close of the period.

BARCLAY COLLEGE Notes to Financial Statements June 30, 2016 and 2015

Stock, non-governmental obligations and government obligations are valued at the closing price reported on the active market on which the individual securities are traded.

Mutual funds are valued at the daily closing price as reported by the fund. The funds are required to publish their daily net asset value and to transact at that price.

The beneficial interest in the assets held by the others, beneficial interest in assets held in a trust and the charitable remainder unitrust are reported at the College's proportionate share of the fair value of the underlying assets in the trusts or in the assets held by South Central Community Foundation as reported by the trustees. These assets are revalued annually by the College based on investment statements provided by the third party trustees.

	Fair Value Measurements at June 30, 2016					
	-	Level 1		Level 2	Level 3	Total
Investments			-			
Money Market Funds	\$	44,042		-	-	44,042
Certificates of Deposit		700,000		-	-	700,000
Common Stock		427,707		-	-	427,707
Preferred Stock		7,407		-	-	7,407
Mutual Funds		49,471		-	-	49,471
Government Obligations		56,526		-	-	56,526
Non-government Obligations	_	99,696	_			99,696
Total Investments	_	1,384,849	_		<u> </u>	1,384,849
Split Interest Agreements						
Assets Held in Charitable						
Remainder Unitrust		-		-	89,020	89,020
Beneficial Interest in Assets						
Held in a Trust Beneficial Interest in Assets		-		-	3,131,816	3,131,816
Held by Others	_	-	_	<u> </u>	96,165	96,165
Total Split Interest Agreements	_	-	_		3,317,001	3,321,144
Total	\$_	1,384,849	=		3,317,001	4,701,850
			Fa	air Value Measurem	ents at June 30, 20)15
	-	Level 1		Level 2	Level 3	Total
Investments	-	201011	-			- Otai
Money Market Fund	\$	23,613		-	-	23,613
Certificates of Deposit	Ŧ	700,000		-	-	700,000
, Mutual Funds		438,303		-	-	438,303
Government Obligations		56,283		-	-	56,283
Non-government Obligations		164,442		-	-	164,442
Stocks	_	12,899	_			12,899
Total Investments	_	1,395,540	_		<u> </u>	1,395,540
Split Interest Agreements						
Assets Held in Charitable		-		-	89,914	89,914

Notes to Financial Statements June 30, 2016 and 2015

Remainder Unitrust Beneficial Interest in Assets Held by Others		 116,174	116,174
Total Split Interest Agreements		 206,088	206,088
Total	\$ <u>1,395,540</u>	 206,088	1,601,628

The carrying values of cash, receivables, accounts payable and accrued liabilities approximate their fair values due to the relatively short periods to maturity of these items or because they are receivable or payable on demand.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although **Barclay College** believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value.

Level 3 Gains and Losses

The following table sets forth a summary of changes in the fair value of the Organization's Level 3 assets for the years ended June 30, 2016 and 2015:

		Level 3 Assets		
		Year Ended	Year Ended	
		June 30, 2016	June 30, 2015	
Balance, Beginning of Year	\$	206,088	204,792	
Realized Gains		6,266	8,541	
Unrealized Gains Relating to Instruments Still Held at				
the Reporting Date		(2,570)	(686)	
Change in Value of Assets Held in a Trust		(14,469)	-	
Contributions		3,146,285	-	
Distributions		(24,599)	(6,396)	
Purchases, Sales, Issuances and Settlements (Net)	_	-	(163)	
Balance, End of Year	\$_	3,317,001	206,088	

NOTE 21 - PRINCIPAL INVASIONS

Market declines or expenditures have caused a deficiency in three endowment funds at June 30, 2016. The restricted principal and the fair value of this endowment are as follows:

	2016		
Number of			
Restricted Accounts	Principal	Fair value	Deficiency
3	\$ 3,166,838	3,152,031	14,807

Market declines or expenditures have caused a deficiency in two endowment funds at June 30, 2015. The restricted principal and the fair value of this endowment are as follows:

		2015		
Number of				
Restricted Account	S	Principal	Fair value	Deficiency
2	\$	28,068	27,610	458

NOTE 22 – RELATED PARTIES

The Organization had three related parties that were vendors during 2016 and 2015. These vendors included Haviland State Bank, who provided banking services (one member of HSB management is a member of the Organization's board), Farmers Coop, from whom fuel was purchased and payment was made for repairs for vehicles (manager of gas station is related to an employee of the Organization) and Haviland Telephone Company, who provided phone service (employees of telephone company are related to two members of the Organizations' management). Purchases from these vendors totaled \$36,302 and \$40,339 for the years ended June 30, 2016 and 2015, respectively. The Organization provided Student Financial Aid to students that either worked directly in the business office or the Student Financial Aid Office or were related to employees within those offices. The total aid awarded for the years ended June 30, 2016 and 2015 were \$93,486 and \$104,619 respectively. There are no board members that are also employees of the Organization.

At June 30, 2016, the Organization had outstanding unconditional promises to give from nine individuals who are a board member, employee, or family member of either. The outstanding balance for these nine individuals net of allowance totaled \$31,078.

At June 30, 2015 the Organization had outstanding unconditional promises to give from 17 individuals who are a board member, employee, or family member of either. The outstanding balance for these 17 individuals net of allowance totaled \$98,490. At June 30, 2015 the Organization had outstanding accounts receivable balances from two employees that totaled \$7,299 and balances from two other related parties that totaled \$1,442. The Organization also had an outstanding graduate student loan receivable from one employee that totaled \$2,811.

NOTE 23 – IN-KIND CONTRIBUTIONS

In-kind contributions for the years ended June 30, 2016 and 2015 consisted of donated furniture, fixtures for the buildings, library books, and real estate. The total amount of in-kind contributions of goods was \$20,013 and \$11,988 as of June 30, 2016 and 2015, respectively. The Organization does not track donated unskilled labor, so these amounts are not recorded in the financial statements.

NOTE 24 – FUNDRAISING EXPENSES

Total fundraising expenses for the years ended June 30, 2016 and 2015 were \$116,989 and \$114,960, respectively.

NOTE 25 – RISKS AND UNCERTIANTIES

Barclay College invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of the investment securities will occur in the near term and such changes could materially affect the activities of the College.

The College has tried to minimize the risk associated with these investment securities by having an investment committee review the investment activity throughout the year and by having regular meetings with the investment company representatives.

NOTE 26 – CONCENTRATION OF CREDIT RISK FOR CASH DEPOSITS AT BANKS

Financial instruments that potentially subject the College to concentrations of credit risk consist principally of cash deposits. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to certain limits. At June 30, 2016 and 2015, the College had approximately \$3,198,386 and \$1,115,538 in excess of FDIC insurance limits, respectively. At June 30, 2016 and 2015 the amount in excess includes a certificate of deposit in the amount of \$700,000 and \$700,000 that is classified as an investment in the statements of financial position.

NOTE 27 – RECLASSIFICATION

Certain amounts in the prior periods presented have been reclassified to conform to the current period financial statement presentation. These reclassifications have no effect on previously reported increase in net assets.

NOTE 28 – RESTRICTED FUNDS

During the fiscal years ended June 30, 2016 and 2015, the College utilized funds set aside for restricted purposes for operational purposes. In order to replenish these funds the College took out a note with Haviland State Bank and invested the funds in a certificate of deposit in the amount of \$700,000. The College, however, at June 30, 2016, is still responsible for replenishing approximately \$521,030 of restricted funds that were utilized for unrestricted purposes. Cash in the amount of \$521,030 on the statements of financial position have been reclassified to borrowings from restricted cash under current liabilities in order to cover the amount necessary for restricted net assets.

NOTE 29 - FINANCIAL ASSETS AVAILABLE FOR GENERAL EXPENDITURES WITHIN ONE YEAR

Financial Assets at June 30, 2016 Less:	\$ 14,117,193
Property and Equipment Inventory	(5,271,540) (9,504) 8,836,149
Contractual or Donor-Imposed Restrictions: Restricted by Donor with Time or Purpose Restrictions Temporarily Restricted Net Assets	(4,617,105)
Permanently Restricted Net Assets Board Designated	(3,304,786) (112,738)
Financial Assets Available to meet Cash Needs for General Expenditures Within One Year	\$ 801,520

NOTE 30 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 17, 2016, which is the date the financial statements were available to be issued.

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Certified Public Accountants

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

To the Board of Trustees Barclay College Haviland, Kansas

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 **Barclay College** (a nonprofit organization), which comprise the statement of financial position as of June 30, 2016, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 17, 2016.

Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and a significant deficiency.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs (2016-001 and 2016-002) to be material weaknesses.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs (2016-003) to be a significant deficiency.

Barclay College

Page 2

Compliance and Other Matters

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

Barclay College's Response to Findings

Barclay College's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. **Barclay College's** response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD. Certified Public Accountants

November 17, 2016



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Certified Public Accountants

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Trustees **Barclay College** Haviland, Kansas

Report on Compliance for Each Major Federal Program

We have audited **Barclay College's** compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of **Barclay College's** major federal programs for the year ended June 30, 2016. **Barclay College's** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of **Barclay College**'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about **Barclay College**'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of **Barclay College's** compliance.

Opinion on Each Major Federal Program

In our opinion, **Barclay College** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

Barclay College Page 2

Report on Internal Control Over Compliance

Management of **Barclay College** is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered **Barclay College's** internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of **Barclay College's** internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance has a material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD. Certified Public Accountants

November 17, 2016
Supplementary Information

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2016

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report	t issued:		Un	qualified	
Internal control over fin	ancial reporting:				
Material weaknesse	s identified?	X	Yes		No
Significant deficience	y identified?	X	Yes		None reported
Noncompliance mat	erial to financial statements noted?		Yes	X	No
FEDERAL AWARDS					
Internal control over ma	ajor programs:				
Material weakness i	dentified?		Yes	<u> </u>	No
Significant deficiency identified?		Yes	X	None reported	
Type of auditors' report	t issued on compliance for major prog	rams:	Un	qualified	
Any audit findings discl in accordance with the	osed that are required to be reported Uniform Guidance		Yes	_X_	No
Identification of major p	programs:				
CFDA Numbers	Name of Federal Progr	am or Clu	ster		_
84.063 84.033 84.007 84.268	Student Financial Assistance Progra Federal Pell Grant Program Federal Work-Study Program Federal Supplemental Educationa Federal Direct Student Loans				
Dollar threshold used to programs:	o distinguish between Type A and Typ	be B	\$	750,000	
Auditee qualified as low	v-risk auditee?		Yes	х	No

SECTION II - FINANCIAL STATEMENT FINDINGS

A. Material Weakness in Internal Control

2016-001

Criteria or specific requirement

Internal controls should be in place to ensure that all outstanding and unconditional pledges are recorded and properly tracked.

Condition

The Organization did not adequately record pledges.

Context

Multiple adjusting entries were necessary to correct the amount recorded as pledges receivable when we reconciled the pledges from the original supporting documentation to the SAGE system and to the general ledger.

Effect

The pledges receivable recorded in the financial records of the College could easily be over or understated at any point in time.

Cause

The College did not reconcile the supporting documentation of each individual pledge to what was recorded in the SAGE system and did not reconcile the activity recorded in the SAGE system to the activity in the general ledger.

Recommendation

The College should develop a method of recording and subsequently reconciling all pledges in their SAGE system and then reconcile the SAGE system to the activity recorded in the general ledger of the College.

Views of responsible officials and planned corrective actions

When a pledge is received, a copy of the pledge will be provided to the individual responsible for recording donations. The pledge will be recorded in Sage and reported to the receivables specialist in the business office. The receivables specialist will then record the pledge in the general ledger. At the end of each month, a list of all pledges received during the month will be provided to the VP for Business and they will reconcile the general ledger with the Sage system.

2016-002

Criteria

Internal controls should be in place to ensure that journal entries are prepared to adjust all trial balance accounts to the proper balance at year end.

Condition

Auditors posted several journal entries to adjust year end balances to the correct balance.

Context

Multiple adjusting entries were necessary to correct the amounts recorded in the financial statements; the total effect on Net Assets was an increase of \$3,223,378.

BARCLAY COLLEGE Schedule of Findings and Questioned Costs For the Year Ended June 30, 2016

2016-002 (continued)

Effect

Several adjustments could materially misstate the financial statements.

Cause

The Organization passed on making several journal entries at year end.

Recommendation

Procedures should be established and implemented where the Organization reconciles all year end balance sheet accounts and posts the needed journal entries to adjust them.

Views of responsible officials and planned corrective actions The Organization will make the journal entries needed to adjust the financial statements at year end.

B. Significant Deficiency in Internal Control

2016-003

Criteria or specific requirement Internal controls should be in place to ensure that employees do not have incompatible duties.

Condition

The Organization did not have adequate segregation of duties.

Context

This finding was prevalent and was discovered throughout the entire auditing procedures of the financial statement audit. Areas in which these findings were particularly a problem included cutoff of income and expenses at year end, drafting of the financial statements, etc.

Effect

Management may not become aware of problems or irregularities in a timely manner.

Cause

The size of the Organization precludes management from hiring additional personnel in order to have adequate segregation of duties.

Recommendation

The Organization should implement procedures to ensure segregation of duties in the receipts and disbursements areas. Also, involvement of the Board can mitigate the risk of errors or fraud. The Board should remain involved in the financial affairs of the Organization to provide oversight and independent review functions.

Views of responsible officials and planned corrective actions

The Organization is aware that employees have incompatible duties; however, due to the size of the Organization, it would not be feasible to hire additional personnel.

BARCLAY COLLEGE Schedule of Findings and Questioned Costs For the Year Ended June 30, 2016

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No material findings or questioned costs are required to be disclosed under the Uniform Guidance.

BARCLAY COLLEGE Summary Schedule of Prior Audit Findings For the Year Ended June 30, 2016

2015-001

Condition The Organization did not adequately record pledges.

Recommendation

The College should develop a method of recording and subsequently reconciling all pledges in their SAGE system and then reconcile the SAGE system to the activity recorded in the general ledger of the College.

Current Status

The Organization continues to work on this area; however, this is still an issue for the current year and explained in the schedule of findings and questioned costs.

2015-002

Condition

The Organization did not have adequate segregation of duties.

Recommendation

Procedures should be established and implemented where the Organization implements segregation of duties in receipts and expenditures cycles and implements additional internal controls. Also, involvement of the Board can mitigate the risk of errors or fraud. The Board should remain involved in the financial affairs of the Organization to provide oversight and independent review functions.

Current Status

The Organization continues to work on this area; however, this is still an issue for the current year and explained in the schedule of findings and questioned costs.

2015-003

Condition

We found one instance where a student was over awarded federal funds for a Pell grant in the fall semester in the amount of \$319.

Recommendation

The Organization needs to implement a new process or revise its current review process of determining a student's award amount.

Current Status

The Organization has implemented this recommendation and there were no instances of noncompliance during our testing of credit balances for the current year.

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2016

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
U.S. Department of Education			
Student Financial Assistance Program Cluster -	Title IV		
Federal Pell Grant Program	84.063	N/A	\$ 580,635
Federal Work-Study Program	84.033	N/A	40,692
Federal Supplemental Educational			
Opportunity Grants	84.007	N/A	13,226
Federal Direct Student Loans	84.268	N/A	1,381,332
Total Expenditures of Federal Awards			\$

See accompanying notes to schedule of expenditures of federal awards.

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Barclay College** and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

NOTE 2 – INDIRECT COST RATE

The College has elected not to use the 10% de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

NOTE 3 - FEDERAL DIRECT STUDENT LOAN PROGRAM

The Federal Direct Student Loan Program is a program where a student or student's parent applies for a federal loan. When the loan is approved, the money is transferred to a bank account in **Barclay College's** name, but the loan funds are designated for the individual student.

NOTE 4 - MATCHING CONTRIBUTIONS

The Federal Supplemental Educational Opportunity Grants (FSEOG) program provides grants to eligible undergraduate students with priority given to Pell grant recipients who have the lowest expected family contributions. **Barclay College** is required by the U.S. Department of Education to provide matching contributions to the FSEOG program. Federal funds pay up to 75% of the FSEOG grants. The Organization is required to match the remaining 25%. The Organization provided \$4,291 for the matching contributions for the FSEOG grants for the year ended June 30, 2016, which was greater than the required matching amount.

The Federal Work-Study (FWS) program provides part-time employment to eligible undergraduate and graduate students who need the earnings to help meet costs of postsecondary education. **Barclay College** is required by the U.S. Department of Education to provide matching funds to the FWS program. Federal funds pay up to 75% of the compensation paid to students. The Organization is required to match the remaining 25%. The Organization provided \$14,298 for the matching contributions for the FWS program for the year ended June 30, 2016, which satisfied the 25% matching requirement.

NOTE 5 - ADMINISTRATIVE COST ALLOWANCE

Barclay College can receive up to a 5% administrative cost allowance from the U.S. Department of Education for administering the federal awards program. The Organization received \$705 as an administrative cost allowance, which is less than the 5% administrative cost allowance allowed for the year ended June 30, 2016.

Financial Statements With Independent Auditors' Report

For the Years Ended June 30, 2017 and 2016

Financial Statements With Independent Auditors' Report For the Years Ended June 30, 2017 and 2016

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McPherson, Kansas 67460-4844

Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

To the Board of Trustees Barclay College Haviland, Kansas

Report on the Financial Statements

We have audited the accompanying financial statements of **Barclay College** (a nonprofit organization), which comprise the statements of financial position as of June 30, 2017 and 2016, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

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 an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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 opinion.

Barclay College Page 2

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of **Barclay College** as of June 30, 2017 and 2016, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the Unites States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 03, 2018, on our consideration of **Barclay College's** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of **Barclay College's** internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Barclay College's** internal control over financial reporting and compliance.

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD. Certified Public Accountants

February 03, 2018

Statements of Financial Position June 30, 2017 and 2016

ASSETS	2017	2016
Current Assets	2017	2010
Cash \$	167,673	-
Investments	180,137	189,495
Tuition Receivable, Net of Allowance	21,677	18,795
Current Portion of Graduate Student Loans Receivable	11,612	18,464
Current Portion of Unconditional Promises	·	
to Give, Net of Allowance	322,297	398,349
Inventory	13,261	9,504
Total Current Assets	716,657	634,607
Descent and Environment		
Property and Equipment Buildings	5,764,950	5,674,799
Equipment	1,489,725	1,467,636
Land	406,380	406,380
Construction in Progress	3,828,120	400,380 396,091
Accumulated Depreciation	(3,008,298)	(2,849,366
	(3,008,298)	(2,049,500
Net Property and Equipment	8,480,877	5,095,540
Other Assets		
Cash Temporarily Restricted	1,433,696	3,582,014
Cash Held for Others Under Agency Transactions	31,792	18,893
Investments Temporarily Restricted	942,830	945,340
Graduate Student Loans Receivable, Net of Current Portion	13,847	25,409
Assets Held in Charitable Remainder Unitrust	89,730	89,020
Beneficial Interest in Assets Held by Others	107,453	96,165
Beneficial Interest in Assets Held in a Trust	3,143,399	3,131,816
Temporarily Restricted Land	176,000	176,000
Restricted Endowment Investments	259,442	250,014
Unconditional Promises to Give, Net of Allowance, Net		
of Current Portion	687,817	432,688
Total Other Assets	6,886,006	8,747,359
Total Assets \$	16,083,540	14,477,506

The accompanying notes are an integral part of the financial statements

Statements of Financial Position June 30, 2017 and 2016

LIABILITIES AND NET ASSETS

		2017	2016
Current Liabilities	_	2011	2010
Line of Credit	\$	1,200,000	700,000
Current Portion of Long-Term Notes Payable	•	216,781	209,021
Current Portion of Liability Under Trust Agreement		4,373	4,328
Current Portion of Annuities Payable		807	2,397
Borrowings From Restricted Cash		-	881,343
Accounts Payable		620,136	116,511
Amounts Held for Others Under Agency Transactions		31,792	18,893
Accrued Liabilities		74,804	23,819
Deferred Grant Revenue	_	298,123	437,340
Total Current Liabilities	_	2,446,816	2,393,652
Long-Term Liabilities			
Notes Payable, Net of Current Portion		373,976	482,676
Liability Under Trust Agreement, Net of Current Portion		41,015	40,821
Annuities Payable, Net of Current Portion		17,276	16,047
Total Long-Term Liabilities	_	432,267	539,544
Total Liabilities	_	2,879,083	2,933,196
Net Assets			
Unrestricted			
Undesignated		7,362,164	3,333,681
Board Designated		112,698	112,738
Total Unrestricted		7,474,862	3,446,419
Temporarily Restricted		2,401,558	4,793,105
Permanently Restricted	_	3,328,037	3,304,786
Total Net Assets	_	13,204,457	11,544,310
Total Liabilities and Net Assets	\$_	16,083,540	14,477,506

The accompanying notes are an integral part of the financial statements

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Statements of Activities For the Years Ended June 30, 2017 and 2016

Unrestricted Net Assets Unrestricted Revenues and Gains Student Tuttion and Fees Student Services Instructional Contributions Student Services Student Services Net Assets Released From Restrictions Satisfaction of Donors' Restrictions Supporting Services Administrative and General Total Vinestricted Revenues Administrative and General Total Supporting Services Administrative and General Total Supporting Services Supporting Services Restricted Net Assets (carried forward) \$ 4,028,443 (282,666) Supporting Services Supporting Servic		_	2017	2016
Student Tuition and Fees\$ 3,951,2843,467,181Contributions2,503,7661,065,799In-Kind Contributions11,84620,013Auxiliary Enterprises936,987896,808Federal Grant Revenue2,296,8672,015,884Private Grant Revenue139,21745,121Farm and Royalty Income35,14641,475Interest and Dividends8,42321,430Net Realized and Unrealized Gains7,72672,854Change in Value of Split Interest Agreements(3,270)(2,564)Net Transfers Between Permanently Restrictedronument Activity(3,814)(14,807)Other Income185,27167,493Underwater Endowment Activity(3,814)(14,807)Total Unrestricted Revenues and Gains10,058,4287,696,687Net Assets Released From Restrictions2,637,83389,862Satisfaction of Donors' Restrictions2,637,8331,463,5204,243,006Subporting Services255,094249,3063,062,814Student Services255,094249,3063,062,814Student Services255,094249,3063,062,814Student Services7,301,5176,729,069Supporting Services7,301,5176,729,069Administrative and General1,294,7791,223,157Fundraising71,522116,989Total Supporting Services1,366,3011,340,146Total Supporting Services8,667,8188,069,215Increase (Decrease) in Unrestricted Net Assets1	Unrestricted Net Assets			
Contributions 2,503,766 1,065,799 In-Kind Contributions 11,846 20,013 Auxiliary Enterprises 336,887 896,808 Federal Grant Revenue 2,296,867 2,015,884 Private Grant Revenue 139,217 45,121 Farm and Royally Income 35,146 41,475 Interest and Dividends 8,423 21,430 Net Realized and Unrealized Gains 7,726 72,854 Change in Value of Split Interest Agreements (3,270) (2,564) Net Transfers Between Permanently Restricted 1185,271 67,493 From Unrestricted at the Request of the Donor (11,021) - Other Income 185,271 67,493 Underwater Endowment Activity (3,814) (14,807) Total Unrestricted Revenues and Gains 10,058,428 7,696,687 Net Assets Released From Restrictions 2,637,833 89,862 Total Unrestricted Revenues, Gains, and Other Support 12,696,261 7,786,549 Expenses Program Services 255,094 249,306 Scholarships and Grants	Unrestricted Revenues and Gains			
In-Kind Contributions 11,846 20,013 Auxiliary Enterprises 936,987 896,808 Federal Grant Revenue 139,217 45,121 Farm and Royalty Income 35,146 41,475 Interest and Dividends 8423 21,430 Net Realized and Unrealized Gains 7,726 72,854 Change in Value of Split Interest Agreements (3,270) (2,564) Net Transfers Between Permanently Restricted 7,726 7,483 Underwater Endowment Activity (3,814) (14,807) Total Unrestricted Revenues and Gains 10,058,428 7,696,687 Net Assets Released From Restrictions 2,637,833 89,862 Total Unrestricted Revenues, Gains, and Other Support 12,696,261 7,786,549 Expenses Program Services 2,637,833 89,862 Instructional 1,629,533 1,463,520 Auxiliary 645,789 662,681 Student Services 2,7301,517 6,729,069 Supporting Services 7,301,517 6,729,069 Supporting Services 1,366,301 <th>Student Tuition and Fees</th> <th>\$</th> <th>3,951,284</th> <th>3,467,181</th>	Student Tuition and Fees	\$	3,951,284	3,467,181
Auxiliary Enterprises 936,987 896,808 Federal Grant Revenue 2,296,867 2,015,884 Private Grant Revenue 139,217 45,121 Farm and Royally Income 35,146 41,475 Interest and Dividends 8,423 21,430 Net Realized and Unrealized Gains 7,726 72,854 Change in Value of Split Interest Agreements (3,270) (2,564) Net Transfers Between Permanently Restricted 110,021) - From Unrestricted at the Request of the Donor (11,021) - Other Income 185,271 67,493 Underwater Endowment Activity (3,814) (14,807) Total Unrestricted Revenues and Gains 10,058,428 7,696,687 Net Assets Released From Restrictions 2,637,833 89,862 Total Unrestricted Revenues, Gains, and Other Support 12,696,261 7,786,549 Expenses Program Services 255,094 249,306 Scholarships and Grants 4,312,549 3,929,363 0perations and Maintenance 458,552 424,199 Total Program Services 7,301,517 6,729,069 308 525,094	Contributions		2,503,766	1,065,799
Federal Grant Revenue2,296,8672,015,884Private Grant Revenue139,21745,121Farm and Royally Income35,14641,475Interest and Dividends8,42321,430Net Realized and Unrealized Gains7,72672,854Change in Value of Split Interest Agreements(3,270)(2,564)Net Transfers Between Permanently Restricted(11,021)-From Unrestricted at the Request of the Donor(11,021)-Other Income185,27167,493Underwater Endowment Activity(3,814)(14,807)Total Unrestricted Revenues and Gains10,058,4287,696,687Net Assets Released From Restrictions2,637,83389,862Satisfaction of Donors' Restrictions2,637,83389,862Total Unrestricted Revenues, Gains, and Other Support12,696,2617,786,549ExpensesProgram Services245,094249,306Scholarships and Grants4,312,5493,929,363Operations and Maintenance458,552424,199Total Program Services7,301,5176,729,069Supporting Services7,301,5176,729,069Administrative and General1,294,7791,223,157Fundraising71,522116,989Total Expenses1,366,3011,340,146Total Expenses8,667,8188,069,215Increase (Decrease) in Unrestricted Net Assets8,667,8188,069,215	In-Kind Contributions		11,846	20,013
Private Grant Revenue 139,217 45,121 Farm and Royalty Income 35,146 41,475 Interest and Dividends 8,423 21,430 Net Realized and Unrealized Gains 7,726 72,854 Change in Value of Split Interest Agreements (3,270) (2,564) Net Transfers Between Permanently Restricted (11,021) - From Unrestricted at the Request of the Donor (11,021) - Other Income 185,271 67,493 Underwater Endowment Activity (3,814) (14,807) Total Unrestricted Revenues and Gains 10,058,428 7,696,687 Net Assets Released From Restrictions 2,637,833 89,862 Total Unrestricted Revenues, Gains, and Other Support 12,696,261 7,786,549 Expenses Program Services 1,629,533 1,463,520 Instructional 1,629,533 1,463,520 Auxiliary 645,789 662,681 Student Services 255,094 249,306 Scholarships and Grants 4,312,549 3,929,363 Operations and Maintenance 458,552 424,199 Total Program Services <td>Auxiliary Enterprises</td> <td></td> <td>936,987</td> <td>896,808</td>	Auxiliary Enterprises		936,987	896,808
Farm and Royalty Income35,14641,475Interest and Dividends8,42321,430Net Realized and Unrealized Gains7,72672,854Change in Value of Split Interest Agreements(3,270)(2,564)Net Transfers Between Permanently Restricted(11,021)-From Unrestricted at the Request of the Donor(11,021)-Other Income185,27167,493Underwater Endowment Activity(3,814)(14,807)Total Unrestricted Revenues and Gains10,058,4287,696,687Net Assets Released From Restrictions2,637,83389,862Satisfaction of Donors' Restrictions2,637,83389,862Total Unrestricted Revenues, Gains, and Other Support12,696,2617,786,549ExpensesProgram Services1,629,5331,463,520Auxiliary645,789662,6813,929,363Operations and Gaints4,312,5493,929,363Operations and Maintenance458,552424,199Total Program Services7,301,5176,729,069Supporting Services7,301,5176,729,069Administrative and General1,294,7791,223,157Fundraising71,522116,989Total Supporting Services1,366,3011,340,146Total Expenses8,667,8188,069,215Increase (Decrease) in Unrestricted Net Assets1	Federal Grant Revenue		2,296,867	2,015,884
Interest and Dividends8,42321,430Net Realized and Unrealized Gains7,72672,854Change in Value of Split Interest Agreements(3,270)(2,564)Net Transfers Between Permanently Restricted185,27167,493From Unrestricted at the Request of the Donor(11,021)-Other Income185,27167,493Underwater Endowment Activity(3,814)(14,807)Total Unrestricted Revenues and Gains10,058,4287,696,687Net Assets Released From Restrictions2,637,83389,862Satisfaction of Donors' Restrictions2,637,83389,862Total Unrestricted Revenues, Gains, and Other Support12,696,2617,786,549ExpensesProgram Services1,629,5331,463,520Auxiliary645,789662,6813,929,363Operational and Gaints4,312,5493,929,363Operations and Maintenance458,552424,199Total Program Services7,301,5176,729,069Supporting Services7,301,5176,729,069Administrative and General1,294,7791,223,157Fundraising71,522116,989Total Supporting Services1,366,3011,340,146Total Expenses8,667,8188,069,215Increase (Decrease) in Unrestricted Net Assets1	Private Grant Revenue		139,217	45,121
Net Realized and Unrealized Gains7,72672,854Change in Value of Split Interest Agreements(3,270)(2,564)Net Transfers Between Permanently Restricted(11,021)-Other Income185,27167,493Underwater Endowment Activity(3,814)(14,807)Total Unrestricted Revenues and Gains10,058,4287,696,687Net Assets Released From Restrictions2,637,83389,862Satisfaction of Donors' Restrictions2,637,83389,862Total Unrestricted Revenues, Gains, and Other Support12,696,2617,786,549ExpensesProgram Services1,629,5331,463,520Auxiliary645,789662,68139,29,363Student Services255,094249,3063,929,363Operations and Maintenance4,58,552424,199Total Program Services7,301,5176,729,069Supporting Services1,294,7791,223,157Fundraising71,522116,989Total Supporting Services1,366,3011,340,146Total Expenses1,366,3011,340,146Total Expenses1,366,3011,340,146Total Expenses8,667,8188,069,215	Farm and Royalty Income		35,146	41,475
Change in Value of Split Interest Agreements(3,270)(2,564)Net Transfers Between Permanently Restricted(11,021)-Other Income185,27167,493Underwater Endowment Activity(3,814)(14,807)Total Unrestricted Revenues and Gains10,058,4287,696,687Net Assets Released From Restrictions2,637,83389,862Satisfaction of Donors' Restrictions2,637,83389,862Total Unrestricted Revenues, Gains, and Other Support12,696,2617,786,549ExpensesProgram Services1,629,5331,463,520Instructional4,5789662,681Student Services255,094249,306Scholarships and Grants4,312,5493,929,363Operations and Maintenance458,552424,199Total Program Services7,301,5176,729,069Supporting Services1,294,7791,223,157Fundraising71,522116,989Total Supporting Services1,366,3011,340,146Total Expenses1,366,3011,340,146Total Expenses8,667,8188,069,215	Interest and Dividends		8,423	21,430
Change in Value of Split Interest Agreements(3,270)(2,564)Net Transfers Between Permanently RestrictedFrom Unrestricted at the Request of the Donor(11,021)-Other Income185,27167,493Underwater Endowment Activity(3,814)(14,807)Total Unrestricted Revenues and Gains10,058,4287,696,687Net Assets Released From Restrictions2,637,83389,862Satisfaction of Donors' Restrictions2,637,83389,862Total Unrestricted Revenues, Gains, and Other Support12,696,2617,786,549ExpensesProgram Services1,629,5331,463,520Instructional4,57,789662,681Auxiliary645,789662,681Student Services255,094249,306Scholarships and Grants4,312,5493,929,363Operations and Maintenance458,552424,199Total Program Services7,301,5176,729,069Supporting Services7,301,5176,729,069Supporting Services1,366,3011,340,146Total Supporting Services1,366,3011,340,146Total Expenses1,366,3011,340,146Total Expenses8,667,8188,069,215	Net Realized and Unrealized Gains		7,726	72,854
Net Transfers Between Permanently Restricted From Unrestricted at the Request of the Donor Other Income Underwater Endowment Activity(11,021) 185,271Other Income Underwater Endowment Activity(3,814)(14,807)Total Unrestricted Revenues and Gains10,058,4287,696,687Net Assets Released From Restrictions Satisfaction of Donors' Restrictions2,637,83389,862Total Unrestricted Revenues, Gains, and Other Support12,696,2617,786,549Expenses Program Services Instructional Auxiliary1,629,5331,463,520Auxiliary Scholarships and Grants Operations and Maintenance255,094249,306Supporting Services Administrative and General Fundraising7,301,5176,729,069Supporting Services Administrative and General Fundraising1,294,779 T,1,2221,223,157Total Supporting Services Administrative and General Fundraising1,366,3011,340,146Total Expenses8,667,8188,069,215Increase (Decrease) in Unrestricted Net Assets88	Change in Value of Split Interest Agreements		-	
From Unrestricted at the Request of the Donor(11,021)Other Income185,27167,493Underwater Endowment Activity(3,814)(14,807)Total Unrestricted Revenues and Gains10,058,4287,696,687Net Assets Released From Restrictions2,637,83389,862Satisfaction of Donors' Restrictions2,637,83389,862Total Unrestricted Revenues, Gains, and Other Support12,696,2617,786,549ExpensesProgram Services1,629,5331,463,520Instructional1,629,5331,463,5204249,306Auxiliary645,789662,6813029,363Operations and Grants4,312,5493,929,363Operations and Maintenance458,552424,199Total Program Services7,301,5176,729,069Supporting Services7,301,5176,729,069Supporting Services1,366,3011,340,146Total Supporting Services1,366,3011,340,146Total Expenses8,667,8188,069,215Increase (Decrease) in Unrestricted Net Assets8				
Other Income185,27167,493Underwater Endowment Activity(3,814)(14,807)Total Unrestricted Revenues and Gains10,058,4287,696,687Net Assets Released From Restrictions2,637,83389,862Satisfaction of Donors' Restrictions2,637,83389,862Total Unrestricted Revenues, Gains, and Other Support12,696,2617,786,549ExpensesProgram Services1,629,5331,463,520Auxiliary645,789662,681Student Services255,094249,306Scholarships and Grants4,312,5493,929,363Operations and Maintenance458,552424,199Total Program Services7,301,5176,729,069Supporting Services1,294,7791,223,157Fundraising1,366,3011,340,146Total Expenses1,366,3011,340,146Total Expenses8,667,8188,069,215Increase (Decrease) in Unrestricted Net Assets8,667,8188,069,215	•		(11,021)	-
Underwater Endowment Activity(3,814)(14,807)Total Unrestricted Revenues and Gains10,058,4287,696,687Net Assets Released From Restrictions Satisfaction of Donors' Restrictions2,637,83389,862Total Unrestricted Revenues, Gains, and Other Support12,696,2617,786,549Expenses Program Services Instructional Auxiliary1,629,5331,463,520Auxiliary Scholarships and Grants Operations and Maintenance255,094249,306Quertions and Maintenance4,312,5493,929,363Operations and Maintenance458,552424,199Total Program Services Administrative and General Fundraising1,294,7791,223,157Total Supporting Services Administrative and General Fundraising1,366,3011,340,146Total Expenses1,366,3011,340,146Total Expenses8,667,8188,069,215				67,493
Total Unrestricted Revenues and Gains10,058,4287,696,687Net Assets Released From Restrictions Satisfaction of Donors' Restrictions2,637,83389,862Total Unrestricted Revenues, Gains, and Other Support12,696,2617,786,549Expenses Program Services Instructional Auxiliary1,629,5331,463,520Student Services Student Services255,094249,306Scholarships and Grants Operations and Maintenance4,312,5493,929,363Operations Services Administrative and General Fundraising7,301,5176,729,069Supporting Services Administrative and General Fundraising1,294,779 Total Supporting Services 1,366,3011,340,146Total Expenses8,667,8188,069,215	Underwater Endowment Activity		-	
Net Assets Released From Restrictions2,637,83389,862Satisfaction of Donors' Restrictions2,637,83389,862Total Unrestricted Revenues, Gains, and Other Support12,696,2617,786,549ExpensesProgram Services1,629,5331,463,520Auxiliary645,789662,681Student Services255,094249,306Scholarships and Grants4,312,5493,929,363Operations and Maintenance458,552424,199Total Program Services7,301,5176,729,069Supporting Services7,301,5176,729,069Administrative and General1,294,7791,223,157Fundraising71,522116,889Total Supporting Services1,366,3011,340,146Total Expenses8,667,8188,069,215Increase (Decrease) in Unrestricted Net Assets			(0,01-1)	(1,001)
Satisfaction of Donors' Restrictions2,637,83389,862Total Unrestricted Revenues, Gains, and Other Support12,696,2617,786,549ExpensesProgram Services1,629,5331,463,520Instructional1,629,5331,463,520Auxiliary645,789662,681Student Services255,094249,306Scholarships and Grants4,312,5493,929,363Operations and Maintenance458,552424,199Total Program Services7,301,5176,729,069Supporting Services7,301,5176,729,069Administrative and General1,294,7791,223,157Fundraising71,522116,989Total Supporting Services1,366,3011,340,146Total Expenses8,667,8188,069,215Increase (Decrease) in Unrestricted Net Assets5	Total Unrestricted Revenues and Gains		10,058,428	7,696,687
Total Unrestricted Revenues, Gains, and Other Support12,696,2617,786,549ExpensesProgram Services1,629,5331,463,520Instructional1,629,5331,463,520Auxiliary645,789662,681Student Services255,094249,306Scholarships and Grants4,312,5493,929,363Operations and Maintenance458,552424,199Total Program Services7,301,5176,729,069Supporting Services7,301,5176,729,069Supporting Services1,294,7791,223,157Fundraising71,522116,989Total Supporting Services1,366,3011,340,146Total Expenses8,667,8188,069,215Increase (Decrease) in Unrestricted Net Assets8,667,8188,069,215	Net Assets Released From Restrictions			
Expenses Instructional 1,629,533 1,463,520 Auxiliary 645,789 662,681 Student Services 255,094 249,306 Scholarships and Grants 4,312,549 3,929,363 Operations and Maintenance 458,552 424,199 Total Program Services 7,301,517 6,729,069 Supporting Services 7,301,517 1,223,157 Fundraising 71,522 116,989 Total Supporting Services 1,366,301 1,340,146 Total Expenses 8,667,818 8,069,215	Satisfaction of Donors' Restrictions		2,637,833	89,862
Program Services Instructional 1,629,533 1,463,520 Auxiliary 645,789 662,681 Student Services 255,094 249,306 Scholarships and Grants 4,312,549 3,929,363 Operations and Maintenance 458,552 424,199 Total Program Services 7,301,517 6,729,069 Supporting Services 7,301,517 6,729,069 Administrative and General 1,294,779 1,223,157 Fundraising 71,522 116,989 Total Supporting Services 1,366,301 1,340,146 Total Expenses 8,667,818 8,069,215 Increase (Decrease) in Unrestricted Net Assets 8,667,818 8,069,215	Total Unrestricted Revenues, Gains, and Other Support	_	12,696,261	7,786,549
Program Services Instructional 1,629,533 1,463,520 Auxiliary 645,789 662,681 Student Services 255,094 249,306 Scholarships and Grants 4,312,549 3,929,363 Operations and Maintenance 458,552 424,199 Total Program Services 7,301,517 6,729,069 Supporting Services 7,301,517 6,729,069 Administrative and General 1,294,779 1,223,157 Fundraising 71,522 116,989 Total Supporting Services 1,366,301 1,340,146 Total Expenses 8,667,818 8,069,215 Increase (Decrease) in Unrestricted Net Assets 8,667,818 8,069,215	Expenses			
Instructional 1,629,533 1,463,520 Auxiliary 645,789 662,681 Student Services 255,094 249,306 Scholarships and Grants 4,312,549 3,929,363 Operations and Maintenance 458,552 424,199 Total Program Services 7,301,517 6,729,069 Supporting Services 7,301,517 6,729,069 Administrative and General 1,294,779 1,223,157 Fundraising 71,522 116,989 Total Supporting Services 1,366,301 1,340,146 Total Expenses 8,667,818 8,069,215 Increase (Decrease) in Unrestricted Net Assets 8,667,818 8,069,215	-			
Auxiliary 645,789 662,681 Student Services 255,094 249,306 Scholarships and Grants 4,312,549 3,929,363 Operations and Maintenance 458,552 424,199 Total Program Services 7,301,517 6,729,069 Supporting Services 7,301,517 6,729,069 Administrative and General 1,294,779 1,223,157 Fundraising 71,522 116,989 Total Supporting Services 1,366,301 1,340,146 Total Expenses 8,667,818 8,069,215 Increase (Decrease) in Unrestricted Net Assets 8,667,818 8,069,215	-		1,629,533	1,463,520
Student Services 255,094 249,306 Scholarships and Grants 4,312,549 3,929,363 Operations and Maintenance 458,552 424,199 Total Program Services 7,301,517 6,729,069 Supporting Services 1,294,779 1,223,157 Fundraising 71,522 116,989 Total Supporting Services 1,366,301 1,340,146 Total Expenses 8,667,818 8,069,215 Increase (Decrease) in Unrestricted Net Assets 1 1	Auxiliary			
Scholarships and Grants 4,312,549 3,929,363 Operations and Maintenance 458,552 424,199 Total Program Services 7,301,517 6,729,069 Supporting Services 1,294,779 1,223,157 Administrative and General 1,294,779 1,223,157 Fundraising 71,522 116,989 Total Supporting Services 1,366,301 1,340,146 Total Expenses 8,667,818 8,069,215 Increase (Decrease) in Unrestricted Net Assets 1 1	•		-	
Operations and Maintenance 458,552 424,199 Total Program Services 7,301,517 6,729,069 Supporting Services 1,294,779 1,223,157 Administrative and General 1,294,779 1,223,157 Fundraising 71,522 116,989 Total Supporting Services 1,366,301 1,340,146 Total Expenses 8,667,818 8,069,215 Increase (Decrease) in Unrestricted Net Assets 8 8	Scholarships and Grants		-	
Total Program Services 7,301,517 6,729,069 Supporting Services Administrative and General 1,294,779 1,223,157 Fundraising 71,522 116,989 Total Supporting Services 1,366,301 1,340,146 Total Expenses 8,667,818 8,069,215 Increase (Decrease) in Unrestricted Net Assets				
Supporting Services Administrative and General Fundraising1,294,779 1,223,157 71,5221,223,157 116,989Total Supporting Services1,366,301 1,340,1461,340,146Total Expenses8,667,818 8,069,2158,069,215Increase (Decrease) in Unrestricted Net Assets	'		· · · ·	<u> </u>
Administrative and General 1,294,779 1,223,157 Fundraising 71,522 116,989 Total Supporting Services 1,366,301 1,340,146 Total Expenses 8,667,818 8,069,215 Increase (Decrease) in Unrestricted Net Assets 1 1	Total Program Services		7,301,517	6,729,069
Fundraising 71,522 116,989 Total Supporting Services 1,366,301 1,340,146 Total Expenses 8,667,818 8,069,215 Increase (Decrease) in Unrestricted Net Assets	Supporting Services			
Total Supporting Services1,366,3011,340,146Total Expenses8,667,8188,069,215Increase (Decrease) in Unrestricted Net Assets	Administrative and General		1,294,779	1,223,157
Total Expenses 8,667,818 8,069,215 Increase (Decrease) in Unrestricted Net Assets 8,069,215	Fundraising		71,522	116,989
Increase (Decrease) in Unrestricted Net Assets	Total Supporting Services		1,366,301	1,340,146
Increase (Decrease) in Unrestricted Net Assets				0.000.045
	i otal Expenses	_	8,667,818	8,069,215
	Increase (Decrease) in Unrestricted Net Assets			
	· · ·	\$	4,028,443	(282,666)

The accompanying notes are an integral part of the financial statements

Statements of Activities For the Years Ended June 30, 2017 and 2016

	-	2017	2016
Increase (Decrease) in Unrestricted Net Assets (brought forward)	\$_	4,028,443	(282,666)
Temporarily Restricted Net Assets			
Contributions		200,483	2,591,727
Change in Value of Split Interest Agreements		470	(2,154)
Change in Value of Assets Held in a Trust		11,584	(14,469)
Interest and Dividends		25,664	2,083
Net Realized and Unrealized Gains		4,271	9,820
Underwater Endowment Activity		3,814	14,807
Net Assets Released From Restrictions	_	(2,637,833)	(89,862)
Increase (Decrease) in Temporarily Restricted Net Assets	-	(2,391,547)	2,511,952
Permanently Restricted Net Assets Contributions Net Transfers Between Unrestricted to Permanently		12,230	3,146,285
Restricted at the Request of the Donor		11,021	-
Increase in Permanently Restricted Net Assets	-	23,251	3,146,285
Increase in Net Assets		1,660,147	5,375,571
Net Assets - Beginning of Year	-	11,544,310	6,168,739
Net Assets - End of Year	\$	13,204,457	11,544,310

Statements of Cash Flows

For the Years Ended June 30, 2017 and 2016

	_	2017	2016
Cash Flows From Operating Activities			
Increase in Net Assets	\$	1,660,147	5,375,571
Adjustments to Reconcile Change in Net Assets to Net Cash			
Provided (Used) by Operating Activities			
Depreciation		158,932	161,634
Earnings on Investments		(46,084)	(106,187)
Change in Value of Assets Held in a Trust		(11,583)	14,469
Contributions Restricted for Long-Term Purposes		1,969,241	(6,535,386)
(Increase) Decrease in			
Tuition Receivable		(2,882)	18,994
Graduate Student Loans Receivable, Net of Current Portion		18,414	85,222
Note Receivable		-	14,208
Inventory		(3,757)	(1,003)
Assets Held in Charitable Remainder Unitrust		(710)	894
Beneficial Interest in Assets Held by Others		(11,288)	20,009
Increase (Decrease) in			·
Accounts Payable		503,625	33,842
Accrued Liabilities		50,985	(8,294)
Deferred Grant Revenue		(139,217)	437,340
Liability Under Trust Agreement		239	1,261
	-		
Net Cash Provided (Used) by Operating Activities	_	4,146,062	(487,426)
Cash Flows From Investing Activities			
Sale of Investments		48,524	116,878
Purchase of Property and Equipment		(3,544,269)	(84,654)
Net Cash Provided (Used) by Investing Activities		(3,495,745)	32,224
Net Cash Frondeu (Oseu) by investing Activities	-	(3,493,743)	52,224
Cash Flows From Financing Activities			
Borrowings (Payments) on Restricted Cash		(881,343)	881,343
(Payments)/Change on Annuities Payable		(361)	397
Borrowings on Short-Term Debt		503,000	300,000
Payments on Long-Term Debt		(103,940)	(880,231)
	_	(100,040)	(000,201)
Net Cash Provided (Used) by Financing Activities	_	(482,644)	301,509
Net Increase (Decrease) in Cash		167,673	(153,693)
Cash - Beginning of Year	_	-	153,693
Cash - End of Year	\$_	167,673	-
Supplemental Disclosures	م	~~ ~~~	
Interest Paid	\$	39,297	50,805

The accompanying notes are an integral part of the financial statements

BARCLAY COLLEGE Notes to Financial Statements

lune 20, 2017 and 2016

June 30, 2017 and 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Barclay College is a four-year college located in Haviland, Kansas. It offers associate, bachelor, and master's degrees in several areas.

Measure of Operations

In its statements of activities, the College includes in its definition of operations all revenues and expenses that are an integral part of its programs and supporting activities. Investment income, including net realized and unrealized gains and losses, earned in excess of the College's aggregate authorized spending amount, and contributions to temporarily and permanently restricted net assets are recognized as nonoperating support, revenues, gains, and losses.

Method of Accounting

The financial statements of the Organization have been prepared utilizing the accrual basis of accounting. Revenue is recorded when earned and expenses are recorded when incurred.

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.

Cash

For purposes of the statement of cash flows, cash consists of cash on hand, checking accounts and a savings account. It excludes temporarily and permanently restricted cash.

Investments

Investments in equity securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statements of financial position. Unrealized gains and losses are included in the change in net assets. Investment income or loss is included in the increase in unrestricted net assets unless the income or loss is restricted by donor or law. Investments in certificates of deposits with original maturities over 90 days are classified as investments. Certificates of deposit are held as collateral for a note payable with Haviland State Bank.

Unconditional Promises to Give

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. The discounts on those amounts are computed using risk-free interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. Conditional promises to give are not included as support until the conditions are substantially met.

Inventory

Inventory is stated at cost on a first-in, first-out basis. Inventory consists of books, supplies, and clothing items that are sold in the Organization's bookstore.

Property, Equipment and Depreciation

The Organization capitalizes property and equipment over \$2,500. Lesser amounts are expensed. Purchased property and equipment are recorded at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted

BARCLAY COLLEGE Notes to Financial Statements June 30, 2017 and 2016

contributions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash or other assets that must be used to acquire property and equipment are reported as restricted support. Absent explicit donor stipulations regarding how long these donated assets must be maintained, expirations of donor restrictions are reported when the donated or acquired assets are placed in service. Real estate is used to secure notes payable to JRL Living Trust and Haviland State Bank. Property and equipment are depreciated using the straight-line method over estimated useful lives ranging from 5 to 60 years. Depreciation expense for the years ended June 30, 2017 and 2016 was \$158,932 and \$161,634, respectively.

Temporarily and Permanently Restricted Net Assets

Temporarily restricted net assets are those whose use by the Organization has been limited by donors to a specific time period or purpose. Permanently restricted net assets have been restricted by donors to be maintained by the Organization in perpetuity.

Donor Restricted Gifts

Unconditional promises to give cash and other assets to the Organization are reported at fair value at the date the promise is received. Conditional promises to give and indications of intentions to give are reported at fair value at the date the gift is received. The gifts are reported as either temporarily or permanently restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction or purpose restriction is accomplished, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the statements of activities as net assets released from restrictions. Donor-restricted contributions whose restrictions are met within the same year as received are reported as unrestricted contributions in the accompanying financial statements.

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

Advertising

The Organization expenses advertising costs as they are incurred. Advertising expense for the years ended June 30, 2017 and 2016 was \$89,430 and \$89,638, respectively.

Income Taxes

The Organization is exempt from federal income taxes on related income under Section 501(a) of the Internal Revenue Code (IRC), as an Organization described in IRC Section 501(c)(3). Further, the Organization has been classified as an Organization that is not a private foundation under IRC Section 509(a) and, as such, contributions to the Organization qualify for deduction as charitable contributions. However, income generated from activities unrelated to the Organization's exempt purpose is subject to tax under IRC Section 511. The Organization did not have any material unrelated business income tax liability for the years ended June 30, 2017 and 2016.

Generally accepted accounting principles prescribe the accounting for uncertainty in income taxes and a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. There was no effect on the financial statements as a result of adopting this interpretation as the Organization believes it does not have any material uncertain tax positions reflected in its financial statements. Tax years that remain subject to examination in the Organization's major jurisdictions are for the years ended June 30, 2017, 2016, and 2015.

BARCLAY COLLEGE Notes to Financial Statements June 30, 2017 and 2016

Sales Taxes

The Organization collects sales taxes from customers and remits the entire amount to the State. The Organization's accounting policy is to exclude the tax collected and remitted to the State from revenues and cost of sales.

NOTE 2 – CASH

Cash consists of cash on hand, checking accounts and a savings account. The total carrying amounts of the Organization's deposits were \$1,633,161 and \$2,719,564 at June 30, 2017 and 2016, respectively. The bank balances were \$1,631,564 and \$2,748,386 at June 30, 2017 and 2016, respectively. The Organization's cash balance was insured by FDIC for \$500,000 and \$250,000 at June 30, 2017 and 2016, respectively. The Organization had uninsured cash balances of \$1,831,564 and \$3,198,386 at June 30, 2017 and 2016, respectively.

NOTE 3 – CASH HELD FOR OTHERS UNDER AGENCY TRANSACTIONS

Cash held for others under agency transactions is available for the following purposes:

	2017	2016
Bieshaar	\$ 10,219	7,518
Men's Dorm	108	80
Alumni	2,802	1,634
Girl's Dorm	61	157
Student Council	18,602	9,504
Total	\$31,792	18,893

NOTE 4 – INVESTMENTS AND INVESTMENT RETURN

Investments are stated at fair value on a recurring basis using quoted prices in active markets for identical assets and consist of money market funds, certificates of deposit, mutual funds, stocks and bonds as follows:

		2017	2016
Money Market Funds	\$	35,952	44,042
Certificate of Deposit		700,000	700,000
Common Stock		441,336	427,707
Preferred Stock		-	7,407
Mutual Funds		79,530	49,471
Government Obligations		39,910	56,526
Non-governmental Obligations		85,681	99,696
Total Investments	\$	1,382,409	1,384,849
		2017	
		Temporarily	
	Unrestricted	Restricted	Total
Interest and Dividends	\$ 8,423	25,664	34,087
Net Realized and Unrealized Gains	7,726	4,271	11,997
Investment Fees	(6,980)		(6,980)
Net Investment Return	\$ 9,169	29,937	39,104

Notes to Financial Statements June 30, 2017 and 2016

	2016			
	Temporarily			
	Unrestricted	Restricted	Total	
Interest and Dividends	\$ 21,430	2,083	23,513	
Net Realized and Unrealized Gains	72,854	9,820	82,674	
Investment Fees	(39,331)		(39,331)	
Net Investment Return	\$ 54,642	11,903	66,856	

NOTE 5 – TUITION RECEIVABLE

An allowance for uncollectible accounts is calculated by management and is based upon historical collections. Receivables are turned over to collections and written off when management determines they are no longer collectible.

Tuition receivable consisted of the following at June 30:

Tuition Receivable Allowance for Uncollectible Accounts	\$ 2017 452,259 (430,582)	2016 339,328 (320,532)
Tuition Receivable, Net of Allowance	\$ 21,677	18,795

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NOTE 6 - UNCONDITIONAL PROMISES TO GIVE

Included in unconditional promises to give are the following pledges:

	_	2017	2016
Pledges to be received within one year	\$	415,333	441,679
Less: Allowance for uncollectible pledges		(93,036)	(43,330)
Pledges to be received from one to five years		1,111,484	677,152
Less: Allowance for uncollectible pledges		(382,447)	(216,675)
Less: Discount to present value	_	(41,220)	(27,789)
Net Unconditional Promises to Give	\$	1,010,114	831,037
Pledges due in:			
Less than one year	\$	322,297	398,349
One to five years	_	687,817	432,688
Total Pledges Due	\$	1,010,114	831,037

The discount rate was 2.59% for 2017 and 2.84% for 2016 for pledges made in those years.

In addition to the unconditional promises to give reported above, **Barclay College** received the following conditional promise to give, which is not recognized as an asset in the statements of financial position.

		2017	2016
Promise to Give Conditional Upon Construction	_		
of a Fine Arts Center	\$	-	27,000

NOTE 7 - GRADUATE STUDENT LOANS RECEIVABLE

The outstanding balances are subject to monthly compounding of interest. The applicable interest rate was 5% at June 30, 2017 and 2016. There are no payments due from currently enrolled students and payments become due two months following the completion of degree or termination of enrollment in any college. The balance of the receivable is due within 48 months of the first payment and requires monthly installments. Interest accruals are not made on accounts that are more than 120 days delinquent and the accounts are turned over to a collection agency at this time. The Organization will then make a determination of collectability and write off the remainder of the account no later than one year after becoming delinquent. No allowance for doubtful accounts is used on receivables prior to June 30, 2016. The direct write-off method is used. This policy is not in accordance with generally accepted accounting principles; however, the difference is deemed immaterial. New graduate student loans receivable as of June 30, 2017 are included in tuition receivable and follow the methodology for determining an allowance for doubtful accounts as that of tuition receivable.

NOTE 8 – ASSETS HELD IN CHARITABLE REMAINDER UNITRUST

A donor has established a charitable remainder unitrust in which **Barclay College** is the trustee and is to receive the assets at the trust's termination. However, during the term of the trust, distributions must be made to the beneficiaries designated in the trust agreement at 5% of the value of the trust assets at the beginning of the year. At June 30, 2017 and 2016, the total value of the trust was as follows:

			Change in
	2017	2016	Value
Troyer Charitable Remainder Unitrust	\$ 89,730	89,020	710

The present value of **Barclay College's** liability to the beneficiaries at June 30, 2017 and 2016 is as follows:

	2017	2016	Change in Value
Liability Under Trust Agreement Less Current Portion	\$ 45,388 (4,373)	45,149 (4,328)	1,255 (45)
Total Long-Term Portion	\$ 41,015	40,821	1,210

The discount rate used to calculate the present value was 2.59% and 2.84% as of June 30, 2017 and 2016, respectively.

Current maturities of the liability for the next five years and in five year increments thereafter based on estimated life expectancy are as follows:

Notes to Financial Statements June 30, 2017 and 2016

Year Ended June 30		Amount Due
2018	\$	4,373
2019		4,050
2020		3,750
2021		3,473
2022		3,216
2023-2027		12,843
2028-2032		8,745
2033-2035	_	4,938
Total	\$	45,388

NOTE 9 - BENEFICIAL INTEREST IN ASSETS HELD BY OTHERS

In prior years, **Barclay College** irrevocably transferred \$93,845 to the South Central Community Foundation to establish an endowment fund. Additional monies have been transferred by **Barclay College** since the inception of this fund. Under the terms of the agreement, the College is able to receive 5.50% of the annual market value of the endowed fund less any fees or administrative costs allocated to the fund by the South Central Community Foundation. The College can receive this distribution annually.

At the time of the transfers, the Organization granted South Central Community Foundation variance power. That power gives South Central Community Foundation the right to distribute the investment income to another not-for-profit organization of its choice if **Barclay College** ceases to exist or if the governing board of South Central Community Foundation determines that continued payments to **Barclay College** are unnecessary, obsolete, inappropriate, incapable of fulfillment, impractical, illegal, or inconsistent with South Central Community Foundation's mission. The fair value of the investment was \$107,453 and \$96,165 at June 30, 2017 and 2016, respectively.

NOTE 10 - BENEFICIAL INTEREST IN ASSETS HELD IN A TRUST

A donor has directed that the residue of his trust be given to **Barclay College** upon his death according to the terms of the Trust agreement. All funds and property which may be contributed to the College pursuant to the Trust shall constitute and be known as the Endowment Fund. The Endowment Fund shall be part of and shall be invested and maintained as part of the College's permanent endowment, so long as the Endowment Fund is used according to the terms of the Trust agreement. As of June 30, 2017 and 2016, the total value of the trust was \$3,143,399 and \$3,131,816 and no funds have been disbursed to the College to be invested in the Endowment Fund. At least 80% of the Endowment Fund income shall be used to fund the Chair and the business department. Further, the Investment Contest shall be funded from the remaining Endowment Fund income. Thereafter, the remainder of the Endowment Fund income may be used at the discretion of the Barclay College Trustees. Any Endowment Fund income not distributed must be reinvested with the principal of the Endowment.

NOTE 11 – COMPENSATED ABSENCES

Paid Time Off

Twelve-month, full-time and part-time staff of **Barclay College** are entitled to 20 days of paid time off per year. Paid time off for part-time employees is pro-rated. Administrators are entitled to 25 days of paid time off per year. During the fiscal year ended June 30, 2016, the College changed the paid time off policy to allow for up to 10 days of unused paid time off to be carried over to the next year. No payment for unused paid time off will be paid upon termination. The potential liability for accrued paid time off at June 30, 2017 and 2016 was \$79,904 and \$27,734, respectively, which is not reflected in the financial statements.

BARCLAY COLLEGE Notes to Financial Statements June 30, 2017 and 2016

Sick Leave

Full-time administration and staff are entitled to one sick day per month for each contract month for a total of 12 days (96 hours) per fiscal year. Part-time employees will have sick leave prorated according to the number of hours worked. Up to 12 days (96 hours) of unused or uncompensated sick leave may be carried forward each year to a maximum accumulation of 60 days (480 hours). The maximum number of days (hours) that may be accumulated will be prorated for part-time employees. Unused or uncompensated sick leave will not be paid to an employee in the event of termination. The potential liability for sick leave at June 30, 2017 and 2016 was \$271,987 and \$252,454, respectively, which is not reflected in the financial statements.

NOTE 12 - REVOLVING LINES OF CREDIT

The Organization is responsible for the following lines of credit at June 30, 2017 and 2016:

	_	2017	2016
Line of credit with Haviland State Bank, interest at 2.80%, secured by a certificate of deposit, matures October 29, 2017.	\$	700,000	700,000
Line of credit with Haviland State Bank, interest at 5.75%, secured by real estate, matures March 31, 2018.	_	500,000	
Total Revolving Lines of Credit	\$_	1,200,000	1,200,000

The College has a \$3,000,000 line of credit available to them at American State Bank. As of June 30, 2017, the balance was \$0. This loan matures on March 1, 2018 and has a current interest rate of 4.81%. The loan proceeds are to be used in the construction of the Ross-Ellis building.

NOTE 13 – LONG-TERM NOTES PAYABLE

Long-term notes payable consisted of the following at June 30:

Long torm noted payable consisted of the following at balle be.	Interest		
	Rate	2017	2016
Fred R. and Esther M. Johnson Trust Payable, matures June 13, 2017, unsecured.	3.00%	-	100,000
Fred R. and Esther M. Johnson Trust Payable, matures June 13, 2018, unsecured.	5.00%	103,000	-
JRL Living Trust Note Payable, matures February 18, 2018, unsecured. JRL Living Trust Note Payable, matures May 30,	4.00%	18,146	44,468
2020, secured by real estate. Haviland State Bank Note Payable, matures July 1,	5.00%	68,956	90,295
2021, secured by real estate. Withdrawal Gift Trust Agreement, due on demand,	5.75%	81,490	98,752
unsecured. Kevin and Gayle Mortimer Note Payable, matures on	7.00%	5,000	5,000
July 29, 2017, unsecured.	3.00%	-	20,000
Laura Davis Trust Note Payable, matures July 2, 2018, unsecured.	3.00%	20,000	20,000
JRL Living Trust Note Payable, matures March 20, 2023, unsecured.	4.00%	294,165	313,182

Notes to Financial Statements June 30, 2017 and 2016

Total Long-Term Notes Payable Less: Current Portion		590,757 (216,781)	691,697 (209,021)
Total Long-Term Notes Payable, Net of Current Portion		\$ _ 373,976	482,676
Annual maturities of long-term debt at June 30 are as fol	lows:		
2018 2019 2020 2021 2022 Thereafter	\$	216,781 94,580 96,903 77,551 59,749 45,193	
Total	\$	590,757	

Interest expense for the years ended June 30, 2017 and 2016 was \$55,400 and \$44,749, respectively. The notes payable to Fred R. and Esther M. Johnson, JRL Living Trust and Kevin and Gayle Mortimer are related party notes to the College.

NOTE 14 – ANNUITIES PAYABLE

A donor can make a contribution to the Organization in the form of an annuity. The Organization then pays the donor an annuity of a fixed amount over the individual's life. Annuities payable represent the present value of a fixed amount due to the donor over the donor's expected life based on his/her age at June 30, 2017 and 2016. The present value of these annuities payable was as follows:

		2017	2016	Change in Value
Annuities Payable	\$	18,082	 18,444	361
Annual maturities of annuities payable at June 30 ar	e as f	ollows:		
2018			\$ 2,516	
2019			1,822	
2020			1,869	
2021			1,917	
2022			1,967	
Thereafter			 7,991	
Total			\$ 18,082	

NOTE 15 – TEMPORARILY AND PERMANENTLY RESTRICTED NET ASSETS

Temporarily restricted net assets at June 30, 2017 and 2016 were available for the following purposes:

	2017	2016
Scholarships	\$ 348,811	365,403
Designated Projects and Gifts	1,817,937	4,207,831
Other Projects	 234,810	219,871

Notes to Financial Statements June 30, 2017 and 2016

Total	\$	2,401,558	4,793,105
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Net assets released from donor restrictions during the years ended June 30, 2017 and 2016 by incurring qualified expenses were as follows:

		2017	2016
Scholarships	\$	30,106	29,752
Designated Projects and Gifts		2,607,727	60,110
	-		
Total	\$	2,637,833	89,862

Permanently restricted net assets at June 30, 2017 and 2016 are restricted to investment with the income available for scholarships.

	_	2017	2016
Scholarships and Library	\$	158,501	158,501
General		11,021	-
Chair and Business Department	-	3,158,515	3,146,285
Total	\$	3,328,037	3,304,786

Restricted funds are invested by an independent advisor and reviewed by management on a perpetual basis.

NOTE 16 – ENDOWMENT FUNDS

The College's endowment consists of individual funds established for scholarships and library purposes. 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 College's governing body has interpreted the State of Kansas Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring 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 College classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of donor-restricted endowment funds is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the College in a manner consistent with the standard of prudence prescribed by UPMIFA. In accordance with UPMIFA, the College considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- 1. Duration and preservation of the fund
- 2. Purposes of the College and the fund
- 3. General economic conditions
- 4. Possible effect of inflation and deflation
- 5. Expected total return from investment income and appreciation or depreciation of investments
- 6. Other resources of the College

7. Investment policies of the College

Barclay College's long-term financial objectives for its endowment funds are to generate income to provide for current needs and to preserve the principal of the endowment funds in order to provide a base for generating income to meet future needs. The College's endowment committee is charged with investing and managing the endowment funds as a prudent investor would while taking into consideration the purpose, terms, and distribution requirements of each endowment fund. In making and implementing investment decisions, the College's endowment committee has a duty to diversify the investments based on the permissible investments and quality criteria set out in the investment policy.

The recommended asset allocation of the endowment funds as of June 30, 2017 and 2016 was as follows:

	<u>Minimum</u>	<u>Maximum</u>
Equity	45%	55%
Fixed Income	40%	50%
Cash Equivalent	5%	10%

The overall investment policy of the College is to obtain the best possible return on its investments and that such return is the sum of the yield (defined as interest, dividends, etc.) and gain (defined as appreciation) commensurate with the degree of risk the College is willing to assume in obtaining such return. A fiscal year earnings objective is 5.0%.

The earnings and appreciation generated from the endowments will be available for expenditure in accordance with the donor's restrictions. Any distribution from an endowment may not be in an amount which invades the endowment's principal balance. Furthermore, no expenditures are allowed from an endowment when the fair value falls below the endowment's principal balance.

Below is a reconciliation of the activity in the endowment investment accounts.

	-	Temporarily Restricted	Permanently Restricted	Total
Endowment Net Assets - June 30, 2015 Investment Return	\$	107,216	158,501	265,717
Investment Income		99	-	99
Net Gain (Realized and Unrealized)		3,767	-	3,767
Expenditures	-	(19,569)		(19,569)
Endowment Net Assets - June 30, 2016		91,513	158,501	250,014
Transfer from unrestricted funds Investment Return		-	11,021	11,021
Investment Income		10,234	-	10,234
Net Gain (Realized and Unrealized)		1,738	-	1,738
Expenditures	-	(13,565)		(13,565)
Endowment Net Assets – June 30, 2017	\$	89,920	169,522	259,422

The above table includes the cash and investment accounts that are under the control of the College and does not include other assets that may be part of an endowment, i.e., pledges, beneficial interests in remainder trusts, and/or other receivables.

NOTE 17 – EMPLOYEE RETIREMENT PLAN

The Organization offers a 403(b) defined contribution retirement plan. This plan allows any qualifying employee to contribute a portion of his/her earnings into a tax deferred retirement account. The Organization contributes a dollar for dollar match up to 3% of an employee's wage. This is a self-directed plan, which allows each participant to invest his/her contributions in any of a preselected list of investment funds. Total employer contributions during 2017 and 2016 were \$46,622 and \$46,557, respectively.

NOTE 18 – COMMITMENTS AND CONTINGENCIES

The Organization receives a significant portion of its revenues from grants, all of which are subject to audit by federal and state governments. The ultimate determination of amounts awarded under these programs generally is based upon eligibility of students based upon their financial need. Until such audits have been completed, there exists a contingency to refund any amount awarded to a student that was not eligible for student financial assistance. Management is of the opinion that no material liability will result from such audits.

Prior to June 30, 2017, the College notified students of their scholarship award for the 2016-2017 school year. The College would be required to fulfill this commitment if the student enrolled in each semester at **Barclay College** and fulfilled other requirements outlined by the College. The total commitment to the students was \$1,716,131 at June 30, 2017. A similar commitment of \$507,300 existed at June 30, 2016.

During the current year, **Barclay College** started construction on the Ross-Ellis Fine Arts and Ministry building, which has a projected cost of \$8,846,797. As of June 30, 2017, the College had incurred \$3,828,120 in actual construction costs and this amount is included in the financial statements as construction in progress. As of June 30, 2017, the College has received \$7,600,314 in cash, assets and pledges that are designated for the construction of the Ross-Ellis Fine Arts and Ministry building.

NOTE 19 – FAIR VALUE MEASUREMENTS

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

Level 1

Quoted prices in active markets for identical assets or liabilities

Level 2

Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; 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 assets or liabilities

Level 3

Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

BARCLAY COLLEGE Notes to Financial Statements

June 30, 2017 and 2016

Following is a description of the inputs and valuation methodologies used for assets and liabilities measured at fair value on a recurring basis. There have been no changes in the methodologies used at June 30, 2017 and June 30, 2016.

Certificates of deposit and money market funds are valued at fair value as reported by the financial institution at the close of the period.

Stocks, non-government obligations and government obligations are valued at the closing price reported on the active market on which the individual securities are traded.

Mutual funds are valued at the daily closing price as reported by the fund. The funds are required to publish their daily net asset value and to transact at that price.

The beneficial interest in the assets held by the others, beneficial interest in assets held in a trust and the charitable remainder unitrust are reported at the College's proportionate share of the fair value of the underlying assets in the trusts or in the assets held by South Central Community Foundation as reported by the trustees. These assets are revalued annually by the College based on investment statements provided by the third party trustees.

	Fair Value Measurements at June 30, 2017					
	Level 1	Level 2	Level 3	Total		
Investments						
Money Market Funds	\$ 35,952	-	-	35,952		
Certificate of Deposit	700,000	-	-	700,000		
Common Stock	441,336	-	-	441,336		
Mutual Funds	79,530	-	-	79,530		
Government Obligations	39,910	-	-	39,910		
Non-government Obligations	85,681	<u> </u>		85,681		
Total Investments	1,382,409	<u> </u>	<u> </u>	1,382,409		
Split Interest Agreements Assets Held in Charitable				~~~~~		
Remainder Unitrust	-	-	89,730	89,730		
Beneficial Interest in Assets Held in a Trust Beneficial Interest in Assets	-	-	3,143,399	3,143,399		
Held by Others			107,453	107,453		
Total Split Interest Agreements		<u> </u>	3,340,582	3,340,582		
Total	\$ <u>1,382,409</u>		3,340,582	4,722,991		

		16			
		Level 1	Level 2	Level 3	Total
Investments					
Money Market Funds	\$	44,042	-	-	44,042
Certificate of Deposit		700,000	-	-	700,000
Common Stock		427,707	-	-	427,707
Preferred Stock		7,407	-	-	7,407
Mutual Funds		49,471	-	-	49,471
Government Obligations		56,526	-	-	56,526

Notes to Financial Statements June 30, 2017 and 2016

Non-government Obligations	99,696	<u> </u>		99,696
Total Investments	1,384,849			1,384,849
Split Interest Agreements Assets Held in Charitable				
Remainder Unitrust	-	-	89,020	89,020
Beneficial Interest in Assets Held in a Trust Beneficial Interest in Assets	-	-	3,131,816	3,131,816
Held by Others			96,165	96,165
Total Split Interest Agreements			3,317,001	3,321,001
Total	\$_1,384,849		3,317,001	4,701,850

The carrying values of cash, receivables, accounts payable and accrued liabilities approximate their fair values due to the relatively short periods to maturity of these items or because they are receivable or payable on demand.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although **Barclay College** believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value.

Level 3 Gains and Losses

The following table sets forth a summary of changes in the fair value of the Organization's Level 3 assets for the years ended June 30, 2017 and 2016:

		Level 3 Assets		
		Year Ended	Year Ended	
	_	June 30, 2017	June 30, 2016	
Balance, Beginning of Year	\$	3,317,001	206,088	
Realized Gains		5,816	6,266	
Unrealized Gains Relating to Instruments Still Held at				
the Reporting Date		10,655	(2,570)	
Change in Value of Assets Held in a Trust		11,584	(14,469)	
Contributions		-	3,146,285	
Distributions		(787)	(24,599)	
Purchases, Sales, Issuances and Settlements (Net)	_	(3,687)		
Balance, End of Year	\$_	3,340,582	3,317,001	

NOTE 20 - PRINCIPAL INVASIONS

Market declines or expenditures have caused a deficiency in three endowment funds at June 30, 2017. The restricted principal and the fair value of this endowment are as follows:

	2017		
Number of			
Restricted Accounts	 Principal	Fair value	Deficiency
3	\$ 3,166,838	3,163,024	3,814

Notes to Financial Statements June 30, 2017 and 2016

Market declines or expenditures have caused a deficiency in three endowment funds at June 30, 2016. The restricted principal and the fair value of this endowment are as follows:

	2016		
Number of			
Restricted Accounts	Principal	Fair value	Deficiency
3	\$ 3,166,838	3,152,031	14,807

NOTE 21 – RELATED PARTIES

The Organization had three related parties that were vendors during 2017 and 2016. These vendors included Haviland State Bank, who provided banking services (one member of HSB management is a member of the Organization's board), Farmers Coop, from whom fuel was purchased and payment was made for repairs for vehicles (manager of gas station is related to an employee of the Organization) and Haviland Telephone Company, who provided phone service (employees of telephone company are related to two members of the Organizations' management). Purchases from these vendors totaled \$41,765 and \$36,302 for the years ended June 30, 2017 and 2016, respectively. The Organization provided student financial aid to students that either worked directly in the business office or the student financial aid office or were related to employees within those offices. The total aid awarded for the years ended June 30, 2017 and 2016 and 2016 were \$54,209 and \$93,486 respectively. There are no board members that are also employees of the Organization.

At June 30, 2017, the Organization had outstanding unconditional promises to give from 14 individuals who are a board member, employee, or family member of either. The outstanding balance for these 14 individuals net of allowance totaled \$462,486. At June 30, 2017 the Organization had outstanding accounts receivable balances from three employee spouses that totaled \$11,477.

At June 30, 2016, the Organization had outstanding unconditional promises to give from nine individuals who are a board member, employee, or family member of either. The outstanding balance for these nine individuals net of allowance totaled \$31,078.

NOTE 22 – IN-KIND CONTRIBUTIONS

In-kind contributions for the years ended June 30, 2017 and 2016 consisted of donated furniture, fixtures for the buildings, library books, and real estate. The total amount of in-kind contributions of goods was \$11,846 and \$20,013 as of June 30, 2017 and 2016, respectively. The Organization does not track donated unskilled labor, so these amounts are not recorded in the financial statements.

NOTE 23 – FUNDRAISING EXPENSES

Total fundraising expenses for the years ended June 30, 2017 and 2016 were \$71,522 and \$116,989 respectively.

NOTE 24 – RISKS AND UNCERTAINTIES

Barclay College invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain

BARCLAY COLLEGE Notes to Financial Statements June 30, 2017 and 2016

investment securities, it is at least reasonably possible that changes in the values of the investment securities will occur in the near term and such changes could materially affect the activities of the College. The College has tried to minimize the risk associated with these investment securities by having an investment committee review the investment activity throughout the year and by having regular meetings with the investment company representatives.

NOTE 25 – CONCENTRATION OF CREDIT RISK FOR CASH DEPOSITS AT BANKS

Financial instruments that potentially subject the College to concentrations of credit risk consist principally of cash deposits. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to certain limits. At June 30, 2017 and 2016, the College had approximately \$1,831,564 and \$3,198,386 in excess of FDIC insurance limits, respectively. At June 30, 2017 and 2016, the amount in excess includes a certificate of deposit in the amount of \$700,000 that is classified as an investment in the statements of financial position.

NOTE 26 – RESTRICTED FUNDS

During the fiscal year ended June 30, 2016, the College utilized funds set aside for restricted purposes for operational purposes. In order to replenish these funds the College took out a note with Haviland State Bank and invested the funds in a certificate of deposit in the amount of \$700,000. At June 30, 2016, the College was still responsible for replenishing approximately \$881,343 of restricted funds that were utilized for unrestricted purposes. Cash in the amount of \$881,343 on the statements of financial position have been reclassified to borrowings from restricted cash under current liabilities in order to cover the amount necessary for restricted net assets. This amount was replenished with unrestricted funds as of June 30, 2017.

NOTE 27 - FINANCIAL ASSETS AVAILABLE FOR GENERAL EXPENDITURES WITHIN ONE YEAR

Financial Assets at June 30, 2017 Less:	\$ 16,083,540
Property and Equipment	(8,480,877) (13,261)
Inventory	7,589,402
Contractual or Donor-Imposed Restrictions:	
Restricted by Donor with Time or Purpose Restrictions	
Temporarily Restricted Net Assets	(2,401,403)
Permanently Restricted Net Assets	(3,328,037)
Restricted Cash	(329,915)
Board Designated	(112,698)
Financial Assets Available to meet Cash Needs for General	
Expenditures Within One Year	\$ 1,417,349

NOTE 28 – RECLASSIFICATIONS

Certain amounts in the prior periods presented have been reclassified to conform to the current period financial statement presentation. These reclassifications have no effect on previously reported increase in net assets.

NOTE 29 - PRIOR PERIOD RESTATEMENTS

The prior period financial statements have been restated to reflect the proper allocation between unrestricted net assets and temporarily restricted net assets. **Barclay College** received a donation of land located in Oklahoma during the June 30, 2014 fiscal year valued at \$176,000. This land was initially recorded as an unrestricted net asset but should have been recorded as a temporarily restricted net asset. The ending balances of the unrestricted net assets and temporarily restricted net assets at June 30, 2014 have been adjusted to reflect this correction. The net effect on the financial statements for both years is zero.

NOTE 30 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through February 03, 2018, which is the date the financial statements were available to be issued.

Prior to issuing the financial statements, **Barclay College** received \$3,000,000 in cash from the beneficial interest of the Bieshaar Trust.



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Certified Public Accountants

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

To the Board of Trustees Barclay College Haviland, Kansas

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 **Barclay College** (a nonprofit organization), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 03, 2018.

Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be a material weakness and a significant deficiency.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs (2017-001) to be a material weakness.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs (2017-002) to be a significant deficiency.

Barclay College Page 2

Compliance and Other Matters

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

Barclay College's Response to Findings

Barclay College's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. **Barclay College's** response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 Organization'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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD. Certified Public Accountants

February 03, 2018



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Certified Public Accountants

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Trustees **Barclay College** Haviland, Kansas

Report on Compliance for Each Major Federal Program

We have audited **Barclay College's** compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of **Barclay College's** major federal programs for the year ended June 30, 2017. **Barclay College's** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of **Barclay College**'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about **Barclay College**'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of **Barclay College's** compliance.

Basis for Qualified Opinion on the Student Financial Assistance Program Cluster – Title IV

As described in the accompanying schedule of findings and questioned costs, we were unable to obtain sufficient appropriate audit evidence supporting the compliance of **Barclay College** with CFDA 84.268 - Federal Direct Student Loans (FDL) as described in finding 2017-003 for reporting and CFDA No. 84.063 – Federal Pell Grant Program as described in finding 2017-004 for reporting and as described in finding
Barclay College Page 2

2017-005 for activities allowed or unallowed. Consequently we were unable to determine whether **Barclay College** complied with those requirements applicable to that program.

Qualified Opinion on the Student Financial Assistance Program Cluster – Title IV

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph, **Barclay College** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on CFDA 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG), 84.033 Federal Work-Study Program (FWS), 84.063 Federal Pell Grant Program (Pell), and 84.268 Federal Direct Student Loans (FDL) for the year ended June 30, 2017.

Other Matters

Barclay College's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. **Barclay College's** response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of **Barclay College** is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered **Barclay College's** internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of **Barclay College's** internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2017-003, 2017-004, and 2017-005, that we consider to be significant deficiencies.

Barclay College Page 3

Barclay College's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. **Barclay College's** response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD. Certified Public Accountants

February 03, 2018

BARCLAY COLLEGE

Supplementary Information

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report i	ssued:		Unm	nodified		
Internal control over fina	ncial reporting:					
Material weakness ide	entified?	X	Yes		No	
Significant deficiency	identified?	Х	Yes		No	
Noncompliance mater	rial to financial statements noted?		Yes	X	No	
FEDERAL AWARDS						
Internal control over maj	or programs:					
Material weakness ide	entified?		Yes	<u>X</u>	No	
Significant deficiencie	s identified?	X	Yes		No	
Type of auditors' report i	Type of auditors' report issued on compliance for major programs:			Qualified		
Any audit findings disclo in accordance with 2 CF of the Uniform Guidance			Yes	_ <u>_</u> X_	No	
Identification of major pro	ograms:					
CFDA Numbers	Name of Federal Program	n or Clus	ster		_	
84.007 84.033 84.063 84.268	Student Financial Assistance Program Federal Supplemental Educational C Federal Work-Study Program (FWS) Federal Pell Grant Program (PELL) Federal Direct Student Loans (FDL) distinguish between Type A and Type B	pportun	ity Grai)G)	
Auditee qualified as low-	risk auditee?		Yes	X	No	

SECTION II - FINANCIAL STATEMENT FINDINGS

A. Material Weakness in Internal Control

2017-001

Criteria

Internal controls should be in place to ensure that journal entries are prepared to adjust all trial balance accounts to the proper balance at year end.

Condition

We posted several journal entries to adjust year end balances to the correct balance.

Context

Multiple adjusting entries were necessary to correct the amounts recorded in the financial statements. The total effect on net assets was an increase of \$277,751.

Effect

Several adjustments could materially misstate the financial statements.

Cause

The Organization passed on making several journal entries at year end.

Recommendation

Procedures should be established and implemented where the Organization reconciles all year-end balance sheet accounts and posts the needed journal entries to adjust them.

Views of responsible officials and planned corrective actions See corrective action plan.

B. Significant Deficiency in Internal Control

2017-002

Criteria or specific requirement

Internal controls should be in place to ensure that employees do not have incompatible duties.

Condition

The Organization did not have adequate segregation of duties.

Context

This finding was prevalent and was discovered throughout the entire auditing procedures of the financial statement audit. Areas in which these findings were particularly a problem included cutoff of income and expenses at year end, drafting of the financial statements, etc.

Effect

Management may not become aware of problems or irregularities in a timely manner.

Cause

The size of the Organization precludes management from hiring additional personnel in order to have adequate segregation of duties.

BARCLAY COLLEGE Schedule of Findings and Questioned Costs For the Year Ended June 30, 2017

2017-002 (continued)

Recommendation

The Organization should implement procedures to ensure segregation of duties in the receipts and disbursements areas. Also, involvement of the Board can mitigate the risk of errors or fraud. The Board should remain involved in the financial affairs of the Organization to provide oversight and independent review functions.

Views of responsible officials and planned corrective actions See corrective action plan.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2017-003

Information on the Federal Program US Department of Education Student Financial Assistance Program Cluster - Title IV – Federal Direct Student Loans – CFDA No. 84.268

Criteria or specific requirement

Internal controls should be in place to ensure that timely reporting to National Student Loan Data System (NSLDS) is completed.

Condition

The College did not timely remit student status updates to the NSLDS.

Context

During our audit procedures we reviewed the SCHER 1 report from the NSLDS system and noted that there were five instances that the NSLDS notified the College of being late on their data submission, which is not in compliance with 34 CFR Section 685.309.

Effect

The NSLDS database may contain inaccurate information which could potentially cause another educational institution to over award funding to a student that transferred in.

Recommendation

The College should implement procedures to ensure timely reporting is completed without having to be notified by NSLDS.

Views of responsible officials and planned corrective actions See corrective action plan.

2017-004

Information on the Federal Program

US Department of Education Student Financial Assistance Program Cluster - Title IV – Federal Pell Grant Program – CFDA No. 84.063

Criteria or specific requirement

Internal controls should be in place to ensure that the students that withdraw from the College are identified within 30 days of the end of the semester to determine if it is necessary to return funds to the Department of Education and to identify what that amount should be.

BARCLAY COLLEGE Schedule of Findings and Questioned Costs For the Year Ended June 30, 2017

2017-004 (continued)

Condition

The College did not calculate the Return of Title IV Funds accurately.

Context

A total of five students were examined for return of Title IV funds. Of the five there were two instances where the amount required to be returned was calculated incorrectly. This resulted in an over return of Title IV funds of \$2,687.

Effect

The funds that students are awarded under Title IV are to be utilized for the completion of educational coursework to achieve a degree or certificate in a program of study. If an over return of Title IV Funds is completed the student is essentially being underpaid what they were entitled to for attending school for the period they did.

Recommendation

The College should implement procedures to ensure that the Return to Title IV funds are calculated correctly.

Views of responsible officials and planned corrective actions See corrective action plan.

2017-005

Information on the Federal Program

US Department of Education Student Financial Assistance Program Cluster - Title IV – Federal Pell Grant Program – CFDA No. 84.063

Criteria or specific Requirement

The College must disburse the credit balance in a student's account resulting from federal funds to the student within 14 days of when the credit was originated. Title IV funds are also to be used for the designated award period, unless a signed waiver is obtained from the student. These funds cannot be applied to a prior award period and should be refunded to the student.

Condition

The College failed to return credit balances within the required 14 day period.

Context

During our audit procedures we examined 51 student accounts. Of the 51 accounts examined 30 of them had credit balances of which 4 of the credit balances totaling \$9,107 were not refunded within the required 14 days and 1 credit balance in the amount of \$11 was never refunded.

Effect

Five students did not receive the credit balance in his/her account within 14 days of its initial existence.

Recommendation

The College should implement procedures to ensure that credit balances are identified and remitted to the students within the 14 day window.

Views of responsible officials and planned corrective actions See corrective action plan.

SECTION II - FINANCIAL STATEMENT FINDINGS

A. Material Weaknesses in Internal Control

2016-001

Criteria or specific requirement

Internal controls should be in place to ensure that all outstanding and unconditional pledges are recorded and properly tracked.

Condition

The Organization did not adequately record pledges.

Context

Multiple adjusting entries were necessary to correct the amount recorded as pledges receivable when we reconciled the pledges from the original supporting documentation to the SAGE system and to the general ledger.

Effect

The pledges receivable recorded in the financial records of the College could easily be over or understated at any point in time.

Cause

The College did not reconcile the supporting documentation of each individual pledge to what was recorded in the SAGE system and did not reconcile the activity recorded in the SAGE system to the activity in the general ledger.

Recommendation

The College should develop a method of recording and subsequently reconciling all pledges in their SAGE system and then reconcile the SAGE system to the activity recorded in the general ledger of the College.

Current Status

This was addressed in the current year by management and is no longer an issue.

2016-002

Criteria

Internal controls should be in place to ensure that journal entries are prepared to adjust all trial balance accounts to the proper balance at year end.

Condition

We posted several journal entries to adjust year end balances to the correct balance.

Context

Multiple adjusting entries were necessary to correct the amounts recorded in the financial statements. The total effect on net assets was an increase of \$3,223,378.

Effect

Several adjustments could materially misstate the financial statements.

BARCLAY COLLEGE

Summary Schedule of Prior Audit Findings For the Year Ended June 30, 2017

2016-002 (continued)

Cause

The Organization passed on making several journal entries at year end.

Recommendation

Procedures should be established and implemented where the Organization reconciles all yearend balance sheet accounts and posts the needed journal entries to adjust them.

Current Status

This issue is still ongoing and reported as a current finding at 2017-001.

B. Significant Deficiency in Internal Control

2016-003

Criteria or specific requirement Internal controls should be in place to ensure that employees do not have incompatible duties.

Condition

The Organization did not have adequate segregation of duties.

Context

This finding was prevalent and was discovered throughout the entire auditing procedures of the financial statement audit. Areas in which these findings were particularly a problem included cutoff of income and expenses at year end, drafting of the financial statements, etc.

Effect

Management may not become aware of problems or irregularities in a timely manner.

Cause

The size of the Organization precludes management from hiring additional personnel in order to have adequate segregation of duties.

Recommendation

The Organization should implement procedures to ensure segregation of duties in the receipts and disbursements areas. Also, involvement of the Board can mitigate the risk of errors or fraud. The Board should remain involved in the financial affairs of the Organization to provide oversight and independent review functions.

Current Status

This issue is still ongoing and reported as a current finding at 2017-002.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No material findings or questioned costs are required to be disclosed under the Uniform Guidance.

BARCLAY COLLEGE

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2017

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
U.S. Department of Education			
Student Financial Assistance Program Cluster -	Title IV		
Federal Supplemental Educational Opportunity Grants	84.007	N/A	\$ 11,522
Federal Work-Study Program	84.033	N/A	40,692
Federal Pell Grant Program	84.063	N/A	651,003
Federal Direct Student Loans	84.268	N/A	1,593,650
Total Expenditures of Federal Awards		5	§ 2,296,867

See accompanying notes to schedule of expenditures of federal awards.

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Barclay College** and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

NOTE 2 – INDIRECT COST RATE

The College has elected not to use the 10% de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

NOTE 3 - FEDERAL DIRECT STUDENT LOANS PROGRAM

The Federal Direct Student Loans Program is a program where a student or student's parent applies for a federal loan. When the loan is approved, the money is transferred to a bank account in **Barclay College's** name, but the loan funds are designated for the individual student. Total new loans made to eligible students and/or student's parents pursuant to this program totaled \$1,593,650.

NOTE 4 - ADMINISTRATIVE COST ALLOWANCE

Barclay College can receive up to a 5% administrative cost allowance from the U.S. Department of Education for administering the federal awards program. The Organization received \$780 as an administrative cost allowance, which is less than the 5% administrative cost allowance allowed for the year ended June 30, 2017.

NOTE 5 - MATCHING CONTRIBUTIONS

The Federal Supplemental Educational Opportunity Grants (FSEOG) program provides grants to eligible undergraduate students with priority given to Pell grant recipients who have the lowest expected family contributions. **Barclay College** is required by the U.S. Department of Education to provide matching contributions to the FSEOG program. Federal funds pay up to 75% of the FSEOG grants. The Organization is required to match the remaining 25%. The Organization provided \$3,841 for the matching contributions for the FSEOG grants for the year ended June 30, 2017, which was greater than the required matching amount.

The Federal Work-Study (FWS) program provides part-time employment to eligible undergraduate and graduate students who need the earnings to help meet costs of postsecondary education. **Barclay College** is required by the U.S. Department of Education to provide matching funds to the FWS program. Federal funds pay up to 75% of the compensation paid to students. The Organization is required to match the remaining 25%. The Organization provided \$13,564 for the matching contributions for the FWS program for the year ended June 30, 2017, which satisfied the 25% matching requirement.



FEDERAL STUDENT AID 淵靜START HERE. GO FURTHER."

UNITED STATES DEPARTMENT OF EDUCATION

FEDERAL STUDENT AID SCHOOL ELIGIBILITY CHANNEL SCHOOL PARTICIPATION TEAM KANSAS CITY TEAM

Dr. Royce Frazier President Barclay College 607 North Kingman Haviland, KS 67059-0288 06/08/2015

OPE ID 00191700

Dear Dr. Frazier:

The Kansas City School Participation Team has completed its review of Barclay College's (Institution) application to participate in the Title IV, HEA programs.

Our analysis of the materials which you submitted, indicates that the Institution meets the minimum requirements of institutional eligibility, administrative capability, and financial responsibility as set forth in 34 CFR Parts 600 and 668.

To complete the recertification process, the Institution must print, review, sign and return two copies of the Program Participation Agreement (PPA) to the following address:

United States Department of Education Federal Student Aid, Schools Channel Attention: Kansas City School Participation Team 1010 Walnut Suite 336 Kansas City, MO 64106-2147

After the signed copies of the PPA are received from you, the Kansas City School Participation Team will generate an Eligibility and Certification Approval Report (ECAR). The ECAR will summarize the critical elements of the Institution's approved application. The ECAR will also identify the Institution's highest level of offering, any nondegree or short term training programs and any additional locations which are Title IV, HEA eligible.

Upon execution of the PPA by the Secretary, the Institution shall be certified to participate in Title IV, HEA programs until March 31, 2021. The Kansas City School Participation Team will notify the respective Federal Student Aid (FSA) program offices of the Institution's eligibility to receive Title IV funds. The Institution has thirty days from the date of this letter to sign and return two copies of

the PPA. The Institution's failure to respond within the allotted time frame will constitute a withdrawal of the Institution's application from consideration.

Should you have any questions, please contact the Kansas City School Participation Team at (816) 268-0410.

Sincerely,

Red or APP

Ralph LoBosco Area Case Director School Participation Team, SC Kansas City Team

cc: Mr. Ryan Haase, Student Financial Services Director



FEDERAL STUDENT AID START HERE. GO FURTHER."

UNITED STATES DEPARTMENT OF EDUCATION

FEDERAL STUDENT AID SCHOOL ELIGIBILITY CHANNEL SCHOOL PARTICIPATION TEAM KANSAS CITY TEAM

Dr. Royce Frazier President Barclay College 607 North Kingman Haviland, KS 67059-0288

11/06/2016

OPE ID 00191700

Approval Notice

Reason for Action: Add TEACH Grant Program Approval Date: Effective 11/06/2016

Dear Dr. Frazier:

The Kansas City Case Management Team has completed its review of the documentation that Barclay College (Institution) submitted regarding its add teach grant program.

As a result of that review, we have approved the following:

The Department has approved the Institution's continued participation in the TEACH Grant Program based on the following: The Institution provides a teacher preparation program that is approved by a State, and the program includes a minimum of 10 weeks of full-time pre-service clinical experience, or its equivalent; and provides either pedagogical coursework or assistance in the provision of such coursework.

Please print a copy of this notice and the Eligibility and Certification Approval Report (ECAR) from the EAPP website at http://eligcert.ed.gov/eapp/owa/ecar. This Approval Notice is an addendum to the Institution's Program Participation Agreement (PPA). Please retain this notice and the ECAR with the PPA for compliance purposes.

Should you have any questions, please contact Jane Binagi at (816) 268-0450.

Sincerely,

gen a fill

Ralph LoBosco Area Case Director https://eligcert.ed.gov/eapp/update_notice?ope=001917&id=62459

3/22/2018

School Participation Team, SC Kansas City Team

cc: Ryan Haase, Student Financial Services Director

Appendix H Audits and Evaluations for Title IV

Two audits have been performed for the college since the last HLC evaluation in April 2016. They are below.

2016



2017



Federal documents

6/2015 approval



11/2016 TEACH program approval



Program participation Agreement (first page)



Appendix I

Correspondence relative to limitations and fines

There has been no correspondence between Barclay College and the Department relative to limitation, suspension, or censures nor has there been any fines assessed.

Appendix J

Correspondence relating to financial responsibilities.

There has been no correspondence between the Department and Barclay College concerning financial responsibilities.

Appendix K

Correspondence relative to Default rates

There has been no correspondence between the Department and Barclay College concerning default rates or a need for a management plan.

Appendix L Sample of Loan Agreements and Disclosure Information

Ryan Haase Director Student Financial Services 1.800.862.0226 E-mail: ryan.haase@barclaycollege.edu

Dear Taylor,

I am pleased to present you with your Official Financial Aid Award Letter for the 2017-2018 school year. Please read over the offer carefully and return a signed copy as soon as possible. Your financial aid will not be processed until you return this agreement.

The enclosed Financial Aid Award represents the sources and the amount of financial aid you are entitled to receive based on the FAFSA and documentation presently on file in the Student Financial Services Office. Outside scholarships or aid sources that are not included will be incorporated into an adjusted package when we receive notification of these awards. You must notify us of any other financial aid you will be receiving.

If you wish to take out a loan, please fill out the Entrance Counseling and Master Promissory Note. Attached is a detailed how-to document that will bring you through the process of finding the Entrance Counseling and Master Promissory Note. You will need to complete both forms in order to receive a loan.

Please read the award offer carefully. To decline a loan, check the corresponding decline box. All loan amounts are the maximum allowed. Please contact the Student Financial Services Office if you wish to decrease any loan amount. Once you have read over the award letter, please sign and mail back to me. <u>Turning this in prior to the beginning of the semester will ensure that your Financial Aid is ready to be processed and it will make the registration process more convenient.</u>

You may also feel free to contact me with any questions regarding this offer.

Sincerely,

Ryan Haase Director Student Financial Services

Appendix M Campus Crime Information



www.barclaycollege.edu/undergraduate/about.barclay

Appendix N Right to Know Data and Athletic Participation

The website to access the Student handbook is

https://www.barclaycollege.edu/pdf/StudentHandbook.pdf

The handbook is also available by logging into the college network at <u>www.barclaycollege.edu</u>

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Appendix O

Disclosure Information Concerning Satisfactory Progress

Web address where information about satisfactory academic progress is. http://www.barclaycollege.edu/undergraduate/finance/

Statement from website

Satisfactory Academic Progress

Federal regulations require the College to establish and apply reasonable standards of satisfactory progress for the purpose of the receipt of financial assistance under the programs authorized by Title IV of the Higher Education Act. The law requires institutions to develop policies regarding satisfactory academic progress (SAP) for each degree program and the consequences to the student if progress is not achieved. Barclay College students who wish to be considered for financial aid must maintain satisfactory progress in their selected course of study as set forth in this policy.

Institutional Policy

The Financial aid Office evaluates student academic progress at the beginning of each award year. Students are evaluated on the basis of grade point average (GPA), credit hour completion, and maximum time frame limitation. (see academic probation policy)

If a student fails to achieve the minimum required cumulative GPA during a probationary semester, the normal result is academic suspension which involves complete separation from the College for at least one subsequent semester. Students may be granted permission by the faculty to continue on academic probation if they have made satisfactory progress toward achieving the required minimum cumulative GPA. This possibility remains as long as the GPA is improved. If it is lowered or remains unchanged, the academic suspension will be enforced.

If the faculty grants a student permission to return the following semester, then the student may be eligible financial aid.

Maximum Time Frame Limitation (Degree Completion)

Students are also subject to a quantitative measure of progress. Students must: maintain a cumulative maximum time frame of at least 67% (courses used here will be those in which the student is enrolled at the official reporting date (20th class day)

Institutional Procedures

Students are notified of the Satisfactory Academic Policy (SAP) in the Barclay College Academic Catalog. In addition, a SAP policy letter is mailed to aid recipients with each award letter.

Statement from campus catalog

Satisfactory Academic Progress

Federal regulations require the College to establish and apply reasonable standards of satisfactory progress for the purpose of the receipt of financial assistance under the programs authorized by Title IV of the Higher Education Act. The law requires institutions to develop policies regarding satisfactory academic progress (SAP) for each degree program and the consequences to the student if progress is not achieved. BC students who wish to be considered for financial aid must maintain satisfactory progress in their selected course of study as set forth in this policy.

Institutional Policy

The Financial Aid Office evaluates student academic progress at the beginning of each award year. Students are evaluated on the basis of grade point average (GPA), credit hour completion, and maximum time frame limitation.

1. Grade Point Average

With a completion of	1-24 hours	25-55 hours	56 or more hours
A minimum GPA of	1.75	1.90	2.00

2. Credit Hour Completion

Students are also required to meet a measure of incremental progress. Students must: maintain a cumulative grade point average of at least 67% (courses used here will be those in which the student is enrolled at the official reporting date, the 20th class day).

3. Maximum Time Frame Limitation (Degree Completion)

Students are also subject to a quantitative measure of progress. Students must: maintain a cumulative maximum time frame of at least 67% (courses used here will be those in which the student is enrolled at the official reporting date, the 20^{th} class day).

Institutional Procedures

Students are notified of the Satisfactory Academic Policy (SAP) in the BC Academic Catalog. In addition, a SAP policy letter is mailed to aid recipients with each award letter.

1. Denial

A student will be denied assistance if any of the following occurs:

1. The student's GPA is below the minimum requirements as defined above

Statement from online catalog

Institutional Procedures

Students are notified of the Satisfactory Academic Policy (SAP) in the Barclay Academic Catalog. In addition, a SAP policy letter is mailed to aid recipients with each award letter.

A student will be denied assistance if any of the following occurs:

- The student's GPA is below the minimum requirements as defined above
- The student does not make the incremental progress as described above.
- The student reaches the maximum time frame for completion of his/her program as defined above.

A student will be placed on probation if the cumulative grade point average is not met or if the cumulative maximum timeframe is not achieved. A student seeking to reestablish eligibility of financial aid may do so by:

- Achieving the required GPA.
- Appealing the financial aid decision.

Appeal Process

Any student denied financial aid that can prove special circumstances pertaining to his/her case, may appeal the decision denying aid.

Consequences of Denial

Students who do not maintain satisfactory academic progress lose eligibility for aid for the entire academic year. Exceptions must be approved and documented in the student's file.

Satisfactory Academic Progress

Federal regulations require the College to establish and apply reasonable standards of satisfactory progress for the purpose of the receipt of financial assistance under the programs authorized by Title IV of the Higher Education Act. The law requires institutions to develop policies regarding satisfactory academic progress (SAP) for each degree program and the consequences to the student if progress is not achieved. Barclay students who wish to be considered for financial aid must maintain satisfactory progress in their selected course of study as set forth in this policy.

Institutional Policy

The Financial Aid Office evaluates student academic progress at the beginning of each award year. Students are evaluated on the basis of grade point average (GPA), credit hour completion, and maximum timeframe limitation.

1. Grade Point Average:

With a completion of	1-24 hours	25-55 hours	56 or more hours
Students needs a GPA of	1.75	1.90	2.00

 Credit Hour Completion: Students are also required to meet a measure of incremental progress. Students must maintain a cumulative grade point average of at least 67% (courses used here will be those in which the student is enrolled at the official reporting date (20th class day).

 Maximum Time Frame Limitation (Degree Completion): Students are also subject to a quantitative measure of progress. Students must therefore maintain a cumulative maximum timeframe of at least 67% (courses used here will be those in which the student is enrolled at the official reporting date (20th class day).

SATISFACTORY ACADEMIC PROGRESS

ALL STUDENTS APPLYING FOR OR RECEIVING FINANCIAL AID FROM THE U.S. GOVERNMENT SHOULD CAREFULLY READ THIS SECTION. IF YOU ARE NOT RECEIVING OR DO NOT PLAN TO RECEIVE ANY FORM OF FEDERAL FINANCIAL AID (INCLUDING WORK-STUDY), THIS SECTION DOES NOT APPLY TO YOU.

The U.S. government has established a variety of guidelines to determine eligibility for federal financial aid. Some of these guidelines require that a student must maintain satisfactory academic progress. Satisfactory progress is measured qualitatively (how well are you doing?) and quantitatively (how long is it taking?).

QUALITATIVE MEASURE OF SATISFACTORY ACADEMIC PROGRESS

In order to remain eligible for federal financial aid, you must maintain a minimum cumulative grade point average as listed below. The cumulative GPA is calculated at the completion of each semester and will include grades earned at Barclay College. The GPA is based on a 4-point scale.

of:	With a completion	1 – 24 hours	25 – 55 hours	56 or more
	A minimum GPA of:	1.75	1.90	2.0

QUANTITATIVE MEASURE OF SATISFACTORY ACADEMIC PROGRESS

The regulations governing the Student Assistance General Provisions (published in the Federal Register in April 29, 1994) state that an institution must establish a maximum time frame in which a student must complete his or her educational objective in order to remain eligible for federal aid. You may choose to take longer than noted to finish a degree but may not remain eligible for federal aid should you choose to do so. The federal rules state that the maximum time frame can be no longer than 150% of the published length of the education program for a full-time student. The 150% can be calculated using credit hours, clock hours, academic years, or any other reasonable measure. (Reference GEN-94-42)

MAXIMUM TIME FRAME FOR COMPLETION

PUBLISHED LENGTH	MAXIMUM TIME FRAME
OF PROGRAM	FOR COMPLETION
4 year program (B.S., B.A.)	6 years; or
8 semesters	12 semesters (full-time); or
128 credit hours	192 credit hours

2 year program (A.S., A.A)	3 years; or
4 semesters	6 semesters (full-time); or
64 credit hours	96 credit hours

NOTE: All hours attempted at Barclay College (including hours withdrawn after the drop/add period) must be used for the purpose of computing the maximum time frame. In order to qualify for federal aid, students must also make progress at a reasonable rate. The required progress is noted below. Again, you may choose to progress more slowly, but your decision may affect your eligibility for federal financial aid.

MINIMUM TIME FRAME FOR COMPLETION

After this number of years:	1	2	3	4	5	6
Full-time students must have earned a						
minimum of these many hours:	21	42	63	84	106	128

The hours earned cannot include classes with an "F" grade, classes with a grade of "NP", incompletes (converted to "F" if not completed within one month from the end of the semester), withdrawals, or noncredit classes. Repeated classes replace the former grade, and only one repetition will be considered toward the number of credits successfully completed. Hours earned will be calculated at the end of each year (after the spring semester.)

Only those transfer credits that can be counted toward a student's program of study at Barclay College will be included in a student's initial total credit count. Grades do not transfer.

A student must earn the minimum number of required hours and the minimum GPA to maintain satisfactory progress. Failure to do so places the student on academic probation and may affect your eligibility for federal financial aid. (See Academic PROBATION, page 12).

Failure to restore either the hours or the cumulative GPA to the standard results in suspension from the College and may affect the status of your federal financial aid or your eligibility for such aid. The suspended student may reapply for admission through the Admissions Office after a semester has lapsed.

Students have the right to appeal determinations that they are not making satisfactory progress based on mitigating circumstances. A student may appeal through the Financial Aid Director to the Financial Aid Committee. An institution must determine and document each extension of eligibility on a case-by-case basis. The Committee's decision is final and will be communicated in writing to the student.

Appendix P

Contractual Relationships

There are no contractual relationships.

Appendix Q

Consortiums

There are no consortiums.

Appendix **R**

Catalogs and Handbooks

Links to the three catalogs and the student handbook.



Barclay College 2017-2018 Campus Ca



BC Grad School Catalog 7.1 (2017-201





Appendix S Required Information for Students and the Public

Information for students is disseminated in various ways. Data about courses and schedules are posted at the website and may be obtained through the college catalog. Registration Notes are available for students whenever enrollment opens. Information concerning acceptance into the college programs both campus and online are sent out from the admissions office and from the Registrar. Needed information for accessing the college network is provided to each accepted student through the network office.

Below is a copy of the process adopted by the college for assuring accepted students receive the information needed for the online program:

Present: Shelly Barber, Mark Miller, Elaina Halverstadt, Ginger Maggard, Aaron Stokes, Trent Maggard

- Shelly introduced the purpose of the meeting as determining what is communicated to online students, what needs to be communicated to online students, and how/who will communicate such information.
- Admissions (Shelly): Once applications have been received, Shelly calls and emails the applicant. Included in the communication plan is an email that goes out 3 days after the student has applied giving them an overview of the online program including the 6-week schedule, costs and financial aid opportunities. One week after the student applies they are sent a letter from the President. The biggest thing that needs to be communicated, according to Shelly is that the online program is <u>not free</u>.
- Once a student's admissions file is complete, it is handed off to Mark.
- Registrar (Mark): He creates a worksheet for what a student needs to complete their degree. He sends this via email with an acceptance letter. In this email he introduces everyone (Aaron, Trent, Ryan, Elaina).
 - Once a student responds to Mark with their Barclay email, he enters it into Populi.
 - Some things that need to be communicated better include how to utilize Populi, Financial Aid, their intent to graduate (and the stipulation that to graduate from BC they need to complete 60% of their core classes from BC).
- Business Office (Elaina & Ginger): Send billing information. The full-tuition scholarship and federal financial aid are not applied until the last session because students add/drop classes so often.
 - Some things that need to be communicated better: Importance of filling out FAFSA in a timely manner; signing the award letter right away; students cannot enroll in the next semester until their current bill is paid.
- Director of Distance Learning (Aaron): He teaches orientation. As we move to Canvas, he would like to create introductory videos for the new orientation.
 - It is important to communicate to both faculty and students that once accepted, all correspondence should go through their Barclay email.
- Technology (Trent): In addition to getting students set up with their emails, Trent informs students that they are eligible while a student to receive Microsoft Office. They can also request ID cards (free for PDF, \$10 to mail a physical copy).
 - It would be good to communicate better that students are eligible to use Microsoft Office for free. Many do not know and purchase it without needing.

• Conclusions: It is important to be warm and friendly to our online students. Most are adult learners with a lot of distractions. Additionally, it will not hurt to repeat information between departments. It might take a couple times hearing information for them to understand due to their busy lives, and online learning being a new and overwhelming experience.

•



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-BARCLAY COLLEGE

"Preparing students in a Bible-centered environment for effective Christian life, service, and leadership."

Apply now and receive a Full-Tuition Scholarship!

All resident students automatically receive an \$14,000 full-tuition scholarship upon acceptance.

HAVILAND, KS - 800.862.0226 WWW.BARCLAYCOLLEGE.EDU



BARCLAY COLLEGE... ...Preparing for effective Christian life, service, and leadership.

11:1 student – faculty ratio

12 Endowed scholars awarded yearly 125 missionaries produced by Barclay College 30% of the student body is Friends All students graduate with a bachelor's degree in Bible 84 hours of Christian Service is required to graduate 30 denominations represented in the student body 2 dozen students graduate yearly specifically trained for ministry Nearing 100 years of excellence in Christian education (1917 – 2017) 23 countries represented around the world from Barclay College alumni 90% of student body receives financial aid 30% of Friends Churches in EFM regions have a Barclay alumni on staff Every student living on campus receives a full tuition scholarship 48 faculty and staff serving as Christian mentors and advisors to our students All students are required to take Teachings of Friends and Doctrine of Holiness classes Barclay's 2014 soccer team was ranked 3rd nationally and champions of the NCCAA Southwest Region Every Barclay College student is prepared for ministry regardless of profession
BARCLAY COLLEGE

Mission Statement

Barclay College is preparing students in a Bible-centered environment for effective Christian life, service, and leadership.

Statement of Identity

Barclay College bases its existence in the rich history of evangelical Friends tradition. Barclay College is an evangelical Friends school which accepts and embraces persons with evangelical Christian beliefs from a variety of denominational backgrounds.

> "May the God almighty bless you and make you fruitful and increase your numbers." Genesis 28:3

Barclay College... Shining Coast to Coast!

Over the last 5 years, students from the 38 states designated by the BC Bear heads on this map have attended Barclay College. All have benefited from the full tuition scholarship available to on campus students.

BC Quick Facts

Athletic Programs

Men's Soccer Women's Volleyball Men and Women's Basketball Cross Country/Track

Extra Curricular Opportunities

Choir Worship Praise Teams Drama Productions Student Council Intramural Sports

Graduate Degree Concentrations

Family Ministries Pastoral Ministries Quaker Studies Spiritual Formation Transformational Leadership

Accreditations

 Candidacy with the Higher Learning Commission
 Kansas State Department of Education Elementary Teacher Education Certification
 Association of Biblical Higher Education
 Association of Christian Schools International

Barclay College Bachelor's Degrees / Campus

Bible/Theology Bible as Second Degree Education K-6 Missions Missions – Nursing Psychology and Family Studies Youth Ministry Sports and Recreation Ministry Business Administration Pastoral Ministry Worship Arts

Barclay College Bachelor's Degrees / Online

Biblical Studies Business Management Christian Leadership Psychology



Barclay College 607 N Kingman Haviland, KS 67059

Non-Profit Org. Bulk Rate U.S. Postage PAID Haviland, KS 67059 PERMIT NO. 1

RETURN SERVICE REQUESTED

Barclay College 607 N Kingman Haviland, KS 67059

Aaron Stokes **Director of Distance Education** aaron.stokes@barclaycollege.edu

Dr. Derek Brown Director of M.A. Pastoral Ministries & Transformational Leadership derek brown@barclaycollege.edu

Dr. Jim Le Shana V.P. Academic Services

Dr. Dave Kingrey Director of M.A. Quaker Studies & Spiritual Formation dave.kingrey@barclaycollege.edu

Rochelle Barber Graduate & Online Admissions shelly barber@barclaycollege.edu



Non-Profit Ora. Redeem the Dream Haviland, KS 67059

PERMIT NO. 1 RETURN SERVICE REQUESTED

Bulk Rate

U.S. Postage

PAID



Preparing students in a Bible-centered for effective Christian life, service, and



Redeem the Dream

Barclay By The Numbers

11:1 student - faculty ratio

12 Endowed scholars awarded yearly 125 missionaries produced by Barclay College 30% of the student body is Friends All BA/BS students graduate with a bachelor's degree in Bible

84 hours of Christian Service is required for a bachelor's degree 30 denominations represented in the student body 2 dozen students graduate yearly specifically trained for ministry

100 years of excellence in Christian education (1917 – 2017)

23 countries represented around the world from Barclay College alumni 90% of student body receives financial aid

30% of Friends Churches in EFM regions have a Barclay alumnus on staff 100% of student living on campus receive a full tuition scholarship

48 faculty and staff serving as Christian mentors and advisors to our students All undergraduates are required to take Teachings of Friends and Doctrine of Holiness classes Barclay's 2014 soccer team was ranked 3rd nationally and champions of the NCCAA Southwest Region Every Barclay College student is prepared for ministry regardless of profession

BARCLAY COLLEGE Life. Service. Leadership.

Apply Now, your first class is free! Fill out our free online application available at

Quality online professors with expertise in the courses they teach are ready to help you earn your degree.

Christian values and Biblical teaching patterns embedded throughout each course ensure an opportunity to grow deeper in Christ.

Advisors in each program c you to discern the call of th life.

In our online community, ye caring brothers and sisters i see you through your educa

607 N. Kingman Haviland, Kansas | 800.862.0226 | www.barcla

Daniel Cale

My goal is to be a transformational leader for the church I pastor as well as for EFC-ER.

The MATL has sharpened and expanded my leadership knowledge and prepared me to more effectively lead the church and community in which I serve.

R



I serve Christ and His church with my whole life, actively loving others through soul care, hospitality, friendship, and music.

Barclay College created a laboratory and a community for me to study, reflect, and be mentored.



Sawyer Woodsmall

Barclay College prepared me to continually follow the will of God above myself.

I was provided an atmosphere for deep conversations and strong relationships, which helped me to grow closer to God.



As a former Aer and new pastor, the critical form education to he Christian heritaleadership and I have develope other students staff, that I belie

Redeem the Dream

Redeem the Dream, is a quest of Barclay College Online to help individuals fulfill their educational dreams. It is a partnership that can allow bold steps to be taken toward academic destinations. Through Barclay College Online, moms and dads, professionals and educators, young and old, can *Redeem the Dream* of a college or graduate education. Whether it's an associate's, bachelor's, or master's degree, Barclay College fosters a distinctive, faith community that shapes intellectual development and learning. At Barclay College we like to think of the art and science of learning as intellect informed by faith.

BARCLAY COLLEGE Life. Service. Leadership.

If you are ready to *Redeem the Dream*, we invite you to join our community of scholars at transforming act of discovery where learning meets living. Even as Barclay College char promising future it remains rooted in the fabric of its evangelical, orthodox Friends transtudents and faculty sink deeply into the wisdom and mystery of faith to find answers for g At Barclay College you will learn to think critically yet act compassionately.

Let's Redeem the Dream!

607 N. Kingman Haviland, Kansas | 800.862.0226 | www.barclay

Master of Arts Concentrations

Family Ministries Missional Multiplication Pastoral Ministries Quaker Studies Spiritual Formation Transformational Leadership

Bachelors Degrees

Biblical Studies Business Management Christian Ministry Leadership Psychology

Associates/Certific

Biblical Studies Business Manageme Christian Ministry General Studies Psychology Ministry Certificate

-BARCLAY COLLEGE Life. Service. Leadership.

Barclay College School of Graduate Studies Master of Arts in Quaker Studies



Our calling is to help you fulfill YOUR calling!

The School of Graduate Studies at Barclay College offers students a transformative learning experience through excellence in academics and relevant application to life, service, and leadership today. Recognizing that not everyone is called to serve in the same way, the Master of Arts degree program offers an interdisciplinary model of graduate education, featuring a combination of core theology and Bible courses, relevant research and/or field experiences, and five unique concentrations.

The Master of Arts in Quaker Studies (MAQS) offers a rich examination of the Quaker (Friends) movement from an evangelical perspective, including its unique history, deep convictions, distinctive practices, and sense of purpose. This program is for church leaders, professionals, and anyone who would like to discover more about the Friends Church and its place in our world today.

The Friends Church has long been recognized by others for making a contribution to society that far outweighs its size. MAQS students will discover why and how Friends have achieved this distinction in the past. Could it be that the Lord still has more for Friends to accomplish in this world for God's glory and the good of others?!

Additional Benefits of the MA in Quaker Studies:

- Complete program in only 2 years (4 semesters), a total of 36 credit hours!
- 100% online so students can further their education wherever they go!
- Affordably priced with Graduate Leadership Scholarships available!
- Accredited through the Association for Biblical Higher Education and regional candidacy through the Higher Learning Commission!





David Kingrey, D.Min. – Director of M.A. in Spiritual Formation and Quaker Studies Dr. David Kingrey joined the Barclay faculty as an adjunct professor in the spring of 2007. He now serves as the Director of the M.A. in Spiritual Formation and Quaker Studies, and Professor of Bible and Theology. With over 45 years of pastoral ministry experience, Dave also provides direction for the Church Leadership Institute for Ministry, equipping men and women for effective ministries around the country.

-BARCLAY COLLEGE Life. Service. Leadership.

ther Master Programs: Transformational Leadership, Spiritual Formation, Family Ministries, Pastoral Ministries.

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Barclay College School of Graduate Studies M.A. in Quaker Studies

Course Requirements

Theology Core	15 hrs.
MABI511: Old Testament Hermeneutics	3 hrs.
MABI521: New Testament Hermeneutics	3 hrs.
MATH531: Christian Theology	3 hrs.
MATH541: The History of Christianity	3 hrs.
MAMM513: The Missional Church	3 hrs.
Research and Application	9 hrs.
MARA523: Research Methods	3 hrs.

		0.11.0.
MARA533:	Applied Research I	3 hrs.
MARA543:	Applied Research II: Capstone Project	3 hrs.

Concentration Requirements

Master of	Arts in Quaker Studies	
Quaker Stud	dies Concentration	12 hrs.
MAQS512:	Friends History: Birth, Growth, and Organization	3 hrs.
MAQS522:	Evangelical Friends Beliefs	3 hrs.
MAQS532:	Quaker Classics	3 hrs.
MAQS542:	Friends Missions	3 hrs.

Total Hours

36 hrs.

Barclay College School of Graduate Studies Additional Concentration Courses

Master of Arts in Spiritual Formation

MASF512: Spiritual Formation in Biblical Perspective MASF522: Spiritual Formation and the Transformational Journey MASF532: Christian Classics: Ancient Wisdom for Modern Work MASF542: Soul Shepherding: The Role of the Christian Leader in the Development of Others' Souls

Master of Arts in Transformational Leadership

MATL512: Introduction to Transformational Leadership Theory MATL522: Theological Perspectives on Transformational Leadership MATL532: Forging a Leadership Foundation: The Heart of a Leader MATL542: Transformational Leadership and Organizational Health

Master of Arts in Family Ministries

MAFM512: Ministry of Self MAFM522: Ministry of Marriage MAFM532: Ministry of Family MAFM542: Ministry of Community

Master of Arts in Pastoral Ministries

MAPM512: The Personal Life of the Pastor MAPM522: Preaching and Worship MAPM532: Pastoral Care and Counseling MAPM542: Church Leadership and Administration

SCHOOL OF GRADUATE STUDIES

The School of Graduate Studies at Barclay College offers a transformative learning experience through excellence in academics and relevant application to life, service, and leadership. The interdisciplinary model features a combination of core Bible and theology courses, relevant research and/or field experiences, and five unique concentrations.





The Master of Arts in Pastoral Ministries (MAPM) combines the study of theology and the Bible with proven principles and best practices for effectiveness in pastoral ministry. This concentration will help pastors, church staff members, church planters, and other church leaders to grow personally and maintain their own spiritual vitality, while also leading their congregations to greater health and growth.

The Master of Arts in Spiritual Formation (MASF) recognizes that fulfillment in life and effectiveness in ministry increase as a person is shaped and conformed into the image of Christ. With a distinctive integration of Christian theology, Christian spirituality, and Christian community, any church leader and follower of Christ will be stirred, challenged, and find personal benefit in this concentration.

The Master of Arts in Transformational Leadership (MATL) integrates the best of the scholarly research on leadership theories with a firm Biblical and theological foundation for effectiveness. This concentration is ideal for anyone who works with other people in a variety of settings, including: corporate, government, non-profit, church ministry, and community organizations.

The Master of Arts in Quaker Studies (MAQS) offers a rich examination of the Quaker (Friends) movement from an evangelical perspective, including its unique history, deep convictions, distinctive practices, and sense of purpose. This concentration is for church leaders, professionals, and anyone who would like to discover more about the Friends Church and its place in our world today.

The Master of Arts in Family Ministries (MAFM) combines Biblical theology and practical understanding about families with a strong emphasis on personal growth and reflection. Families, both good and bad, reproduce themselves. Even healthy families have their challenges. Come join us as we discover how personal health can lead to healthy relationships with our spouses, children, and others in our lives.

The Master of Arts in Missional Multiplication (MAMM) prepares men and women to serve the Lord in a variety of ministry settings, both globally and locally. Those who are considering the call of God to serve as cross-cultural missionaries, church planters, pastors, or parachurch leaders will especially benefit from this concentration of study.

The Master of Arts in Sports Outreach Ministries (MASO) is established on Christo-centric theological truths from which biblically-based organizational principles for sports, recreation, and fitness ministries are formed, and out of which strategic and effective methodological evangelistic disciple-making models emerge. MASO students will discover the theological and biblical foundation for the development and implementation of sports outreach ministries in their churches, communities, and international settings.

Our Calling is to Help You Fulfill Your Calling!

- Complete program in only 2 years (4 semesters), a total of 36 credit hours!
- · Distance Learning Models Online and Hybrid classes only (so you can fit your education into your busy schedule)!
- · Outstanding professors and practitioners from around the country!
- Accredited by the Association for Biblical High Education and regional candidacy by the Higher Learning Commission!
- · Affordably priced with Graduate Leadership Scholarships available!

Apply Today at www.barclaycollege.edu/apply/

For more information, visit: <u>www.barclaycollege.edu/graduate/</u> or contact Dr. Jim Le Shana at (620) 862-5252 or jim.leshana@barclaycollege.edu.



Barclay College School of Graduate Studies

Core Requirements

Bible and Theology	15 hrs.
MABI511: Old Testament Hermeneutics	3 hrs.
MABI521: New Testament Hermeneutics	3 hrs.
MATH531: Christian Theology	3 hrs.
MATH541: The History of Christianity	3 hrs.
MAMM513: The Missional Church	3 hrs.
Research and Application	9 hrs.
MARA523: Research Methods	3 hrs.
MARA533: Applied Research I	3 hrs.
MARA543: Applied Research II: Capstone Project	3 hrs.
Core Requirements	24 hrs.
Concentration Courses	
Master of Arts in Pastoral Ministries	12 hrs.
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MAPM512: The Personal Life of the Pastor	3 hrs.
MAPM522: Preaching and Worship	3 hrs.
MAPM532: Pastoral Care and Counseling	3 hrs.
MAPM542: Church Leadership and Administration	3 hrs.
Master of Arts in Spiritual Formation	12 hrs.
MASF512: Spiritual Formation in Biblical Perspective	3 hrs.
MASF522: Spiritual Formation and the Transformational Journey	3 hrs.
MASF532: Christian Classics: Ancient Wisdom for Modern Work	3 hrs.
MASF542: Soul Shepherding: The Role of the Christian Leader in the Development of Others' Souls	3 hrs.
Master of Arts in Transformational Leadership	12 hrs.
MATL512: Introduction to Transformational Leadership Theory	3 hrs.
MATL522: Theological Perspectives on Transformational Leadership	3 hrs.
MATL532: Forging a Leadership Foundation: The Heart of a Leader	3 hrs.
MATL542: Transformational Leadership and Organizational Health	3 hrs.
Master of Arts in Quaker Studies	12 hrs.
MAQS512: Friends History: Birth, Growth, and Organization	3 hrs.
MAQS522: Evangelical Friends Beliefs	3 hrs.
MAQS532: Quaker Classics	3 hrs.
MAQS542: Friends Missions	3 hrs.
Master of Arts in Family Ministries	12 hrs.
MAFM512: Ministry of Self	3 hrs.
MAFM522: Ministry of Marriage	3 hrs.
MAFM532: Ministry of Family	3 hrs.
MAFM542: Ministry of Community	3 hrs.
Master of Arts in Missional Multiplication	12 hrs.
MAMM 512: Cross-cultural Ministry in Local Perspective	3 hrs.
MAMM 522: Church Multiplication	3 hrs.
MAMM 532: Cross-cultural Ministry in Global Perspective	3 hrs.
MAMM 542: History of Christian Missions	3 hrs.
Master of Arts in Sports Outreach	12 hrs.
MASO512: Theology of Competition and Sport	3 hrs.
MASO522: 21st Century Models of Sports Outreach Ministry	3 hrs.
MASO532: "Christmanship" – A Biblical and Ethical Basis for Sport and Competition	3 hrs.
MAS0542: Evangelistic Disciple-making Through Sport, Recreation, and Fitness Ministry	3 hrs.
Concentration Courses	12 hrs.

Total Hours

36 hrs.

Appendix T Advertising and Recruiting Materials

The college website has much of the advertising for the college, but here are electronic samples of other pieces used by the college.

College



Campus





Handout - Campus Trifold Postcard.comp

Online



Graduate





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Friends Ministry Training



Appendix U Accurate, Timely, Appropriate Advertising

Advertisements and recruiting materials are done on a as needed basis and are not used for extended periods of time so that all the brochures and mailing pieces are regularly created and review. There is a marketing committee that functions with a director who sends proposed materials to the appropriate division of the college to proof materials before they are put into use. There are no written policies presently in place. Whatever advertising pieces are needed are routed through the director rather than going to the creative media team.

Appendix V Student Outcomes data and other Pertinent Data Collected

Data collected in the semester reports:

Fall Report

Table A: Campus enrolment numbers (HC, FT, PT, FTE and New)

Table B Total college enrollment numbers same data as Table A but includes also Online, and Graduate

Table C Campus attrition Spring to Fall (based on headcount)

Table D Headcount and full-time equivalency for total college

Table E Retention rated for First-time Full-time Freshmen and FTFTFR attrition fall to fall

Table F Grade classification Campus

Table G Ethnic comparisons for total college

Table H Gender comparisons total college

Table I Married Students for campus

Table J Honor roll and probation percentages

Table K Undergraduate majors (numbers) with percentages per division

Table L FTFTFR Program Completion Rates

Table M Denominational Bodies total college

Table N Percent of Friends Students total college

Table O Geographical Origins

Table Q Masters concentrations

Spring Report

Table A: Campus enrolment numbers (HC, FT, PT, FTE and New)

Table B Total college enrollment numbers same data as Table A but includes also Online, and Graduate

Table C Campus attrition fall to spring

Table D Part-time statistics

Table E Headcount and full-time equivalency for total college

Table F Total Headcount for the year

Table G Attrition FTE fall to spring

Table H Honor roll and probation campus

Table I All majors and division percentages

Table J Graduates since 1981

Table K Denominations total college

Table L Candidates for graduation

Table M Online Degree Completion statistics

Table N summary reports with FT, PT, FTE and New for fall and spring each year

Table O New Students campus only

Table P Online Spring figures compared

Data posted at the college website (<u>https://www.barclaycollege.edu/about/</u>)

Enrollment Retention FTFTFR Completion rates Federal Compliance Document Drug Free Camps Campus Security and Safety Athletic Report (participation and funding percentages) Student Handbook

Data available as needed

Grade Point Averages (may be broken down in multiple ways) GPAs for conditional students (or for class or major, or candidates) Retention (numbers and reasons for leaving)

Appendix W Other accrediting Bodies

February 22, 2017 ABHE

Bibl	Association <i>for</i> ical Higher Education mission on Accreditation	Action Letter	www.abhe.org
February 22, 2	2017		
Dr. Royce Fra Barclay Colleg 607 N Kingma Haviland, KS c/o royce.frazi	ge an		
Dear President The ABHE Co took the follow	ommission on Accreditation reviewed your insti	itution at its February 4-8, 201	7 meeting and
judgn the ap other	irm the accreditation of Barclay College (KS nent that the institution complies with ABHE propriateness, rigor, and achievement of its Title IV eligibility requirements and require 17, addressing the following:	's Standards, including docu stated student learning outco	imentation of omes and all
•	 Standard 2a, EE 3, 6; 2b, EE 2, 3, 5 (Implementation of a process whereby outcomes assessment measurements lead to the improvement of teaching and learning and institutional effectiveness) 		
•	 Standard 4, EE 2 (Evidence that the college is authorized to award the credentials that it offers in all jurisdictions in which it operates) 		
 Standard 6b, EE 4; 6c, EE 5 (Development and implementation of a comprehensive risk management plan addressing policies and procedures sufficient to safeguard the assets of the Institution) 			
•	Standard 6b, EE 7 (Demonstration of the s	ecurity of bank deposits)	
•	Standard 7d, EE 2 (Development and impl measures and improves student retention a		process that
•	Standard 9b, EE 5 (Faculty involvement in processes especially related to admissions of development)		

Voice: 407.207.0808 Email: coa@abhe.org 5850 T.G. Lee Blvd., Suite 130, Orlando, FL 32822

Dr. Royce Frazier, Barclay College February 22, 2017 Page 2

The effective date of this action is February 8, 2017. Please see the Report Guide at <u>forms.abhecoa.org</u> for assistance in formatting and uploading any reports you may be required to submit to the Commission.

If you have any questions, please do not hesitate to contact me or Associate Director Shane Wood. May God bless your continued engagement in biblical higher education!

Sincerely,

Sonald C

Ronald C. Kroll, Ed.D. Director, Commission on Accreditation

cc: Mr. DeWayne Bryan, Board Chair, c/o dbryan@prmc.org Dr. Glenn Leppert, Accreditation Liaison, c/o glenn.leppert@barclaycollege.edu





5850 T.G. Lee Blvd., Suite 130, Orlando, FL 32822

Voice: 407.207.0808 Email: coa@abhe.org

Dr. Royce Frazier, Barclay College March 7, 2018 Page 2

If you have any questions, please do not hesitate to contact me or Associate Director Shane Wood. May God bless your continued engagement in biblical higher education!

Sincerely,

Ronald C. Kroll, Ed.D. Director, Commission on Accreditation

cc: DeWayne Bryan, Board Chair, c/o dbryan@prmc.org Dr. Glenn Leppert, Accreditation Liaison, c/o glenn.leppert@barclaycollege.edu

KSDE (Kansas State Department of Education



Report 12.18.17.docx

See letter below.

Instanting and suppose		
Kansas state department of Education	Kansas State Department of Education Landon State Office Building 900 SW Jackson Street, Suite 106 Topeka, Kansas 66612-1212	(785) 296-2288 (785) 296-7933 - fax www.ksde.org
April 28, 2016		
Cheryl Couch, C Teacher Educati Barclay College	ion e	
607 Kingman A Haviland, KS 67		
Dear Professor (Couch:	
Evaluation Revi	serve as official notification of final action taken at the April lew Committee regarding program approval for Barclay Coll ogress report is as follows:	
Recommend "A	Approved" status for the following program through Dec	ember 31, 2022.
Elementary Ed <u>Areas for Impro</u> Standards 1-7 None	ucation (I, K-6) New Program progress report <u>vement:</u>	
and approval of	nd 91-1-230 through 91-1-236 include information regarding programs for institutions. These regulations can be found in <i>Regulations and Standards for Kansas Educators</i> .	
	questions or need assistance, please contact Catherine Chmic eacher Licensure and Accreditation at (785) 291-3573.	idling, Education Program
Sincerely, Warrenge	Ruhite	
/ Warren White, (Evaluation Revi WW/cc	Chair	

From ACSI (Association of Christian schools International



Appendix X

Disclosures relative to accreditation

(Barclay is in good standing or has candidacy with each)

The college is listed in the current edition of the Higher Education Directory and is approved for the training of veterans. Barclay College is a member of the Association of Christian Schools International (ACSI). Other offices and personnel on campus maintain membership in a wide variety of professional organizations appropriate to their work. Barclay College graduates have found acceptance into leading seminaries and graduate schools. The documents describing the college's accreditation and licensing may be viewed in the Business Office where they are on display. Those desiring further information regarding the accreditation of the college should contact the Vice President for Academic Services at (620) 862-5252. As part of the school's national accreditation requirements, Barclay College recently submitted progress reports to the Association for Biblical Higher Education (ABHE), both for the undergraduate and the graduate programs.

Association for Biblical Higher Education

Barclay College is accredited by the Commission on Accreditation, of the Association for Biblical Higher Education

(ABHE). ABHE is a national accrediting agency recognized by the US Department of Education and the Council for Higher Education Accreditation (CHEA). ABHE may be contacted by writing to The Association for Biblical Higher Education; 5850 T.G. Lee Blvd, Suite 130; Orlando, FL, 32822; by calling (407) 207-0808; or through their website at http://www.abhe.org.

Barclay College, located in Haviland, Kansas, was reaffirmed full accreditation from ABHE through 2027 in acknowledgement of a satisfactory institutional self-study and an evaluation team visit. Persons interested in reviewing the standards for accreditation will find them on the ABHE website at www.abhe.org. They appear under "about accreditation." The institution is subject to the "Comprehensive Integrated Standards for Institutional Accreditation. Adopted February 1997, Revised November 2011, April 2012

Association of Christian Schools International

Barclay College was granted Accreditation for their Teacher Education program on Feb 12, 2013 by the Association of Christian Schools International, ACSI. This accreditation is approved for a period of ten years, beginning with the graduating class of Spring 2013 and concluding with spring graduation class of 2023. A one-day, on-site revisit by an ACSI representative will occur during the 3rd year of approval. Renewal will take place with a full team revisit on or before March 2023. This accreditation allows the Teacher





Education graduates to receive a certification through ACSI to teach in the K-12 Christian Schools that are also accredited by ACSI. Contact information for Association of Christian Schools International: PO Box 65130, 731 Chapel Hills Drive, Colorado Springs, CO 80962-5130. Phone: 719.528.6906 Website: http://www.acsiglobal.org

Higher Learning Commission

Barclay College has been named a candidate for accreditation with the Higher Learning Commission (HLC) of the North Central Region. The College will undergo a review for full accreditation in 2018. Assurance Argument.

Kansas State Department of Education

Barclay College's Teacher Education program has received limited accreditation, which is the highest level for a new Teacher Education program, from the Kansas State Department of Education (KSDE) with approval of a state licensure unit and program. The KSDE Board of Education voted to approve the Limited Accreditation of Barclay College on December 9, 2014 for the Teacher Education unit and Elementary Education program. Barclay is admitting candidates to the program of study in Spring of 2015.



Contact information for Teacher Education program information.

Appendix Y Public Notification of Opportunity to Comment

Notice from the webpage:



Submit comments to HLC at <u>hlcommission.org/comment</u> or mail them to the address below. All comments must be received by March 26, 2018.

Public Comment on Barclay College

Higher Learning Commission

230 South LaSalle Street, Suite 7-500

Chicago, IL 60604-1411

Notices placed in the Kiowa County Signal and the Pratt Tribune:

Barclay College is seeking comments from the public about the college in preparation for its comprehensive evaluation by its regional accrediting agency. The college will host a visit on April 22 – 25, 2018, from a team of peer reviewers representing the Higher Learning Commission. The team will review the institution's ability to meet HLC's Criteria for Accreditation. Barclay College holds old status with the Higher Learning Commission (HLC).

Comments must be in writing and must address substantive matters related to the quality of the institution or its academic programs.

Submit comments to HLC at <u>hlcommission.org/comment</u> or mail them to the address **below.** All comments must be received by March 26, 2018.

Public Comment on Barclay College Higher Learning Commission 230 South LaSalle Street, Suite 7-500 Chicago, IL 60604-1411 Notice in the college publication *The Progress*.

Same information as was in the newspapers.