SNOW COLLEGE

BOARD OF TRUSTEES MEETING AGENDA
SORENSEN ADMINISTRATION BUILDING • RICHFIELD, UTAH • ZOOM
FRIDAY, JUNE 26, 2020

10:00 – 10:15 AM COMMITTEE OF THE WHOLE
Location: Room 147

1. Welcome .... Leslie Keisel
2. Pledge of Allegiance .... By Invitation

ACTION:

1. Minutes from the Previous Meetings (Tab A, Page 3) .... Leslie Keisel
2. FY19 Financial Statements (Tab B, Page 7).. Carson Howell and State Auditors
3. Account Write-Offs (Tab C, Page 69) .... Carson Howell
4. Advancement and Tenure Recommendation.. Brad Cook
5. Short Term Training Program Authorization .... Brad Cook and Stacee McIff
6. Policies.. Carson Howell and Melanie Jenkins
   a. Early Retirement Policy (Tab D, Page 73)
   b. Faculty Leave Policy (Tab E, Page 85)
   c. Staff Leave Policy (Tab F, Page102)
   d. Payment Card Handling Policy (Tab G, Page 125)
   e. Intellectual Property Policy (Tab H, Page 136)
   f. Sabbatical Policy (Tab I, Page 149)
7. Report from the Audit Committee.. Rick Robinson
   a. Controller's Office Audit Report
   b. P-Card Administration Audit Report
8. 2020-21 Proposed Budget .... Carson Howell
9. Charter School Authorizing Authority .... Brad Cook
10. Early Retirement Requests .... Brad Cook
11. Richfield Housing P3 Project.. Carson Howell
12. Ephraim Urgent Care and Wellness Center P3 Project .... Carson Howell

12:00 – 12:45 PM LUNCH & COLLEGE HIGHLIGHT
Location: Room 147

1:00 – 2:30 PM COMMITTEE OF THE WHOLE
Location: Room 147

INFORMATION:

1. Snow Accelerated Online .... Brad Cook
2. COVID-19 Update .... Carson Howell
3. Great Basin Station (Tab J, Page 161) .... Rob Nielson and Jason Springer
4. Chalk it Up To Music Event (Tab K, Page 163) .... Jeff Kahn
5. Accreditation Update (Tab L, Page 164).. Melanie Jenkins
6. Report from the Student Body Association .... Matt Griffin
7. Report from the Alumni Association.. Kay Christensen
8. Report from the Chair.. Leslie Keisel
9. Report from the President.. Brad Cook

2:30 – 3:00 PM EXECUTIVE SESSION (IF NEEDED)

Location: Board Room

Closed Meeting may be held to discuss any one of the matters allowed by Utah Code § 52-4-205, including: (1) discussion of the character, professional competence, or physical or mental health of an individual; (2) strategy sessions to discuss pending or reasonably imminent litigation; (3) strategy sessions to discuss the purchase, exchange, lease, or sale of real property, including water rights or shares; (4) discussion regarding deployment of security personnel, devices, or systems; or (5) investigative proceedings regarding allegations of criminal misconduct.

CALENDAR ITEMS:

August 24	Classes Begin
August 29	Chalk It Up to Music Event
September 11	Board of Trustees Meeting (Ephraim)
October 24	Homecoming
November 18	Board of Trustees Meeting (Ephraim)
January 8, 2021	Board of Trustees Meeting (Ephraim)

Projected times for the various meetings are estimates only. The Board Chair retains the right to take action at any time. In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting should notify the board secretary (435-283-7013 or /marci.larsen@snow.edu), at least three working days prior to the meeting. Members of the public interested in attending and/or commenting should also contact the board secretary for directions on how to attend electronically.

Board of Trustees Meeting Minutes
March 18 2020 • Ephraim, Utah

Trustees
David Christensen
Kay Christensen
Jon Cox
Randy Cox
Jeff Kahn
Leslie Keisel, Chair
Erma Kaye May
Rick Robinson, Vice Chair
Ben Scheffner
Karen Soper

College Personnel
Wayne Bushman, Internal Auditor
Teri Clawson, Enroll Assistant VP
Brad Cook, President
Josh Hales, HR Director
Steve Hood, Provost
Carson Howell, Finance VP
Melanie Jenkins, Academic Assoc Provost
Marci Larsen, Board Secretary
Derrin Owens, Econ Dev Dir
Larry Smith, Faculty Senate President
Heidi Stringham, Richfield Exec Dir
Meagan White, Controller (partial)

Others
None

Welcome and Pledge of Allegiance
Given the current COVID-19 situation, this meeting was held virtually. Everyone connected via Zoom, and the decision was made to forgo committee meetings and stay together as a Committee of the Whole.

Minutes from the Previous Meeting
Chair Keisel called for approval of the January 10, 2020 minutes. Trustee Robinson moved, and Trustee David Christensen seconded the motion. The motion carried unanimously.

Auxiliary Services Policy
President Cook introduced Rob Nielson to the group, and he reviewed this new policy that will shape and direct the work of the newly-created Auxiliary Services Department. Trustee Rick Robinson made a motion to approve the policy as presented. Trustee David Christensen seconded the motion, and it passed unanimously.

Great Basin Station Lease
This item was tabled.

Early Retirement
Josh Hales reviewed the early retirements proposals for Chase Mitchell and Dennis Faatz. Upon the recommendation of the administration, Trustee Robinson made a motion to approve the requests. Trustee Soper seconded the motion, and it carried unanimously.

Accessibility Policy
Carson Howell reviewed this policy and noted that federal law mandates all coursework material be compliant with ADA requirements. He said there was some concern about the amount of time this would take for faculty, but added the policy is still being recommended by the College Council. Trustee Kay Christensen made a motion to accept the policy and have it fully implemented by Fall 2021. The motion was seconded by Trustee Kahn, and all voted in favor.

Interim Policy Policy
Carson Howell said this policy is patterned after Weber State's document and is essentially a policy to create emergency policies if needed. Trustee Kay Christensen made a motion to approve the policy, with a caveat that the college administration keep the trustees informed when the policy is being used. Trustee David Christensen seconded the motion, and it carried unanimously.

Personnel System Policy
Details of the policy were reviewed. Trustee Soper made a motion to adopt and approve the policy as presented. Trustee May seconded the policy, and it carried unanimously.

Extra and Overload Policy
Legal counsel, Morris Haggerty, said policies such as this one are now coming together, compliments to the work of the Human

Resource Office, and Carson Howell recommended approval. Chair Keisel noted the amount of work that goes into policy creation and/or modification before reaching the board, and she thanked those involved in the process. Trustee Jon Cox moved approval of the Extra and Overload Assignment Policy, and Trustee Kay Christensen seconded the motion. All voted in favor.

Rank Advancement

Steve Hood reviewed the list of faculty members eligible for rank advancement and asked the trustees to also consider one additional candidate, Alex Peterson. He said the subcommittee decided that Dr. Hood should share any concerns with the group. With that direction from the board, he said all faculty members but one, Renee Faatz, had received unanimous support from the faculty Advancement and Tenure Committee. He said there were some concerns with her approach with students and reported that the committee thought about it for one week before deciding they wanted to recommend advancement. Chair Keisel asked about the advancement and tenure process, which Dr. Hood outlined. Trustee Kahn said he wanted to see an action plan for Ms. Faatz before approving her advancement. Trustee Kay Christensen made a motion to approve the following faculty members for rank advancement: Cindy Alder (Math) – Assistant to Associate; LaFaun Barnhurst (Business) – Associate to Professor; Kent Bean (English) – Associate to Professor; Tracie Bradley (HFST) – Associate to Professor; English Brooks (English) Assistant to Associate; Lindsay Chaney (Biology) – Assistant to Associate; Alan Christensen (Business) – Instructor to Assistant; Jill Christensen (Nursing) – Instructor to Assistant; Trent Fawcett (Math) - Instructor to Assistant; Melanie Jenkins (English) – Associate to Professor; Heidi Johnson (Biology) – Assistant to Associate; Katie Justesen (Home and Family Studies) – Instructor to Assistant; Vikki Masters (Home and Family Studies) – Instructor to Assistant; Lauren Matthews (English) – Instructor to Assistant; Andrew Nogasky (Theater) – Assistant to Associate; Diane Ogden (ESL) – Associate to Professor; Alan Palmer (Industrial Tech.) – Associate to Professor; Dmitri Peskov (Dance) – Assistant to Associate; Alex Peterson (ESL) – Assistant to Associate; Dennis Schugk (Criminal Justice/Social Work) – Assistant to Associate; Anita Slusser (English) – Instructor to Assistant; Garth Sorenson (Engineering) – Associate to Professor; Jacob Thomas (English) – Instructor to Assistant. Trustee Kahn seconded the motion, and it passed unanimously.

Candidates for Graduation

Dr. Hood said this list included those students who have applied for graduation. He said the Registrar's Office will certify the graduating class prior to awarding diplomas. Trustee Soper made a motion to approve the candidates for graduation as they complete the requirements. Trustee Scheffner seconded the motion, and all voted in favor.

Library Copyright Policy

Dr. Hood said the Academic Affairs Office is updating policies and noted this is a new policy. Trustee Soper moved approval of the proposed policy, and Trustee Scheffner seconded the motion. It passed unanimously.

Workload Policy

Dr. Hood explained that this policy was amended to compliment the new advancement and tenure document. Trustee Soper made a motion to accept and approve the policy. Trustee May seconded the motion, and it carried unanimously.

Course Fee Policy

Dr. Hood said the legislature wanted the system to look at individual course fees and added that this resulted in a policy. President Cook said this is a positive move for the college and noted it will add a level of accountability and allow everyone to see fund balances. He said this policy created a lot of discussion among employees. Trustee Kay Christensen moved approval of the Course Fee Policy. Trustee Scheffner seconded the motion, and all voted in favor.

R401 – Industrial Mechanics

Dr. Hood explained that the proposed changes would streamline the program and make it more in line with industry needs. Trustee Soper moved approval of changes on the Industrial Mechanics R401. Trustee Kay Christensen seconded the motion, and it passed unanimously.

R401 – Innovative Livestock

Dr. Hood said this program is on hold, pending USHE review.

Software Engineering

Dr. Hood said the changes requested in this program came at the recommendation of the advisory committee and will incorporate a current foundation course as part of general education. Trustee Soper made a motion to approve the changes. Trustee Scheffner seconded the motion; all voted in favor.

Commercial Music Program
Dr. Hood reviewed the proposed curriculum changes. Trustee Kahn talked about the Music Department advisory board and invited everyone to participate in the golf tournament. He also complimented the music and theatre students and faculty for their performance of *Joseph and the Amazing Technicolor Dreamcoat*. President Cook thanked Trustee Kahn, who saw a need and put together a terrific board. Trustee Kahn made a motion to approve the proposed curriculum changes for the Commercial Music program. Trustee Soper seconded the motion, and it passed unanimously.

Associate of Pre-Engineering (APE) Degree Changes
The changes to this program, Dr. Hood explained, will reduce the number of credits and work better for articulation. Trustee Soper moved approval of the APE changes. Trustee May seconded the motion. All voted in favor.

Music Accreditation Repot
Dr. Hood said this was a very positive review that needed to be reported to the board. He said reviewers were amazed at the placement of Snow College students and impressed with the highly-engaged faculty. The report recommended additional personnel (one faculty member and a staff member to take care of music assets rather than using student workers) and suggested additional practice rooms. The trustees asked the administration to share their thanks and commendations to the Music Department faculty for the good work they do.

Truth in Tuition/Tuition Setting
President Cook said the tuition hearing was well-advertised and had a good group of participants. The thanked Dr. Howell and President Scheffner for their leadership during this process and proposed a 2.25% increase, which students supported. Trustee Kay Christensen confirmed the effective date of Fall Semester 2020 and made a motion to approve the 2.25% tuition increase. It was noted there is no proposed fee increase. Trustee Soper seconded the motion, and it passed unanimously.

Commencement Speakers/Honorary Degree
President Cook said commencement will likely be postponed or canceled given the COVID-19 crisis. He recommended that Kristen Cox be approved as the commencement speaker for Ephraim and that she and Francis Gibson both be given honorary degrees. He reminded the group that they had already approved Alan Hall to be the speaker and honored guest in Richfield. Trustee David Christensen made a motion to accept the recommendation and proceed as planned. Trustee Robinson seconded the motion, and it carried unanimously.

Report from the Audit Committee
Committee Chair Robinson said the Audit Committee met prior to the full board meeting, and he moved approval of the Presidential Travel Audit Report, the Motor Vehicle Report, and the Audit Schedule. Trustee David Christensen seconded the motion, and it passed unanimously. Trustee Robinson also referenced the annual Audit Committee report, which was submitted to the State Board of Regents' Audit Committee. He thanked Wayne Bushman for his work and noted the compliments the state had about him as well.

Report from the Chair
Chair Keisel thanked the board for their efforts to join the meeting electronically and checked on Trustee Jon Cox and Trustee Randy Cox, both of whom were impacted by the morning earthquake in Salt Lake. She also asked for an update on the college's response to the recent statewide announcements regarding the Coronavirus.

President Cook said the college had created an Emergency Operations Center (EOC) and was impressed to see how colleagues have helped each other. He said Provost Hood and Associate Provost Jenkins have been terrific in helping the faculty quickly transition to on-line learning. He said it has been stressful for faculty and students, and he and Dr. Hood said their focus was on student learning. Larry Smith, Faculty Senate President, echoed President Cook's and Dr. Hood's comments saying the abrupt ending to the semester was sad and stressful and said faculty and students are making the most of a bad situation. Chair Keisel commented on a late-night call from the leadership team when sending a college-wide message to – in essence – cancel face-to-face classes for the rest of the year, and she thanked Dr. Hood and Marci Larsen for long hours and immense efforts in the difficult situation. She also expressed her confidence in Wayne Bushman and Carson Howell for the work they are doing.

Legislative Report
President Cook said this was a very good year for education generally during the legislative session. He thanked Representative Derrin Owens, Representative Carl Albrecht, and Senator Ralph Okerlund, along with other key legislators, for advocating for the college. He said the college will move ahead with key initiatives and online strategies. Trustee Kay Christensen asked about the

changed governance structure for higher education, and President Cook explained the new model of one combined board for USHE schools and technical colleges. He said there would not be any changes to the Board of Trustees.

Student Body President Report
President Scheffner said this is definitely not how he planned to end his time at Snow College, and he thanked the college administration for the manner in which they're handling the Coronavirus situation. He said students do not want to leave campus and mentioned the concerns the city has with census collection and the departure of students. He reported that Matt Griffin will be the student body president next year, and he expressed his appreciation for the honor to serve with the trustees. Chair Keisel thanked Ben for his dedication, professionalism, and leadership. Several others also offered their appreciation and wished Ben well as he continues his studies.

Alumni Association President Report
Trustee Kay Christensen said the alumni board is working on family scholarship fundraising and is interested in supporting the Mormon Heritage Festival with board members.

President's Report
President Cook recognized the good work of so many over the past few days. He said that after this crisis, everyone will better understand the capacity within. He gave special thanks to Derek Walk, Staci Taylor, and Marci Larsen for their roles within the EOC. He commented on how quickly things have been moving, the need to keep up on questions, and the necessity of putting systems in place that can be responsive and flexible. President Cook concluded by sharing the organization chart of the entire EOC team and expressing his gratitude for what colleagues have accomplished with the demands of the COVID-19 situation.

Strategic Planning Session
At the conclusion of the business meeting, the trustees engaged in a lengthy, vision-based discussion with Carson Howell and Stacee McIff, co-chairs of the Strategic Planning Task Force, and members of the cabinet. The feedback received will be incorporated into the plan.

OFFICE OF THE
STATE AUDITOR

TO: Rick Robinson, Chair, Snow College Finance and Facilities Committee,
Leslie Keisel, Chair, Snow College Board of Trustees
Carson Howell, Snow College VP for Finance and Administrative Services
Meagan White, Snow College Controller

FROM: Hollie Andrus, Audit Director, and Chantel Wixon, Audit Senior
Office of the State Auditor

DATE: June 26, 2020

SUBJECT: **Required Communications - 2019 Audit of Snow College**

AREA	COMMENTS
Auditor's Responsibility under Generally Accepted Auditing Standards As stated in our engagement letter dated July 25, 2019, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.	We have issued an unmodified opinion on Snow College's financial statements for the year ended June 30, 2019.
Other Matters *Required Supplementary Information* We applied certain limited procedures to required supplementary information ("RSI"), such as Management's Discussion and Analysis and defined benefit pension schedules. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the basic financial statements.	We have not audited the RSI and have not expressed an opinion or provided any assurance on the RSI.

AREA	COMMENTS
Planned Scope and Timing of the Audit We performed the audit according to the planned scope and timing previously communicated to you in the engagement letter.	See engagement letter dated July 25, 2019.
Qualitative Aspects of Accounting Practices Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we advise management about the appropriateness of accounting policies and their application.	The application of existing policies was unchanged during the fiscal year ended June 30, 2019. The significant accounting policies used by Snow College are described in the first note to the financial statements. We noted no transactions entered into by Snow College during the year for which there is a lack of authoritative guidance or consensus.
Accounting Estimates Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.	The most sensitive estimate affecting the College's financial statements was the estimate of the share of the net pension liability for defined benefit plans sponsored by the Utah Retirement Systems. We evaluated the procedures, key factors, and assumptions used to develop the estimates and determined that they were reasonable in relation to the financial statements taken as a whole.
Disclosures The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are noteworthy because of their significance to financial statement users.	The most sensitive disclosure affecting the financial statements was the defined benefit pension plan disclosure required by GASB Statement 68 (See Note 8–Pension Plans and Retirement Benefits.)
Management Representations We requested certain representations from management.	These representations were included in the management representation letter dated March 19, 2020. A copy of the representation letter from management is attached.

AREA	COMMENTS
<u>Difficulties Encountered in Performing the Audit</u> Professional standards require us to inform you of any significant difficulties encountered in dealing with management related to the performance of the audit.	During our audit, we raised some questions regarding fluctuations in some accounts receivable items. When asked, Meagan detected some irregularities in how the Student A/R module fed to the Banner G/L module and requested time to investigate the identified irregularities. As a result, we disengaged from the audit for approximately 3 weeks and returned to complete the audit after the irregularities were identified, proposed corrections were made, and financial statements were finalized, resulting in a mid-March report date.
<u>Disagreements with Management</u> Professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report.	We are pleased to report that no such disagreements arose during the course of our audit.
<u>Management Consultations with Other Independent Accountants</u> In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts.	To our knowledge, there were no such consultations with other accountants.
<u>Corrected and Uncorrected Misstatements</u> Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.	Management has corrected all material misstatements (items 1-3 below). There was one adjustment that was not corrected by management (item 4). See the following list for all misstatements identified in the fiscal year 2019 audit.

AREA	COMMENTS

	Debit	Credit
1) S/T Investments	$2,455,580	
Restricted L/T Investments	$ 79,666	
L/T Investments		$ 2,455,580
Restricted S/T Investments		$ 79,666

To reclassify investments that were misclassified between Short-term and Long-term and Unrestricted and Restricted.

	Debit	Credit
2) Gift Revenue	$ 505,960	
Capital Gift Revenue		$ 505,960

To reclassify the gift for the Athletics center as Capital gift revenue

	Debit	Credit
3) Restricted Cash and Cash Equivalents	$2,044,516	
Cash and Cash Equivalents		$2,044,516

To reclassify cash to restricted cash to reflect the amount of capital appropriations received for the Stadium Project, because they remained unspent and year-end.

	Debit	Credit
4) Uncorrected:		
Operating Revenues	$ 102,750	
Deposits		$ 102,750

To reinstate the deposits that were removed off their books and reduce the revenue that was associated with them.

Other Audit Findings or Issues We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year. These discussions occurred in the normal course of our professional relationship.	Our *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* (Yellow Book Report) was dated March 19, 2020 and includes 1 finding considered a significant deficiency in internal controls.

This information is intended solely for the use of the Board/Audit Committee and management of Snow College and is not suitable for any other purpose.

SNOW COLLEGE

March 19, 2020

Hollie Andrus, Audit Director
Office of the Utah State Auditor
State Capitol Complex
East Building, Suite 310
Salt Lake City, Utah 84114-2310

Dear Ms. Andrus:

This representation letter is provided in connection with your audit(s) of the financial statements of Snow College (the College), as of June 30, 2019 , and the respective changes in financial position and, where applicable, cash flows for the period then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

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

We confirm, to the best of our knowledge and belief, as of March 19, 2020, the following representations made to you during your audit.

Financial Statements

1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 25, 2019, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all components and properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable and appropriate. Disclosures related to accounting estimates are complete and appropriate.

6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.

7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.

8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.

9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.

10) Guarantees, whether written or oral, under which the is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11) We have provided you with:

    a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.

    b. Additional information that you have requested from us for the purpose of the audit.

    c. Unrestricted access to persons within the College from whom you determined it necessary to obtain audit evidence.

    d. Minutes of the meetings of the Board of Trustees or summaries of actions of recent meetings for which minutes have not yet been prepared.

12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.

13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

14) We have no knowledge of any fraud or suspected fraud that affects the College and involves:

    a) Management,

    b) Employees who have significant roles in internal control, or

    c) Others where the fraud could have a material effect on the financial statements.

15) We have no knowledge of any allegations of fraud or suspected fraud affecting the College's financial statements communicated by employees, former employees, regulators, or others.

16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

18) We have disclosed to you the identity of the College's related parties and all the related party relationships and transactions of which we are aware.

19) We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.

Government—specific

20) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

21) We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us.

22) We have a process to track the status of audit findings and recommendations. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

23) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.

24) The College has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.

25) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.

26) We have identified and disclosed to you all instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

27) We have identified and disclosed to you all instances, that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

28) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.

29) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

30) The College has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

31) The College has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

32) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.

33) The financial statements properly classify all funds and activities, in accordance with GASB Statement No. 34.

34) Components of net position (net investment in capital assets, restricted, and unrestricted), and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.

35) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.

36) Provisions for uncollectible receivables have been properly identified and recorded.

37) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

38) We agree with the findings of specialists in evaluating the College's self-insurance liability and pension expense, assets, liabilities and deferred outflows/inflows of resources, and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists. We believe that the actuarial assumptions and methods used to measure the liabilities and costs for financial accounting purposes are appropriate in the circumstances.

39) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.

40) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.

41) We have appropriately disclosed the College's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.

42) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

43) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

Bradley J. Cook, President

Carson Howell, Vice President of Finance & Administrative Services

Meagan White, Controller

SNOW COLLEGE

Government Auditing Standards Report
For the Year Ended June 30, 2019

Report No. 19-44

OFFICE OF THE
STATE AUDITOR

AUDIT LEADERSHIP:
John Dougall, State Auditor
Hollie Andrus, CPA, Audit Director
Chantel Wixon, Audit Senior

SNOW COLLEGE
FOR THE YEAR ENDED JUNE 30, 2019

TABLE OF CONTENTS

OFFICE OF THE
STATE AUDITOR

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

To the Board of Trustees, Finance and Facilities Committee
and
Bradley J. Cook, President
Snow College

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 Snow College (College), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the College's basic financial statements, and have issued our report thereon dated March 19, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the College's internal control over financial reporting (internal control) 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 the College's internal control. Accordingly, we do not express an opinion on the effectiveness of the College's internal control.

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

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

Compliance and Other Matters

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

College's Response to Finding

The College's response to the finding identified in our audit is included with the accompanying finding and recommendation. The 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, pursuant to Utah Code Title 63G Chapter 2, this report is a matter of public record, and as such, its distribution is not limited.

Office of the State Auditor

Office of the State Auditor
March 19, 2020

FINDING AND RECOMMENDATION

DIFFICULTIES IN FINANCIAL REPORTING PROCESS DELAYED COMPLETION OF FINANCIAL STATEMENT AUDIT

During and following fiscal year 2019, Snow College's (College) current administration made considerable efforts towards achieving better financial reporting and resolving various problems from the previous fiscal year. The administration made difficult decisions as it worked to reassign resources, re-allocate assignments among staff, budget for additional staff in the Controller's Office, overhaul the College's bank reconciliation processes, and analyze potential weaknesses in the College's general ledger system (Banner).

While the current administration has made significant improvements, current staffing capabilities and priorities delayed the completion of the fiscal year 2019 financial statement audit. According to its bond covenants, the College should submit its annual audited financial statements by January 31, 2020. If the audited statements are not available at the January 31 deadline, Securities & Exchange Commission regulations allow the College to submit draft financial statements, which the College did. In the late stages of the audit, the College identified several new issues with receivables in the Banner student module. Efforts to resolve these issues delayed the completion of the financial statement audit.

The College should ensure the staff involved in its financial reporting process 1) have the capacity to appropriately identify and correct such issues and 2) prioritize preparation of the College's financial statements to complete its financial statements on time. Untimely completion of the audit may affect the College's future access to long-term financing opportunities.

Recommendation:

We recommend the College:

- **Ensure all financial reporting staff are capable, competent, and available to meet the requirements of the College. This may include hiring qualified staff or contracting with a qualified organization to perform the required tasks.**
- **Correct the Banner issues identified.**
- **Prioritize the preparation of the financial statements.**

College's Response:

The College appreciates the recognition that the Controller's office team has made considerable efforts to correct and analyze potential weaknesses in the College's Banner Finance system. Towards the end of the audit the College found process errors, dating back multiple years, that needed to be corrected and resulted in adjustments to the financial statements. This resulted in delays in the State Auditor's office issuing their report. The Controller determined these adjustments were necessary to present materially accurate financial statements. The Controller's office staff worked diligently in investigating and correcting errors and worked with the State Auditor's office in resolving the outstanding issues.

The College agrees with the recommendation to ensure that preparation of the financial statements is prioritized. Preparation of the financial statements in a timely manner has been and remains a priority of the College. The College is committed to continue to look for and implement process improvements to speed up the year-end financial statement preparation process.

The College agrees with the recommendation of contracting with a qualified organization to address Banner Finance issues. The College has already completed two consulting engagements with Ellucian, the developer of Banner, in which consultants came to the College to evaluate and consult on Banner Finance issues. The College has already implemented, or is the process of implementing, many of the recommendations produced by these contracts. In addition, the College is in the early stages of the Request for Proposal (RFP) process to contract with a company to bring in another Banner Finance consultant, which may be external to Ellucian and provide an unbiased view of issues and recommendations. This consultant will help the Controller's office continue to work through and correct identified issues. Again, the College is committed to resolving all Banner Finance issues.

An audit report, with an unmodified opinion, was issued on March 19, 2020. As stated in the finding, the College's 2011 Housing Bond covenants require the College to submit annual financial statements, audited or unaudited, by January 31 to the Electronic Municipal Market Access (EMMA) system, operated by the Municipal Securities Rulemaking Board (MSRB). The College fully complied with its bond covenants by submitting a draft financial statement by January 31 and then properly amended that filing with audited financial statements once the audit report was received in mid-March. Because the College is in full compliance with their bond covenants, the College has been assured by bond counsel there is no risk or effect on the College's future access to long-term financing.

Finally, the College will continue to prioritize the financial statement preparation process in the future with the goal to file audited financial statements with their required January 31 report to EMMA.

ANNUAL FINANCIAL REPORT 2019

SNOW
COLLEGE

SNOW COLLEGE

A COMPONENT UNIT OF THE STATE OF UTAH

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2019

CONTENTS

OFFICE OF THE
STATE AUDITOR

INDEPENDENT STATE AUDITOR'S REPORT

To the Board of Trustees, Finance and Facilities Committee
and
Bradley J. Cook, President
Snow College

Report on the Financial Statements

We have audited the accompanying financial statements of Snow College (the College), a component unit of the State of Utah, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the College's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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 the College as of June 30, 2019, and the changes in its financial position and its cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis and the College's Schedule of Proportionate Share of the Net Pension Liability and Schedule of Defined Benefit Pension Contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 19, 2020 on our consideration of the College's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the College's internal control over financial reporting and compliance.

Office of the State Auditor

Office of the State Auditor
March 19, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the year ended June 30, 2019

INTRODUCTION

This section of Snow College's (College) financial report presents management's discussion and analysis of the College's financial performance during the fiscal year ended June 30, 2019. The discussion has been prepared by management and should be read in conjunction with the accompanying financial statements and notes. The discussion and analysis is designed to provide an easily readable analysis of the College's financial activities based on facts, decisions, and conditions known at the date of the auditor's report. The financial statements, notes, and this discussion are the responsibility of management.

USING THE FINANCIAL REPORT

The financial report consists of three basic financial statements which provide information on the College as a whole: the Statement of Net Position; the Statement of Revenues, Expenses, and Changes in Net Position; and the Statement of Cash Flows. The notes to the Financial Statements are an integral part of the statements and provide additional details important to understanding the basic financial statements. These financial statements are prepared in accordance with the Governmental Accounting Standards Board (GASB) Statements and related authoritative pronouncements.

Statement of Net Position

The Statement of Net Position presents the assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position of the College as of the end of the fiscal year. The Statement of Net Position is a point-in-time financial statement. The purpose of the Statement of Net Position is to present to the readers of the financial statements a fiscal snapshot of the College.

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

Net position is divided into three major categories. The first category, "Net Investment in Capital Assets," provides the College's equity in property, plant, and equipment owned by the College. The next category is "restricted net position," which is divided into two categories, "nonexpendable" and "expendable." The corpus of nonexpendable restricted resources is only available for investment purposes. Expendable restricted net position is available for expenditure by the College but must be spent for purposes as determined by donors and/or external entities that have placed time or purpose restrictions on the use of the assets. The final category is "unrestricted net position." Unrestricted net position is available to the College for any lawful purpose.

CONDENSED STATEMENT OF NET POSITION AT JUNE 30	2019	2018
ASSETS		
Current assets	$16,378,379	$11,855,651
Noncurrent assets		
Capital	113,957,072	111,174,611
Other	16,179,651	15,192,776
Total assets	146,515,102	138,223,038
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows relating to pensions	2,068,181	2,031,946
Total Deferred Outflows of resources	2,068,181	2,031,946
LIABILITIES		
Current liabilities	4,982,692	3,811,116
Noncurrent liabilities	19,140,380	17,955,741
Total liabilities	24,123,072	21,766,857
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows relating to pensions	178,593	1,841,282
Total Deferred Inflows of resources	178,593	1,841,282
NET POSITION		
Net Investments In Capital Assets	99,715,957	96,287,566
Restricted – nonexpendable	6,508,994	5,839,027
Restricted – expendable	7,944,964	5,266,322
Unrestricted	10,111,703	9,253,930
Total net position	$124,281,618	$116,646,845

In year ended June 30, 2019, net position increased $7.6 million due primarily to a $5.5 million increase in cash and investments, a $2.8 million increase in capital assets and a $745,000 increase in liabilities and deferred inflows relating to pensions. The College received a $5.65 million appropriation from the State legislature to construct the new Athletic Center; and $2 million of this remained to be unspent as of June 30, 2019. The College earned $0.5 million more in investment earnings in 2019 compared to 2018. The remaining increase in cash and investments came from fundraising efforts for scholarships and endowments and a $850,000 excess appropriation received from the State that was paid back after year end. The $850,000 was included as a liability at year end and caused the increase in liabilities year over year. The $2.8 million increase in capital assets came from the construction in process balance added for the new Athletic Center, and other additions to buildings and equipment, net of depreciation.

Over time, increases or decreases in net position is one indicator of the improvement or erosion of the College's financial health when considered with non-financial facts such as enrollment levels and the condition of facilities. One must also consider that the consumption of assets follows the institutional philosophy to use available resources to improve all areas of the College to better serve the mission of the College.

Statement of Revenues, Expenses, and Changes in Net Position

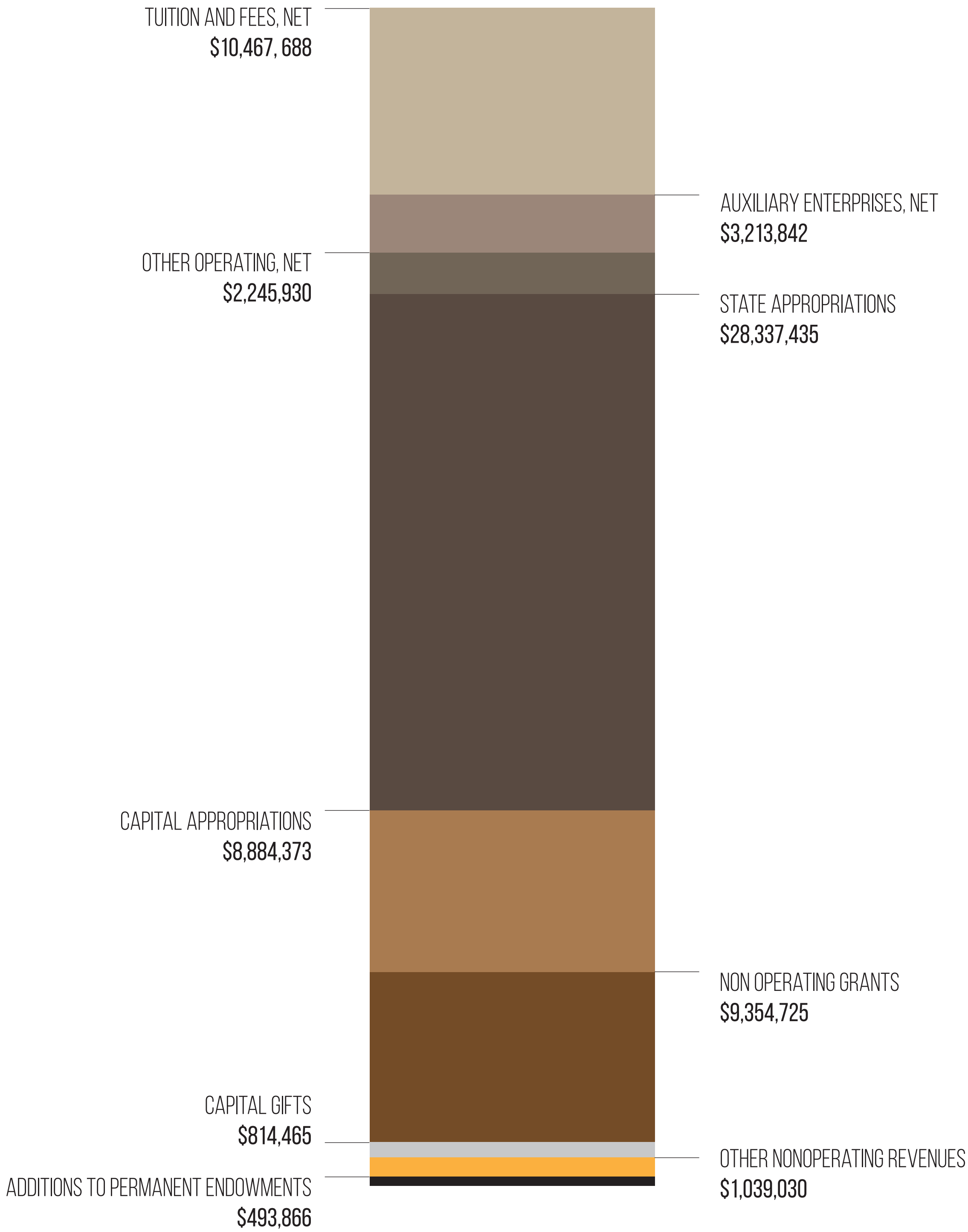
Changes in total net position as presented on the Statement of Net Position are based on the activity presented in the Statement of Revenues, Expenses, and Changes in Net Position. The purpose of the statement is to present the revenues received by the College, both operating and non-operating, and the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

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

CONDENSED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION FOR THE YEAR ENDED JUNE 30	2019	2018
OPERATING REVENUES AND EXPENSES		
Revenues		
Tuition and fees, net	$10,467,688	$9,676,091
Auxiliary enterprises, net	3,213,842	3,029,513
Other operating revenues, net	2,245,930	2,074,171
Total operating revenues	15,927,460	14,779,775
Expenses		
Compensation and benefits	34,434,806	30,662,805
Actuarial Calculated Pension Expense	1,283,753	900,356
Scholarships	4,825,247	4,645,109
Depreciation	5,346,790	5,052,408
Other operating expenses	11,325,965	13,335,784
Total operating expenses	57,216,561	54,596,462
Net operating loss	(41,289,121)	(39,816,687)
NONOPERATING REVENUES (EXPENSES)		
State appropriations	28,337,435	26,505,328
Nonoperating grants	9,354,725	9,041,730
Other nonoperating revenues (expenses)	1,039,030	594,764
Net nonoperating revenues	38,731,190	36,141,822
Income (loss) before capital and permanent endowment revenue	(1,743,466)	(3,674,865)
Capital appropriations	8,884,373	25,677,424
Capital gifts	814,465	-
Additions to permanent endowments	493,866	186,768
Total capital and permanent endowment revenue	10,192,704	25,864,192
Increase (decrease) in net position	7,634,773	22,189,327
NET POSITION		
Net position - beginning of year as previously reported	116,646,845	94,563,924
Prior period adjustments	-	(106,406)
Net position - beginning of year as adjusted	116,646,845	94,457,518
Net position - end of year	$124,281,618	$116,646,845

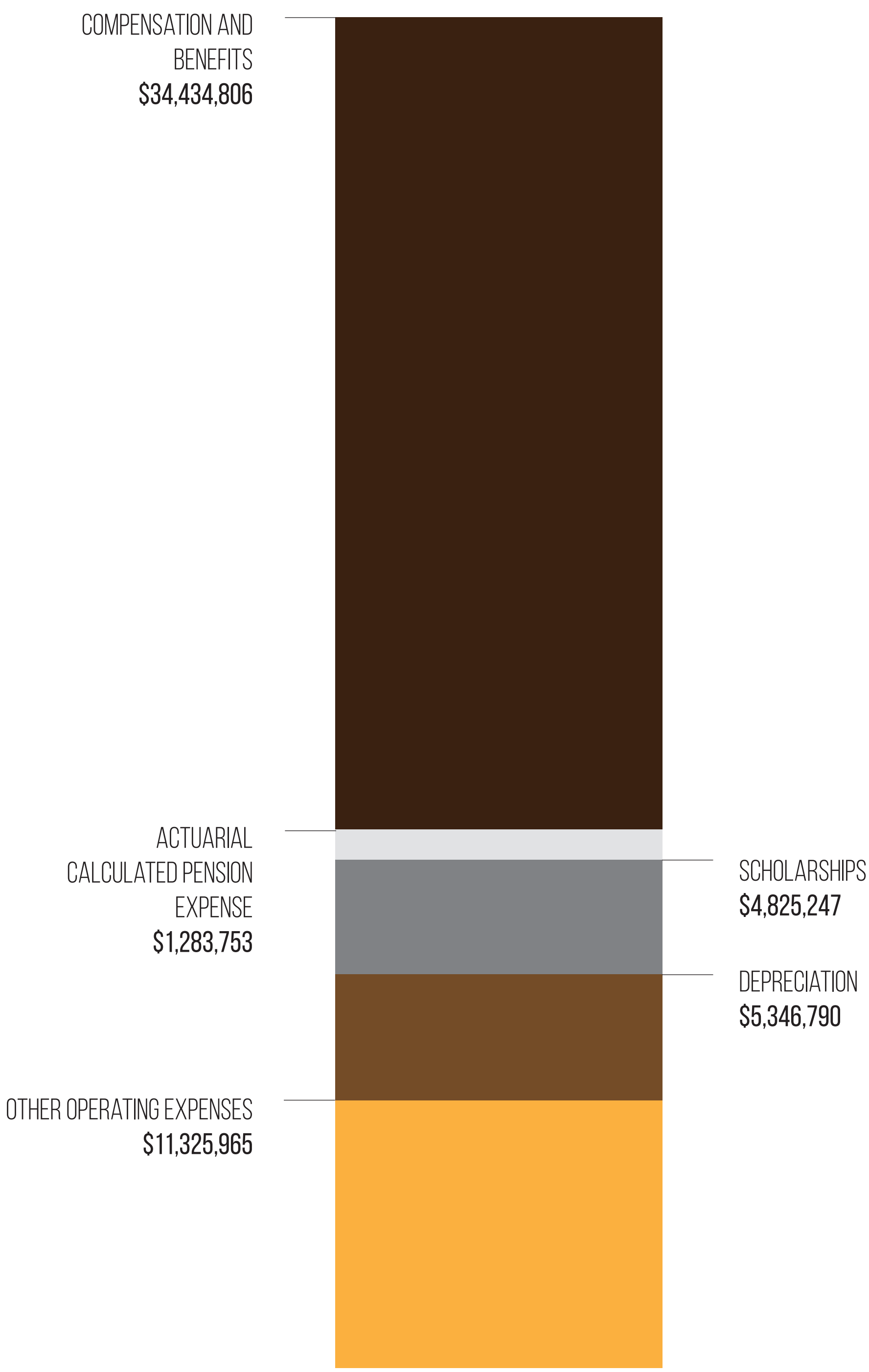
The most significant sources of operating revenues for the College are tuition and fees. Tuition and fees, net of scholarship discounts and allowances, totaled $10.4 million for 2019. Auxiliary enterprise revenue, net of cost of sales, totaled $3.2 million for 2019. State and Capital appropriations were two of the most significant non-operating revenues, totaling $28.3 and $8.9 million, respectively for fiscal year 2019. Non-operating grants revenue totaled $9.4 million.

SOURCES OF REVENUE-FOR THE YEAR ENDED JUNE 30, 2019



Operating expenses for fiscal year 2019, including depreciation of $5.3 million, totaled $57.2 million. The most significant operating expenses for the year were compensation and benefits totaling $34.4 million,

OPERATING EXPENSES-FOR THE YEAR ENDED JUNE 30, 2019



The major differences between fiscal years 2018 and 2019 in the Statement of Revenues, Expenses, and Changes in Net Position are reflected in a $16.8 million decrease in Capital Appropriations. This decrease is primarily due to the Robert M. and Joyce S. Graham Science Center being transferred from DFCM to the College during 2018.

The Compensation and Benefits expense increased $3.7 million and is related to a 2.5% cost of living increase implemented in July 2018 as well as a 4.1% increase in medical benefits expense and 11 new full-time positions being added in 2019. In addition, the College received funding from the legislature to create compensation equity. These funds were awarded to employees in the form of a compensation increase effective July 1, 2018 and total $1.1 million in fiscal year 2019.

The decrease of $2.0 million in Other Operating Expenses is due to minor equipment purchases for the Robert M. and Joyce S. Graham Science Center during 2018.

Statement of Cash Flows

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

CONDENSED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30	2019	2018
Cash provided (used) by:		
Operating activities	$(35,077,868)	$(32,740,552)
Noncapital financing activities	38,979,915	34,557,652
Capital financing activities	377,146	(2,964,008)
Investing activities	3,499,379	(1,143,209)
Net change in cash	7,778,572	(2,290,117)
Cash and cash equivalents - beginning of year	6,619,048	8,909,165
Cash and cash equivalents - end of year	$14,397,620	$6,619,048

Cash outflow for operating activities increased by $2.3 million. This increase is mainly a result of a $3.7 million increase in compensation and benefit expenses due to 11 new employee positions added during 2019, a 2.5% COLA increase and a 4.1% increase in benefit costs. This increase is offset by a $1.8 million decrease in payments to suppliers in 2019 compared to 2018. In 2018 the College paid more to suppliers to purchase furniture and equipment relating to the new Graham Science Center. The remaining change resulted from a decrease in receipts of tuition and fees and other receipts.

Cash received from noncapital financing activities increased by $4.4 million. This increase is mostly due to an increase in state appropriation receipts and an increase in cash inflow from contracts and grants. The College received an additional $4 million in general fund state appropriations in fiscal year 2019 as compared to fiscal year 2018. In 2019 the College received $0.5 million more in receipts from grants and contracts compared to 2018 due to a reduction in receivables relating to grants and contracts as a result of timelier invoicing. The remaining increase were additions to our endowment funds resulting from a new fundraising campaign.

Cash flows for capital financing activities increased by $3.3 million. The College received a capital appropriation of $5.7 million to construct the new Bergeson Athletic Center in 2019 compared to $0.5 million capital appropriation being received in 2018. As of June 30, 2019 the building was still in the construction phase with $3.6 million being included in construction in process and $2 million still committed towards the construction. The remaining change is a result of other minor capital additions.

Cash provided from investing activities increased by $4.6 million. The College earned $0.6 million more in interest and dividends in 2019 compared to 2018. The remaining $4.0 million increase resulted from the sale and maturity of investments which were not reinvested. These proceeds were transferred to the College's PTIF account due to favorable higher yield rates being earned in the PTIF fund in comparison to yield rates on corporate and agency investments after considering liquidity and interest rate risks.

ECONOMIC OUTLOOK

The College saw a dip in applications, and a decrease in enrolled students. However, the yield rate was increased from 17% to 21% in 2019. The College continues to see the results of aggressive recruitment campaigns from schools within the state and out of state institutions as well as a healthy employment rate which results in lower enrollment. Enrollment Management has put into practice several strategies outlined in the Strategic Enrollment Plan, which resulted in a higher yield, despite the fact that there were fewer applications to the college.

The College has started to develop relationships with junior-aged students to coincide with the state moving to a Junior Tour rather than a Senior Tour for Higher Education Day. This lengthens the time in the admissions funnel and new communication strategies have been put into place to engage with these students and keep Snow College on their radar. Because of the junior tour, Snow has to change the method of recruitment in order to accommodate the longer relationship phase. This change has been difficult for Snow College, as most students attending a community college aren't thinking about college until their senior year.

The Snow College Foundation began a scholarship fundraising campaign during 2018 in an effort to raise more funding for scholarships. Additional scholarship funding is greatly needed to help attract and retain students, and to remain one of the most affordable colleges in the nation. This funding will help the College grow its enrollment numbers by financially assisting prospective students who might not otherwise be able to afford to come to college. Endowment donations are especially helpful to the College as they provide sustainable funding from the endowment interest earnings to help future students. The Foundation's goal is to raise $3.5 million in order to grow the endowment base to $10 million.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview for all those with an interest in the College's finances and to show the College's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Snow College, Controller's Office, 150 East College Avenue, Ephraim, Utah 84627.

FINANCIAL STATEMENTS

SNOW COLLEGE STATEMENT OF NET POSITION AT JUNE 30, 2019	
ASSETS	
Current assets	
Cash and cash equivalents	$11,192,669
Short-term investments	3,988,217
Accounts, interest, and pledges receivable, net	565,728
Accounts due from primary government	344,929
Inventories	188,432
Prepaid expenses and other assets	98,404
Total current assets	16,378,379
Noncurrent assets	
Restricted cash and cash equivalents	3,204,951
Restricted investments	10,243,825
Investments	2,690,875
Accounts, interest, and pledges receivable, net	40,000
Capital assets, net	113,957,072
Total noncurrent assets	130,136,723
Total assets	146,515,102
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflows relating to Pensions	2,068,181
Total Deferred Outflows of Resources	2,068,181

continued

continued

SNOW COLLEGE STATEMENT OF NET POSITION AT JUNE 30, 2019

LIABILITIES	
Current liabilities	
Accounts payable and accrued liabilities	1,335,907
Accounts due to primary government	1,526,582
Unearned revenues	293,395
Deposits	440,034
Compensated absences and termination benefits	646,889
Notes Payable	79,369
Notes Payable to Primary Government	88,456
Bonds payable	572,060
Total current liabilities	4,982,692
Noncurrent liabilities	
Compensated absences and termination benefits	249,176
Notes Payable	692,077
Notes Payable to Primary Government	22,662
Bonds payable	12,832,964
Net Pension Liability	5,343,501
Total noncurrent liabilities	19,140,380
Total liabilities	24,123,072
DEFERRED INFLOWS OF RESOURCES	
Deferred Inflows relating to Pensions	178,593
Total deferred inflows of resources	178,593
NET POSITION	
Net investment in capital assets	99,715,957
Restricted for:	
Nonexpendable items	
Scholarships	6,508,994
Expendable items	
Scholarships	2,389,611
Loans	16,200
Debt	1,955,815
Other	3,583,338
Unrestricted	10,111,703
Total net position	124,281,618

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

SNOW COLLEGE STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION FOR THE YEAR ENDED JUNE 30, 2019

OPERATING REVENUES AND EXPENSES	
Revenues	
Student tuition and fees (net of allowances of $6,480,943)	$10,467,688
Operating contracts	255,186
Sales and services of ed depts (net of cost of sales of $51,397)	102,073
Auxiliary enterprises (net of allowances and cost of sales of $850,734)	3,213,842
Other operating revenues	1,888,671
Total operating revenues	15,927,460
Expenses	
Compensation and benefits	34,434,806
Actuarial Calculated Pension Expense	1,283,753
Scholarships	4,825,247
Supplies and other services	8,554,730
Utilities	1,662,518
Depreciation	5,346,790
Other operating expenses	1,108,737
Total operating expenses	57,216,581
Operating loss	(41,289,121)
NONOPERATING REVENUES (EXPENSES)	
State Appropriations	28,337,435
Gifts	427,607
Nonoperating grants	9,354,725
Investment and interest income	1,223,834
Other nonoperating revenues (expenses)	(612,411)
Net nonoperating revenues	38,731,190
Income/(loss) before capital and permanent endowment revenue	(2,557,931)
Capital Appropriations	8,884,373
Capital Gifts	814,465
Additions to permanent endowments	493,866
Total capital and permanent endowment revenue	10,192,704
Increase (decrease) in net position	7,634,773
NET POSITION	
Net position - beginning of year as previously reported	116,646,845
Prior period adjustments	-
Net position - beginning of year as adjusted	116,646,845
Net position - end of year	$124,281,618

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

SNOW COLLEGE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2019

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from tuition and fees	$9,773,682
Receipts from operating contracts	255,186
Receipts from auxiliary enterprises	4,064,585
Other receipts	3,233,130
Payments to suppliers	(12,037,587)
Payments for student financial aid	(4,825,247)
Payments for employee services and benefits	(35,541,617)
Net cash used by operating activities	$(35,077,868)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
State appropriations	28,189,260
Receipts from grants and contracts	9,946,292
Receipts from gifts	350,497
Receipts from permanent endowments	493,866
Net cash provided by noncapital financing activities	38,979,915
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES	
Capital Appropriations	5,690,301
Receipts from capital gifts	308,505
Proceeds from sale of capital stock	511,153
Purchases of capital assets	(4,955,249)
Issuance of Debt	70,284
Interest paid on capital debt and leases	(578,108)
Principal paid on capital debt and leases	(669,740)
Net cash provided by capital financing activities	377,146
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds from sale/maturity of investments	6,385,327
Receipt of interest/dividends from investments	1,099,822
Purchase of investments	(3,985,770)
Net cash provided by investing activities	3,499,379
Net increase in cash	$7,778,572
Cash and cash equivalents - beginning of year	6,619,048
Cash and cash equivalents - end of year	$14,397,620

continued

continued

SNOW COLLEGE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2019

RECONCILIATION OF NET OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES

Operating loss	$(41,289,121)
Adjustments to reconcile net loss to net cash used by operating activities:	
Depreciation expense	5,346,790
Repair and maintenance expense paid by State	148,176
Other operating expenses not requiring cash	90,475
Other operating cashflows not reported in operating income	13,890
Changes in assets and liabilities:	
Receivables, net	(686,174)
Inventories	(32,292)
Prepaid expenses	74,655
Accounts payable and accrued liabilities	1,385,869
Unearned revenue	(98,393)
Deposits	(208,685)
Compensated absences and termination benefits	(62,684)
Deferred outflows of resources	(36,235)
Net pension liability	1,938,550
Deferred inflows of resources	(1,662,689)
Net cash used by operating activities	$(35,077,868)

NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES	
Adjustments in fair value of investments	$124,012
In kind donations	529,180
Capital Assets transferred from DFCM	3,194,072
Total noncash activities	3,847,264

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

The preceding financial statements present the financial position, the changes in financial position, and cash flows of the Snow College reporting entity (College). The College is considered a component unit of the State of Utah because it receives appropriations from and is financially accountable to the State. The financial activity of the College is included in the State's Comprehensive Annual Financial Report.

The financial statements include the accounts of the College, all auxiliary enterprises, and other restricted and unrestricted funds of the College. The College has considered all potential component units for which it is financially accountable and other organizations for which the nature and significance of their relationship with the College are such that exclusion would cause the College's financial statements to be misleading or incomplete.

The Snow College Foundation (Foundation) is a legally separate, tax-exempt component unit of the College. The Foundation acts primarily as a fund-raising organization to supplement the resources that are available to the College in support of its programs. The majority of the resources or income the Foundation holds is restricted to the activities of the College by the donors. These restricted resources held by the Foundation can only be used by, or for the benefit of, the College. For these reasons the Foundation is considered a component unit of the College and is presented in the College's financial statements as a blended component unit. (For condensed financial statements of the Foundation, refer to Note 12.)

B. BASIS OF ACCOUNTING

Under the provisions of the Governmental Accounting Standards Board (GASB), the College is permitted to report as a special-purpose government engaged in business-type activities (BTA). BTA reporting requires the College to present only the proprietary type financial statements and other required supplementary information schedules. This includes Management's Discussion and Analysis; a Statement of Net Position; a Statement of Revenues, Expenses, and Changes in Net Position; a Statement of Cash Flows; and notes to the financial statements and required supplementary information regarding the College's participation in defined benefit pension plans. The required financial statements described above are prepared using the economic resources measurement focus and the accrual basis of accounting. Fund financial statements are not required for BTA reporting.

The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America, as prescribed by GASB.

C. Cash Equivalents

The College considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Funds invested through the Utah Public Treasurers' Investment Fund (PTIF) are also considered cash equivalents.

D. Investments

Investments are recorded at fair value in accordance with GASB Statement No. 72, Fair Value Measurement and Application. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income. The College distributes earnings from pooled investments and endowments based on the average daily investment of each participating account.

E. Accounts Receivable

Accounts receivable consist of tuition and fee charges to students and auxiliary enterprise services provided to students, faculty and staff, the majority of each residing in the State of Utah. Accounts receivable also include amounts due from the Federal Government, local governments, or private sources, in connection with reimbursement of allowable expenditures made pursuant to the College's grants and contracts. Accounts receivable are recorded net of estimated uncollectible amounts.

F. Inventories

Inventories are stated at the lower of cost or market or on a basis which approximates cost determined on the first-in, first-out method.

G. Restricted Cash and Cash Equivalents

Cash and cash equivalents that are externally restricted to maintain sinking or reserve funds, or to purchase or construct capital or other restricted assets, are classified as restricted assets in the Statement of Net Position.

H. Capital Assets

Capital assets are recorded at cost at the date of acquisition, or acquisition value at the date of donation in the case of gifts. For equipment, the College's capitalization policy includes all items with a unit cost of $5,000 or more, and an estimated useful life greater than one year. Renovations to buildings, infrastructure, and land improvements that increase capacity or extend the useful life of the asset, with a cost of $100,000 or more are capitalized. Routine repairs and maintenance are charged to operating expense in the year in which the expense was incurred. All land is capitalized and not depreciated.

Depreciation is computed using the straight-line method over the estimated useful lives of the assets: 30-40 years for buildings; 20 years for infrastructure, land improvements, and library collections; and 5 years for equipment.

I. Unearned Revenues

Unearned revenues include amounts received for tuition and fees and certain auxiliary activities prior to the end of the fiscal year but related to the subsequent accounting period.

J. Compensated Absences and Termination Benefits

Compensated Absences

Non-academic full-time College employees earn vacation leave for each month worked at a rate between 6 and 22 days per year. Vacation time may be used as it is earned. A maximum of 240 hours is allowed to be carried over into the next vacation year, which begins January 1. Upon termination, no more than the maximum plus the current year earned vacation is payable to the employee.

Full-time professional and classified staff earn sick leave at the rate of one day earned for each month worked to a maximum of 130 days of unused sick leave. No payment will be made for unused sick leave in the event of termination. After an employee has accumulated 65 days of unused sick leave, that employee can convert a maximum of 4 days per year of accrued sick leave to vacation leave.

A liability is recognized in the Statement of Net Position for vacation payable to the employees at the statement date.

Termination Benefits

The College may provide termination benefits, by means of an early retirement program to qualified full-time salaried employees, which are approved by the College President and Board of Trustees in accordance with College policy as approved by the State Board of Regents, and where the early retirement is in the mutual best interest of the employee and the College. Qualified employees are full time employees who are at least 60 years of age, whose age combined with total years of service to the College total to at least 75. Termination benefits may include a monthly stipend of up to 20% of the retiree's salary at the time of the early retirement request. The monthly stipend is payable for three years or until the retiree reaches full retirement age as defined by the Social Security Administration. This stipend is adjusted annually by cost of living adjustments (COLA). The health and dental insurance benefit is payable by the College for three years or until the retiree reaches the Medicare eligibility age of 66. Any increases in health and dental insurance premiums is passed onto the retiree.

There were no new retirees who received termination benefits under the College's early retirement program during fiscal year 2019.

The College has recorded a liability for the cost of these termination benefits including an annual inflation adjustment of 5% for insurance in fiscal year 2019 and for each additional year thereafter. The liability was calculated using a discount rate of 1.913%, which is based on the 3 year average return of the Utah Public Treasurers' Investment Fund (PTIF). The cost of termination benefits is funded on a pay-as-you-go basis. Termination benefits expense for the year ended June 30, 2019 was $862.

K. PENSIONS

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Utah Retirement Systems Pension Plan (URS) including additions to and deductions from URS's fiduciary net position, have been determined on the same basis as they are reported by URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefits terms. Investments are reported at fair value.

L. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time.

M. NONCURRENT LIABILITIES

Noncurrent liabilities include (1) principal amounts of bonds, contracts and leases payable with maturities greater than one year, (2) estimated amounts for accrued compensated absences and termination benefits, and (3) other liabilities that will not be paid within the next fiscal year.

N. NET POSITION

The College's net position is classified as follows:

Net Investment in Capital Assets: This represents the College's total investment in capital assets, net of accumulated depreciation and outstanding debt obligations related to those capital assets.

Restricted net position – expendable: Restricted expendable net position includes resources in which the College is legally or contractually obligated to spend resources in accordance with restrictions imposed by external third parties.

Restricted net position – nonexpendable: Nonexpendable restricted net position consists of endowment and similar type funds in which donors or other outside sources have stipulated, as a condition of the gift instrument, that the principal is to be maintained inviolate and in perpetuity, and invested for the purpose of producing present and future income, which may either be expended or added to principal.

Unrestricted net position: Unrestricted net position represents resources derived from student tuition and fees, state appropriations, and sales and services of educational departments and auxiliary enterprises. These resources are used for transactions relating to the educational and general operations of the College, and may be used at the discretion of the governing board to meet current expenses for any legal purpose. Auxiliary enterprises, are substantially self-supporting activities that provide services for students, faculty, and staff.

When an expense is incurred for purposes for which both restricted and unrestricted net positions are available for use, it is the College's policy to use restricted resources first, then unrestricted resources as they are needed.

O. Classification of Revenues and Expenses

The College has classified its revenues and expenses as either operating or nonoperating according to the following criteria:

Operating revenues and expenses: Operating revenues and expenses include activities that have the characteristics of exchange transactions, such as (1) student tuition and fees, net of scholarship discounts and allowances, (2) sales and services of auxiliary enterprises, net of scholarship discounts and allowances (Note: when auxiliary enterprises revenue results from other activities, e.g., student fees, gifts, contracts, etc., the revenue is shown with those activities), (3) interest on institutional student loans, (4) the cost of providing services, (5) administration expenses, and (6) depreciation of capital assets.

Nonoperating revenues and expenses: Nonoperating revenues and expenses include activities that have the characteristics of non-exchange transactions, such as gifts and contributions, expenses not meeting the definition of operating expenses, and other revenue sources that are defined as nonoperating sources by GASB Statement No. 9, Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting, and GASB Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments, such as state appropriations, grants, and investment income.

P. Scholarship Discounts and Allowances

Student tuition and fee revenues, and certain other revenues from students, are reported net of scholarship discounts and allowances in the Statement of Revenues, Expenses, and Changes in Net Position. Scholarship discounts and allowances are the difference between the stated charge for goods and services provided by the College, and the amount that is paid by students and/or third parties making payments on the students' behalf. Certain governmental grants, such as Pell grants, and other federal, state, or nongovernmental programs, are recorded as either operating or nonoperating revenues in the College's financial statements. To the extent that revenues from such programs are used to satisfy tuition and fees and other student charges, the College has recorded a scholarship discount and allowance.

Note 2. Deposits and Investments

A. Deposits

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of a bank failure, the College's deposits may not be returned to it. The College does not have a formal deposit policy for custodial credit risk. As of June 30, 2019, $4,266,081 of the College's bank balances of $4,398,608 was uninsured and uncollateralized.

B. Investments

The State of Utah Money Management Council has the responsibility to advise the State Treasurer about investment policies, promote measures and rules that will assist in strengthening the banking and credit structure of the state, and review the rules adopted under the authority of the State of Utah Money Management Act (Utah Code, Title 51, Chapter 7) that relate to the deposit and investment of public funds.

Except for endowment funds, the College follows the requirements of the Utah Money Management Act in handling its depository and investment transactions. The Act requires the depositing of College funds in a qualified depository. The Act defines a qualified depository as any financial institution whose deposits are insured by an agency of the Federal Government and which has been certified by the State Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

For endowment funds, the College follows the requirements of the Uniform Prudent Management of Institutional Funds Act (UPMIFA) and the College's Endowment Fund Investment Policy.

The Money Management Act defines the types of securities authorized as appropriate investments for the College's non-endowment funds and the conditions for making investment transactions. Investment transactions may be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities.

Statutes authorize the College to invest in negotiable or nonnegotiable deposits of qualified or permitted depositories; repurchase and reverse repurchase agreements; commercial paper that is classified as "first tier" by two nationally recognized statistical rating organizations; bankers' acceptances; obligations of the United States Treasury including bills, notes, and bonds; obligations, other than mortgage derivative products, issued by U.S. government sponsored enterprises (U.S. Agencies) such as the Federal Home Loan Bank System, Federal Home Loan Mortgage Corporation (Freddie Mac), and Federal National Mortgage Association (Fannie Mae); bonds, notes, and other evidence of indebtedness of political subdivisions of the State; fixed rate corporate obligations and variable rate securities rated "A" or higher, or the equivalent of "A" or higher, by two nationally recognized statistical rating organizations; shares or certificates in a money market mutual fund as defined in the Money Management Act; and the Utah State Public Treasurers' Investment Fund.

The Utah State Treasurer's Office operates the Public Treasurers' Investment Fund (PTIF). The PTIF is available for investment of funds administered by any Utah public treasurer and is not registered with the Securities and Exchange Commission (SEC) as an investment company. The PTIF is authorized and regulated by the Money Management Act. The Act established the Money Management Council which oversees the activities of the State Treasurer and the PTIF and details the types of authorized investments. Deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah, and participants share proportionally in any realized gains or losses on investments.

The UPMIFA and the College's Endowment Investment Policy allow the College to invest endowment funds (including gifts, devises, or bequests of property of any kind from any source) in any of the above investments authorized by the Money Management Act or any of the following subject to satisfying certain criteria: mutual funds registered with the SEC, investments sponsored by the Common Fund; any investment made in accordance with the donor's directions in a written instrument; investments in corporate stock listed on a major exchange (direct ownership); and any alternative investment funds that derive returns primarily from high yield and distressed debt (hedged or non-hedged), private capital (including venture capital and private equity), natural resources, and private real estate assets or absolute return and long/short hedge funds.

The amount of net appreciation of donor-restricted endowments that were available for expenditure at June 30, 2019 was approximately $435,000. The net appreciation is a component of restricted expendable net assets.

Fair Value of Investments

The College measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- ***Level 1:*** Quoted prices for identical investments in active markets;
- ***Level 2:*** Observable inputs other than quoted market prices; and,
- ***Level 3:*** Unobservable inputs.

At June 30, 2019, the College had the following recurring fair value measurements.

FAIR VALUE MEASUREMENTS	6/30/2019	LEVEL 1	LEVEL 2	LEVEL 3
Investments by fair value level				
Debt Securities				
Corporate Bonds	$4,331,271	$-	$4,331,271	$-
U.S. Agency	2,147,774	2,147,774	-	-
Municipal/Public Bonds	200,048	-	200,048	-
Bond Mutual Funds	1,508,665	-	1,508,665	-
Utah Public Treasurers' Investment Fund	10,589,444	-	10,589,444	-
Total debt securities	$18,777,202	$2,147,774	$16,629,428	$-
Equity Securities				
Common and preferred stock	$112,528	$112,528	$ -	$-
Equity Mutual Funds	8,622,632	-	8,622,632	-
Total equity securities	$8,735,160	$112,528	$8,622,632	$-
Total investments by fair value level	$27,512,362	$2,260,302	$25,252,060	$-

Debt and equity securities classified in Level 1 are valued using prices quoted in active markets for identical securities. Debt and equity securities classified in Level 2 are valued using the following approaches:

- Corporate and Municipal Bonds: quoted prices for similar securities in active markets; and
- Utah Public Treasurers' Investment Fund: application of the June 30, 2019 fair value factor, as calculated by the Utah State Treasurer, to the College's ending balance in the Fund.

Other Investments classified in Level 3 are valued using the present value of expected future sales.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The College's policy for managing its exposure to fair value loss arising from increasing interest rates is to comply with the State's Money Management Act or the UPMIFA and Endowment Investment Policy, as applicable. For non-endowment funds, Section 51-7-11 of the Money Management Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested. The Act further limits the remaining term to maturity on all investments in commercial paper, bankers' acceptances, fixed rate negotiable deposits, and fixed rate corporate obligations to 270 days - 15 months or less. The Act further limits the remaining term to maturity on all investments in obligations of the United States Treasury; obligations issued by U.S. government sponsored enterprises; and bonds, notes, and other evidence of indebtedness of political subdivisions of the State to 10 years for institutions of higher education. In addition, variable rate negotiable deposits and variable rate securities may not have a remaining term to final maturity exceeding 3 years. For endowment funds, the College's Endowment Investment Policy is more general, requiring only that investments be made as a prudent investor would, by considering the purposes, terms, distribution requirements, and other circumstances of the endowments and by exercising reasonable care, skill, and caution.

As of June 30, 2019, the College had the following investments and maturities:

INVESTMENTS AND MATURITIES

		Investment Maturities (in Years)	
Investment Type	Fair Value	<1	1-5
U.S. Agencies	$2,147,774	$249,238	$1,898,536
Municipal/Public Bonds	200,048	-	200,048
Bond Mutual Funds	1,508,665	-	1,508,665
Corporate Bonds	4,331,269	3,738,763	592,506
Utah Public Treasurers' Investment Fund	10,589,444	10,589,444	-
	$18,777,200	$14,577,445	$4,199,755

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The College's policy for reducing its exposure to credit risk is to comply with the State's Money Management Act, the UPMIFA, and the Endowment Investment Policy, as previously discussed.

At June 30, 2019, the College had the following investments and quality ratings:

INVESTMENTS AND QUALITY RATINGS

		Quality Ratings				
Investment Type	Fair Value	AAA	AA	A	BBB	Unrated
U.S. Agencies	$2,147,774	$-	$2,147,774	$-	$-	$-
Municipal/Public Bonds	200,048	-	200,048	-	-	-
Bond Mutual Funds	1,508,665	-	-	-	-	1,508,665
Corporate Bonds	4,331,269	-	851,999	1,795,853	1,683,417	-
Utah Public Treasurers' Investment Fund	10,589,444	-	-	-	-	10,589,444
	$18,777,200	$-	$3,199,821	$1,795,853	$1,683,417	$12,098,109

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The Entity's policy for reducing this risk of loss is to comply with the Rules of the Money Management Council or the UPMIFA and the Endowment Investment Policy, as applicable. Rule 17 of the Money Management Council limits non-endowment fund investments in a single issuer of commercial paper and corporate obligations to 5-10% depending upon the total dollar amount held in the portfolio at the time of purchase. For endowment funds, the Endowment Investment Policy references the State Board of Regents Rule 541, Management Reporting of Institutional Investments (Rule 541), which requires that a minimum of 25% of the overall endowment portfolio be invested in fixed income or cash equivalents. Also, the overall endowment portfolio cannot consist of more than 75% equity investments with a maximum of 3% in corporate stock listed on a major exchange (direct ownership). Rule 541 also limits investments in alternative investment funds, as allowed by Rule 541, to between 0% and 30% based on the size of the College's endowment fund.

At June 30, 2019, the College did not hold more than 5% of total investments in any single security.

Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the College will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The College does not have a formal policy for custodial credit risk. As of June 30, 2019, the College had $2,798,632 in Corporate Bonds, $200,048 in Municipal/Public Bonds, and $2,147,774 in U.S. Agency bonds which were held by the investment counterparty. In addition, as of June 30, 2019, the College had $1,532,637 in Corporate Bonds which were held by the counterparty's trust department or agent but not in the government's name.

NOTE 3. RECEIVABLES

ACCOUNTS, INTEREST, AND PLEDGES RECEIVABLE AT JUNE 30, 2019 CONSIST OF THE FOLLOWING:

	Balance	Current Portion
Student tuition and fees receivable	$314,228	$314,228
Grants and contracts receivable	443,975	443,975
Auxiliary enterprises and other receivables	86,890	86,890
Pledges receivable	55,015	15,015
Allowance for doubtful accounts	(294,380)	(294,380)
Net accounts, interest, and pledges receivable	$605,728	$565,728

NOTE 4. CAPITAL ASSETS

CAPITAL ASSETS AT JUNE 30, 2019 CONSIST OF THE FOLLOWING:

	June 30, 2018	Additions	Deletions	June 30, 2019
Capital Assets not being depreciated				
Land	$3,638,852	$47,646	$-	$3,686,498
Works of Art	369,100	-	-	369,100
Construction in Progress	-	3,605,484	-	3,605,484
Capital Assets being depreciated				
Buildings	164,525,424	2,816,819	-	167,342,243
Infastructure	10,078,555	474,869	-	10,553,424
Equipment	8,183,298	1,192,088	162,386	9,212,999
Library materials	1,322,364	25,635	12,984	1,335,015
Total capital assets	188,117,593	8,162,540	175,370	196,104,763
Less accumulated depreciation:				
Buildings	63,451,817	4,156,873	-	67,608,691
Infrastructure	5,994,095	350,151	-	6,344,245
Equipment	6,554,121	795,086	129,097	7,220,110
Library materials	942,949	44,680	12,984	974,645
Total accumulated depreciation	76,942,982	5,346,790	142,081	82,147,691
Total capital assets, net of depreciation	$111,174,611	$2,815,750	$33,289	$113,957,072

NOTE 5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

ACCOUNTS PAYABLE AND ACCRUED LIABILITIES AT JUNE 30, 2019 CONSIST OF THE FOLLOWING:

	June 30, 2019
Vendors payable	$960,059
Wages payable	274,146
Federal payroll tax payable	59,021
Interest payable	19,448
Other payroll accruals	23,233
Total accounts payable and accrued liabilities	$1,335,907

NOTE 6. RELATED PARTY TRANSACTIONS

The College receives and provides services, supplies, repairs and maintenance, and capital projects through departments, agencies, and other component units of the State of Utah. The following tables summarize the amounts due from and to these entities for services and supplies as of the year ended June 30, 2019.

RELATED PARTY RECEIVABLES CONSISTED OF THE FOLLOWING AT JUNE 30, 2019:

	Balance
Utah State Office of Education	$173,490
Utah Department of Corrections	40,779
Utah State Tax Commission	31,928
Utah State University	51,984
Utah Division of Facilities Construction and Management	29,249
University of Utah	17,499
Total	$344,929

RELATED PARTY PAYABLES CONSISTED OF THE FOLLOWING AT JUNE 30, 2019:

State of Utah Division of Finance	$850,000
State of Utah Division of Facilities and Construction Management	550,622
Utah State Tax Commission	96,412
Southern Utah University	25,600
State of Utah Fleet Operations	3,177
Utah State University	771
Total	$1,526,582

NOTE 7. LONG-TERM LIABILITIES

CHANGES IN LONG-TERM LIABILITIES FOR THE YEAR ENDED JUNE 30, 2019 WAS AS FOLLOWS:

	June 30, 2018 Balance	Additions	Reductions	June 30, 2019 Balance	Current Portion
Net Pension Liability	$3,404,951	$1,938,550	$-	$5,343,501	$-
Compensated absences	813,464	775,247	736,145	852,566	613,549
Termination benefits	145,285	862	102,648	43,499	33,340
Notes Payable	848,862	-	77,416	771,446	79,369
Note Payable to primary government	76,098	70,284	35,264	111,118	88,456
Bonds payable	13,835,000	-	550,000	13,285,000	565,000
Unamortized bond premium/discount	127,084	-	7,060	120,024	7,060
Total long-term liabilities	$19,250,744	$2,784,943	$1,508,533	$20,527,154	$1,386,774

A. Notes Payable

The College obtained South Sanpete School District's old Ephraim Elementary School property in fiscal year 2010 for $1,500,000 to be paid in 20 equal annual installments of $75,000. The agreement contains no interest rate; therefore, the College used an effective interest rate of 2.0% to discount the contracts payable and record the cost of the property at the discounted amount. The final principal and interest payment is in fiscal year 2029.

In fiscal year 2012, the Foundation obtained the home and property located at 24 South 100 East, Ephraim for $60,000 to be paid in 120 monthly installments of $636. This note has an interest rate of 5.0% with the final principal and interest payment in fiscal year 2022. The home and property was valued at $120,000 when obtained. The remaining $60,000, after the contract consideration, was donated to the Foundation.

In January 2018, the College entered in to a note Payable with Caterpillar Financial Services Corporation to obtain a backhoe loader. The note has a four year term with annual payments of $11,848 and includes a bargain purchase option of $59,800 at the end of the note term in fiscal year 2021. The payable does not contain an interest rate and therefore the College used an effective interest rate of 3.9% to discount the note payable and record the equipment at the discounted amount. At inception of the note, the College recognized a capital asset in the value of $101,690. At June 30, 2019, depreciation expense and accumulated depreciation related to this asset are $20,338 and $40,676, respectively.

Interest expense recognized for this note payable was $1,080 at June 30, 2019.

The backhoe loader is held as collateral on this note and will be forfeited if the college defaults on this note.

FUTURE COMMITMENTS FOR THE NOTES PAYABLE AS OF JUNE 30, 2019 ARE AS FOLLOWS:

Fiscal Year	Principal	Interest	Total
2020	79,369	15,116	94,485
2021	138,284	13,105	151,389
2022	68,393	11,062	79,455
2023	65,292	9,708	75,000
2024	66,598	8,402	75,000
2025-2029	353,509	21,491	375,000
Total	$771,446	$78,884	$850,330

B. Note payable to Primary Government

The College's Richfield Campus library facilities were obtained through a note agreement with the State of Utah's Division of Facilities Construction and Management in fiscal year 1996.

In January 2018, the College entered in to an Energy Loan with the State of Utah's Division of Facilities Construction and Management to perform HVAC work on the College's Humanities building. The loan has a four year term ending June 30, 2021 with quarterly payments of $5,953. The agreement does not contain an interest rate. The total loan was $82,144.

FUTURE COMMITMENTS FOR THE NOTES PAYABLE TO PRIMARY GOVERNMENT AS OF JUNE 30, 2019 ARE AS FOLLOWS:

Fiscal Year	Principal	Interest	Total
2020	88,456	2,843	91,299
2021	22,662	-	22,662
Total	$111,118	$2,843	$113,961

C. Bonds Payable

In June 2011, the State Board of Regents issued revenue bonds (Series 2011, $16,810,000 2.00% - 4.5% maturing June 2013 through June 2036) on behalf of the College to provide funds for the construction of a student housing facility on the College's Ephraim campus. These bonds are not an indebtedness of the State of Utah, the College, or the Board of Regents, but are special limited obligations of the Board of Regents, payable from and secured solely by the Pledged Revenues which consist of 1) the Net Operating Revenues of the College's Student Housing System, 2) Student Building Fees, 3) any Pledged Discretionary Investment Income, and 4) earnings on certain funds and accounts created under the Bond Indenture. In addition, the bonds are insured by Assured Guaranty Municipal Corporation for the timely payment of principal and interest. Interest is payable June 15 and December 15 of each year. Principal payments are due June 15. For fiscal year 2019, interest incurred on the bonds was $579,253.

FOR THE YEAR ENDED JUNE 30, 2019, THE RECEIPTS AND DISBURSEMENTS OF PLEDGED REVENUES WERE AS FOLLOWS:

	June 30, 2019
Receipts	
Housing system revenue	$1,418,272
Student building fees	505,699
Discretionary Investment Income	552,706
Bond account earnings	23,429
Total receipts	2,500,106
Disbursements	
Housing system expenses	867,022
Excess of Pledged Receipts over Expenses	1,633,084
Debt Service Principal and Interest Payments	$1,117,923

THE SCHEDULED MATURITIES OF THE REVENUE BONDS ARE AS FOLLOWS:

Fiscal Year	Principal	Interest	Total
2020	$565,000	$551,423	$1,116,423
2021	585,000	534,473	1,119,473
2022	605,000	511,073	1,116,073
2023	630,000	486,873	1,116,873
2024	650,000	466,398	1,116,398
2025-2029	2,865,000	1,936,678	4,801,678
2030-2034	4,310,000	1,094,363	5,404,363
2035-2036	3,075,000	142,425	3,217,425
Total bonds outstanding	13,285,000	5,723,706	19,008,706
Bond premium	120,024	-	120,024
Total bonds payable	$13,405,024	$5,723,706	$19,128,730

NOTE 8. PENSION PLANS AND RETIREMENT BENEFITS

Eligible employees of the College are covered by the Utah Retirement Systems (Systems) and the Teachers Insurance and Annuity Association (TIAA). Employees may also participate in defined contributions plans consisting of 401(k) and 457 plans managed by the Systems and TIAA.

A. Defined Benefit Plans

Eligible plan participants are provided with pensions through the Utah Retirement Systems (URS). The college participates in the following multiple employer cost sharing trust funds:

- Public Employees Noncontributory Retirement System (Noncontributory System) and Public Em-

ployees Contributory Retirement System (Contributory System)
- Public Safety Retirement System (Public Safety System)
- Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employee System)

The Tier 2 Public Employees System became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the Utah Retirement Systems, are members of the Tier 2 Retirement System.

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The Systems' defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the Systems under the direction of the Utah State Retirement Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms.

URS issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 E. 200 S., Salt Lake City, Utah 84102 or visiting the website: www.urs.org.

URS provides retirement, disability, and death benefits.

RETIREMENT BENEFITS ARE AS FOLLOWS:

System	Final Average Salary	Years of Service Required and/or age eligible for benefit	Benefit percent per year of service	COLA**
Noncontributory System	Highest 3 years	30 years any age 25 years any age* 20 years age 60* 10 years age 62* 4 years age 65	2.0% per year all years	Up to 4%
Contributory System	Highest 5 years	30 years any age 20 years age 60* 10 years age 62* 4 years age 65	1.25% per year to June 1975; 2.00% per year July 1975 to present	Up to 4%
Public Safety System	Highest 3 years	20 years any age 10 years age 60 4 years age 65	2.5% per year up to 20 years; 2.0% per year over 20 years	up to 2.5% or 4% depending on the employer
Tier 2 Public Employees System	Highest 5 years	35 years any age 20 years age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%

* Actuarial reductions are applied.

** All post-retirement cost-of-living adjustments are non-compounding and are based on the original benefit. The cost-of-living adjustments are also limited to the actual Consumer Price Index (CPI) increase for the year, although unused CPI increases not met may be carried forward to subsequent years.

Contributions

As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the Utah State Retirement Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable), is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of June 30, 2019 are as follows:

EMPLOYER CONTRIBUTION RATES

	Paid for by Employer for Employee	Employer
Contributory System		
12 - State & School Division Tier 1	6.00%	17.70%
112 - State & School Division Tier 2	N/A	18.44%
Noncontributory System		
16 - State & School Division Tier 1	N/A	22.19%
Public Safety Retirement Systems		
Contributory		
122 - Tier 2 DB Hybrid Public Safety	N/A	29.80%
Noncontributory		
42 - State with 4% COLA	N/A	41.35%

For fiscal year ended June 30, 2019, the employer and employee contributions to the Systems were as follows:

EMPLOYER AND EMPLOYEE CONTRIBUTIONS TO THE SYSTEMS

	Employer Contributions	Employee Contributions
Noncontributory System	$906,440	N/A
Contributory System	7,774	2,635
Public Safety System	18,962	-
Tier 2 Public Employees System	85,625	-
Total Contributions	$1,018,801	$2,635

Contributions reported are the URS Board approved required contributions by System. Contributions in the Tier 2 Systems are used to finance the unfunded liabilities in the Tier 1 Systems.

Combined Pension Assets, Liabilities, Expense and Deferred Outflows and Deferred Inflows of Resources relating to Pensions

At June 30, 2019, the College reported a net pension asset of $0 and a net pension liability of $5,343,501.

NET PENSION ASSETS AND NET PENSION LIABILITIES DECEMBER 31, 2018

	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share December 31, 2017	Change (Decrease)
Noncontributory System	$-	$5,046,015	0.1356267%	0.1344429%	0.0011838%
Contributory System	-	173,145	0.2438650%	0.1958899%	0.0479751%
Public Safety System	-	106,460	0.0444741%	0.0576864%	-0.0132123%
Tier 2 Public Employees System	-	17,881	0.0417512%	0.0469069%	-0.0051557%
Total Net Pension Asset/Liability	$-	$5,343,501			

The net pension asset and liability was measured as of December 31, 2018 and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2018 and rolled forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the Systems during the plan year.

For the year ended June 30, 2019, the College recognized a pension expense of $1,283,752.

At June 30, 2019, the College reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

DEFFERED OUTFLOWS AND INFLOWS OF RESOURCES

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$27,628	$76,913
Changes in Assumptions	525,250	321
Net difference between projected and actual earnings on pension plan investments	918,919	-
Changes in proportion and differences between contributions and proportionate share of contributions	64,827	101,359
Contributions subsequent to the measurement date	531,557	-
Total	$2,068,181	$178,593

$531,557 reported as deferred outflows of resources related to pensions results from contributions made by the College prior to our fiscal year end, but subsequent to the measurement date of December 31, 2018.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

Year Ended December 31,	Net Deferred Outflows (Inflows) of Resources
2019	$613,614
2020	185,495
2021	118,802
2022	436,574
2023	569
Thereafter	2,978

Actuarial Assumptions

The total pension liability in the December 31, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.50 percent

Salary Increases: 3.25 - 9.75 percent, average, including inflation

Investment Rate of Return: 6.95 percent, net of pension plan investment expense, including inflation

Mortality rates were developed from actual experience and mortality tables, based on gender, occupation and age as appropriate, with adjustments for future improvement in mortality based on Scale AA, a model developed by the Society of Actuaries.

The actuarial assumption used in the January 1, 2018, valuation were based on the results of an actuarial experience study for the five year period ending December 31, 2016.

The long-term expected rate of return on pension plan investments was determined using a building-block method, in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class and is applied consistently to each defined benefit pension plan. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

EXPECTED RETURN ARITHMETIC BASIS

Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term Expected Portfolio Real Rate of Return
Equity Securities	40%	6.15%	2.46%
Debt Securities	20%	0.40%	0.08%
Real Assets	15%	5.75%	0.86%
Private Equity	9%	9.95%	0.89%
Absolute Return	16%	2.85%	0.46%
Cash & Cash Equivalents	0%	0.00%	0.00%
Totals	100%		4.75%
	Inflation		2.50%
	Expected Arithmetic Nominal Return		7.25%

The 6.95% assumed investment rate of return is comprised of an inflation rate of 2.50%, a real return of 4.45% that is net of investment expense.

Discount Rate

The discount rate used to measure the total pension liability was 6.95 percent. The projection of cash flows used to determine the discount rate, assumed that employee contributions will be made at the current contribution rate, and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current, active, and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments, to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate.

Sensitivity of the proportionate share of the net pension asset and liability to changes in the discount rate: The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.95%, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.95%) or 1 percentage point higher (7.95%) than the current rate:

PROPORTIONATE SHARE OF NET PENSION (ASSET)/LIABILITY

	1% Decrease (5.95%)	Discount Rate (6.95%)	1% Increase (7.95%)
Noncontibutory System	$9,070,015	$5,046,015	$1,679,436
Contibutory System	362,850	173,145	11,265
Public Safety System	191,916	106,460	36,216
Tier 2 Public Employee System	71,635	17,881	(23,604)
Total	$9,696,416	$5,343,501	$1,703,313

***Pension plan fiduciary net position: Detailed information about the fiduciary net position of the pension plans is available in the separately issued URS financial report.

B. Defined Contribution Savings Plans

Employees who participate in the State and School Noncontributory and Tier 2 State pension plans are also participants in qualified contributory 401(k) and 457 savings plans administered by the System. The College is required to contribute 1.15% and 1.50%, respectively of the employee's annual salary to a 401(k) plan administered by the Systems. For employees participating in the Tier 2 Public Employee or Public Safety defined contribution plan, the Colleges is required to contribute 20.02% or 30.54% of the employee's annual salary, of which 10.00% or 12.00% is paid into a 401(k) plan while the remainder is contributed to the Tier 1 Systems, as required by law.

Snow College participates in the following Defined Contribution Savings Plans with Utah Retirement Systems:

- 401(k) Plan
- 457(b) Plan

Employee and employer contributions to the Utah Retirement Defined Contribution Savings Plans for fiscal year ended June 30th were as follows:

EMPLOYEE AND EMPLOYER CONTRIBUTIONS TO THE UTAH RETIREMENT DEFINED CONTRIBUTION SAVINGS PLANS

	2019
401(k) Plan	
Employer Contributions	$90,683
Employee Contributions	$95,592
457 Plan	
Employer Contributions	$-
Employee Contributions	$7,536

TIAA provides individual retirement fund contracts with each participating employee. Benefits provided to retired employees are generally based on the value of the individual contracts and the estimated life expectancy of the employee at retirement, and are fully vested from the date of employment. Employees are eligible to participate from the date of employment and are not required to contribute to the fund. For the year ended June 30, 2019, the College's contribution to this defined contribution plan was 14.2% of the employee's annual salary or $1,904,854, Employee contributions totaled $145,799 for the same year. The College has no further liability once annual contributions are made.

NOTE 9. CONSTRUCTION COMMITMENTS

The State of Utah's Division of Facilities Construction and Management (DFCM) administers most of the construction of facilities for state institutions, maintains records, and furnishes cost information for recording capital assets on the books of the College.

As of June 30, 2019, the College had the following outstanding commitments to DFCM for construction projects:

- A new Student Health & Fitness Building for the College's Ephraim Campus was in the construction stage at June 30, 2019. The College committed $5,650,000 for this project of which $2,044,516 was the remaining committed balance as of June 30, 2019.

These commitments represent the College's cost share of the construction costs.

NOTE 10. CONTRACTED AUXILIARY SERVICES

In April 2018, the College entered into a contract with Akademos of Norwalk, Connecticut, to provide online bookstore services for the College. The terms of the initial contract run from April 18, 2018, to June 30, 2021. This contract allows for two – one year renewal options which must be agreed upon by both parties in writing. The contract requires Akademos to pay the College, on a quarterly basis, 7% of all gross product sales. The contract also requires Akademos to provide annually $5,000 in textbook scholarships. In addition, Akademos is to provide internship positions for two College students and commits $2,000 annually to support marketing and promotional initiatives for the online bookstore service.

In November 2017, the College entered into a contract with Big Daddy's Deli, LLC of Richfield, Utah to provide lunch and meal catering services to the Richfield campus. The initial terms of the contract ran from November 1, 2017 to April 30, 2018 with four – one year renewal options which renewal periods run May 1st through April 30th. The current renewal option of May 1, 2019 to April 30, 2020 has been exercised. Big Daddy's Deli pays a monthly rental sum of $350 to use the College's Richfield campus kitchen facilities in order to provide daily lunch services and meal catering services for the Richfield campus.

The above contract revenues have been recorded as auxiliary enterprises revenues.

NOTE 11. RISK MANAGEMENT

The College maintains insurance coverage for commercial general liability, automobile, errors and omissions, and property (buildings and equipment) through policies administered by the Utah State Risk Management Fund. The College also participates in the Public Employees Health Plan administered by the State of Utah. The College qualifies as a "governmental body" under the Utah Governmental Immunity Act which limits applicable claim settlements to the amounts specified in that Act. Employees of the College and authorized volunteers are covered by workers' compensation and employees' liability through the Workers Compensation Fund of Utah.

NOTE 12. BLENDED COMPONENT UNIT

The Foundation is a component unit of the College and has been consolidated in these financial statements as a blended component unit. The Foundation is a dependent foundation of the College and is reported as part of the College as its primary purpose is to support the mission of the College.

Condensed information for the College's blended component unit for the year ended June 30, 2019 is presented on the following pages.

CONDENSED STATEMENT OF NET POSITION FOR THE YEAR ENDED JUNE 30, 2019

	Total
ASSETS	
Current Assets	232,661
Current Investments	87,535
Noncurrent Assets	40,000
Capital Assets, net	292,135
Total Assets	652,331
LIABILITIES	
Current Liabilities	7,110
Noncurrent Liabilities	11,602
Total Liabilities	18,712
NET POSITION	
Net Investment in Capital Assets	273,664
Unrestricted	359,956
Total Net Position	633,620

FOUNDATION CONDENSED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION FOR THE YEAR ENDED JUNE 30, 2019

	Foundation	Eliminations	Total
OPERATING REVENUES			
Operating Revenues	$-	$-	$-
Total Operating Revenues	-	-	-
OPERATING EXPENSES			
Depreciation	3,076	-	3,076
Operating Expenses	1,719,150	(1,676,664)	42,486
Total Operating Expenses	1,722,226	(1,676,664)	45,562
Operating Income (Loss)	(1,722,226)	1,676,664	(45,562)

continued

continued

FOUNDATION CONDENSED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION FOR THE YEAR ENDED JUNE 30, 2019

NONOPERATING REVENUES (EXPENSES)			
Donations	1,830,300	(1,676,664)	153,636
Other Nonoperating revenues (expenses)	(225)	-	(225)
Net Nonoperating Revenues (Expenses)	1,830,075	(1,676,664)	153,411
Increase (Decrease) in Net Position	107,849	-	107,849
NET POSITION			
Net Position, Beginning of year	525,771	-	525,771
Prior Period Adjustments	-	-	-
Net Position, End of year	633,620	-	633,620

FOUNDATION CONDENSED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2019

Net Cash Provided (Used) by Operating Activities	$ (42,429)
Net Cash Provided (Used) by Noncapital Financing Activities	140,006
Net Cash Provided (Used) by Capital Financing Activities	(6,535)
Net Cash Provided (Used) by Noncapital Investing Activities	(2,797)
Net Increase (Decrease) in Cash and Cash Equivalents	88,245
Cash and Cash Equivalents, beginning of year	125,352
Cash and Cash Equivalents, end of year	$ 213,597
Noncash Investing Activities	
In kind Donations	-
Total Noncash Investing Activities	$ -

NOTE 13. SUBSEQUENT EVENTS

On October 24, 2019, the College refinanced its Series 2011 Student Fee and Housing System Revenue Bonds with Series 2019 Taxable Student Fee and Housing Revenue Refunding Bonds. The Series 2019 bonds hold a par amount of $13,110,000 and were issued with a discount of $95,430. Stated interest rates vary from 1.87% to 3.0%. Annual principal payments are due on June 15th of each year, with interest payments due on December 15th and June 15th of each year. The effective interest rates for the Series 2019 bonds are 1.87% to 3.12% and result in an estimated annual savings of approximately $70,000 annually.

MATURITY DATE (JUNE 15)	PRINCIPAL AMOUNT	INTEREST RATE
2020	$ 230,000	1.87%
2021	110,000	1.87
2022	720,000	1.87
2023	735,000	1.95
2024	750,000	2.05
2025	765,000	2.25
2026	780,000	2.35
2027	800,000	2.48
2028	820,000	2.58
2029	840,000	2.63
2030	865,000	2.50
2031	885,000	2.75
2032	905,000	2.75
2033	935,000	2.75
2034	960,000	3.00
2035	990,000	3.00
2036	1,020,000	3.00

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF SNOW COLLEGE'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Last 10 fiscal years*

Noncontributory, Contributory, Public Safety & Tier 2 Public Employees Systems of the Utah Retirement Systems

	December 31, 2018	December 31, 2017	December 31, 2016	December 31, 2015	December 31, 2014
NONCONTRIBUTORY SYSTEM					
Proportion of Net Pension Liability (Asset)	0.13562670%	0.13444290%	0.14007400%	0.1367422%	0.13337391%
Proportionate Share of Net Pension Liability (Asset)	5,046,015	3,287,616	4,539,675	4,295,464	3,360,233
Covered Payroll	3,890,106	3,779,024	3,892,532	3,700,352	3,703,384
Proportionate Share of Net Pension Liability (Asset) as a Percentage of Covered Payroll	129.71%	87.00%	116.63%	116.08%	90.73%
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	84.1%	89.2%	84.9%	84.5%	87.2%
CONTRIBUTORY SYSTEM					
Proportion of Net Pension Liability (Asset)	0.2438650%	0.1958899%	0.1566075%	0.1293011%	0.2022073%
Proportionate Share of Net Pension Liability (Asset)	173,145	12,890	85,814	81,027	22,172
Covered Payroll	47,328	44,570	41,981	40,959	74,630
Proportionate Share of Net Pension Liability (Asset) as a Percentage of Covered Payroll	365.84%	28.92%	204.41%	197.82%	29.71%
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	91.4%	99.2%	93.4%	92.4%	98.7%
PUBLIC SAFETY EMPLOYEE SYSTEM					
Proportion of Net Pension Liability (Asset)	0.0444741%	0.0576864%	0.0551717%	0.0338498%	0.0163291%
Proportionate Share of Net Pension Liability (Asset)	106,460	100,309	117,962	72,874	30,343
Covered Payroll	95,132	97,703	94,461	64,819	43,483
Proportionate Share of Net Pension Liability (Asset) as a Percentage of Covered Payroll	111.91%	102.67%	124.88%	112.43%	69.78%
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	83.2%	87.4%	83.5%	82.3%	84.3%
TIER 2 PUBLIC EMPLOYEES SYSTEM					
Proportion of Net Pension Liability (Asset)	0.0417512%	0.0469069%	0.0587211%	0.0785855%	0.03828340%
Proportionate Share of Net Pension Liability (Asset)	17,881	4,136	6,550	(172)	(1,160)
Covered Payroll	488,452	459,108	481,557	507,818	188,347
Proportionate Share of Net Pension Liability (Asset) as a Percentage of Covered Payroll	3.66%	0.90%	1.36%	-0.03%	-0.62%
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	90.8%	97.4%	95.1%	100.2%	103.5%

*Note: The College implemented GASB Statement No. 68 in fiscal year 2015. Information on the College's portion of the plans' net pension liabilities (assets) is not available for periods prior to fiscal year 2015.

SCHEDULE OF SNOW COLLEGE'S CONTRIBUTIONS TO THE NONCONTRIBUTORY, CONTRIBUTORY, PUBLIC SAFETY EMPLOYEE, AND TIER 2 PUBLIC EMPLOYEES SYSTEMS

Last 10 fiscal years as of June 30

NONCONTRIBUTORY SYSTEM	2019	2018
Contractually Required Contribution	$906,440	$809,931
Contributions in Relation to the Contractually Required Contribution	(906,440)	(809,931)
Contribution Deficiency (Excess)	$-	$-
Covered Payroll	$4,247,699	$3,704,977
Contributions as a Percentage of Covered Payroll	21.34%	21.86%

CONTRIBUTORY SYSTEM ***	2019	2018
Contractually Required Contribution	$7,774	$8,274
Contributions in Relation to the Contractually Required Contribution	(7,774)	(8,274)
Contribution Deficiency (Excess)	$-	$-
Covered Payroll	$43,919	$46,744
Contributions as a Percentage of Employee Payroll	17.70%	17.70%

PUBLIC SAFETY EMPLOYEE SYSTEM	2019	2018
Contractually Required Contribution	$18,962	$28,363
Contributions in Relation to the Contractually Required Contribution	(18,962)	(28,363)
Contribution Deficiency (Excess)	$-	$-
Covered Payroll	$102,720	$96,903
Contributions as a Percentage of Covered Payroll	18.46%	29.27%

TIER 2 PUBLIC EMPLOYEES SYSTEM**	2019	2018
Contractually Required Contribution	$85,625	$91,227
Contributions in Relation to the Contractually Required Contribution	(85,625)	(91,227)
Contribution Deficiency (Excess)	$-	$-
Covered Payroll	$453,761	$494,722
Contributions as a Percentage of Covered Payroll	18.87%	18.44%

*The College began participating in the Public Safety Employee System in 2014. ** Contributions in Tier 2 include an amortization rate to help fund the unfunded liability in the Tier 1 systems. The Tier 2 Public Employees System was created in 2011.

2017	2016	2015	2014	2013	2012	2011	2010
$857,936	$836,423	$805,884	$775,865	$721,092	$665,236	$691,667	$571,835
(857,936)	(836,423)	(805,884)	(775,865)	(721,092)	(665,236)	(691,667)	(571,835)
$-	$-	$-	$-	$-	$-	$-	$-
$3,914,819	$3,796,112	$3,638,231	$3,728,658	$3,867,489	$3,994,469	$4,238,154	$4,021,345
21.92%	22.03%	22.15%	20.81%	18.64%	16.65%	16.32%	14.22%

2017	2016	2015	2014	2013	2012	2011	2010
$7,504	$7,357	$7,143	$17,395	$21,989	$18,201	$38,003	$35,042
(7,504)	(7,357)	(7,143)	(17,395)	(21,989)	(18,201)	(38,003)	(35,042)
$-	$-	$-	$-	$-	$-	$-	$-
$42,397	$41,565	$40,354	$108,920	$154,093	$147,136	$213,141	$222,774
17.70%	17.70%	17.70%	15.97%	14.27%	12.37%	17.83%	15.73%

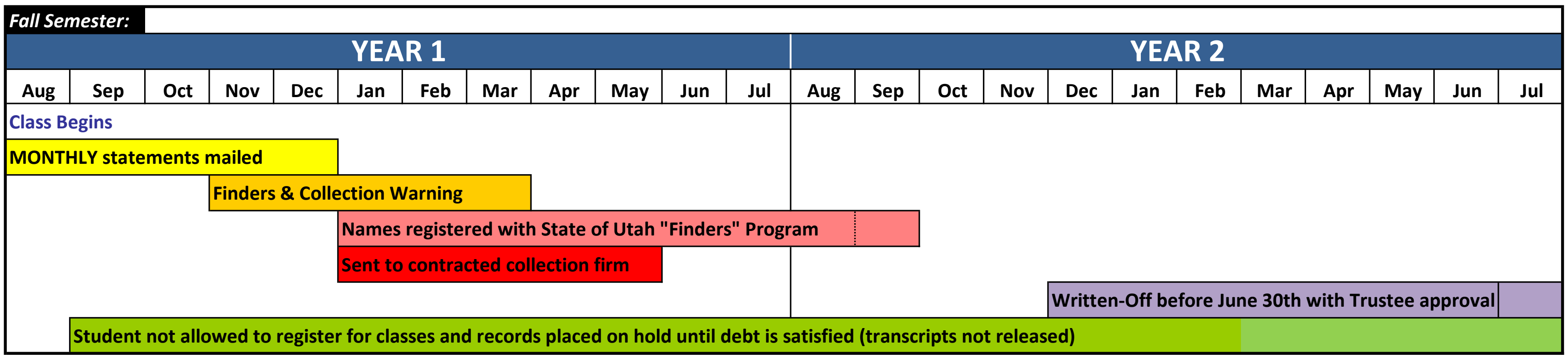
2017	2016	2015	2014	2013*	2012*	2011*	2010*
$28,416	$22,979	$8,146	$6,062	N/A	N/A	N/A	N/A
(28,416)	(22,979)	(8,146)	(6,062)				
$-	$-	$-	$-				
$96,004	$81,885	$44,126	$37,011				
29.60%	28.06%	18.46%	16.38%				

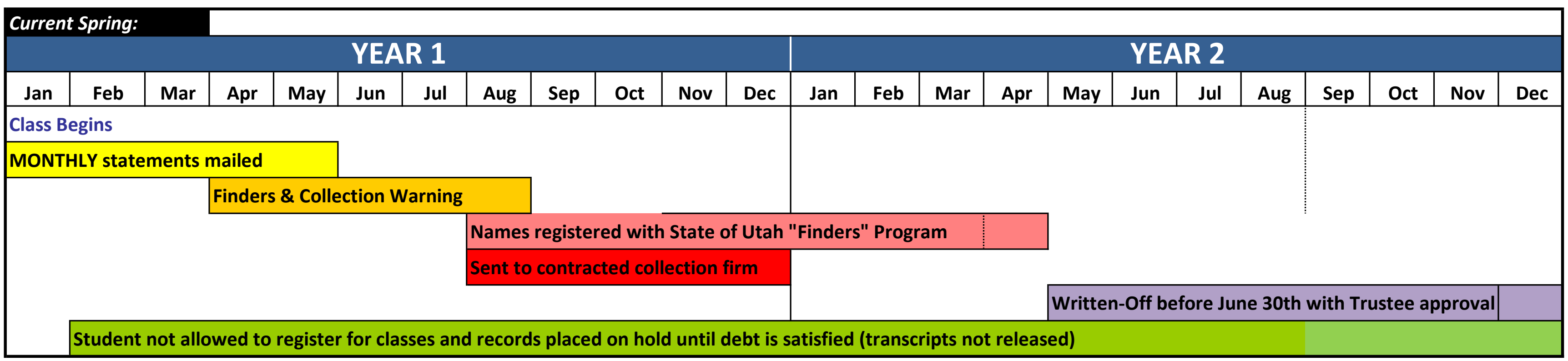
2017	2016	2015	2014	2013	2012	2011***	2010***
$80,703	$103,260	$61,888	$10,752	$8,040	$2,673	N/A	N/A
(80,703)	(103,260)	(61,888)	(10,752)	(8,040)	(2,673)		
$-	$-	$-	$-	$-	$-		
$442,452	$566,120	$338,740	$173,902	$107,256	$35,211		
18.24%	18.24%	18.27%	6.18%	7.50%			

***Contractually Required Contributions, Contributions, and Covered Payroll include information for Tier II Employees. The Tier 2 Public Employees System was created in fiscal year 2011. Prior to the implementation of GASB Statement No. 68, Tier 2 information was not separately available.

Write-off for Bad Debt - Timeline

Snow College





** "Finders" program garnishes tax returns to satisfy unpaid state debts (State Division of Finance)*

Year Over Year Accounts Receivable Write-Off Trend Analysis

Fiscal Year 2016
302,943

Fiscal Year 2017
211,366

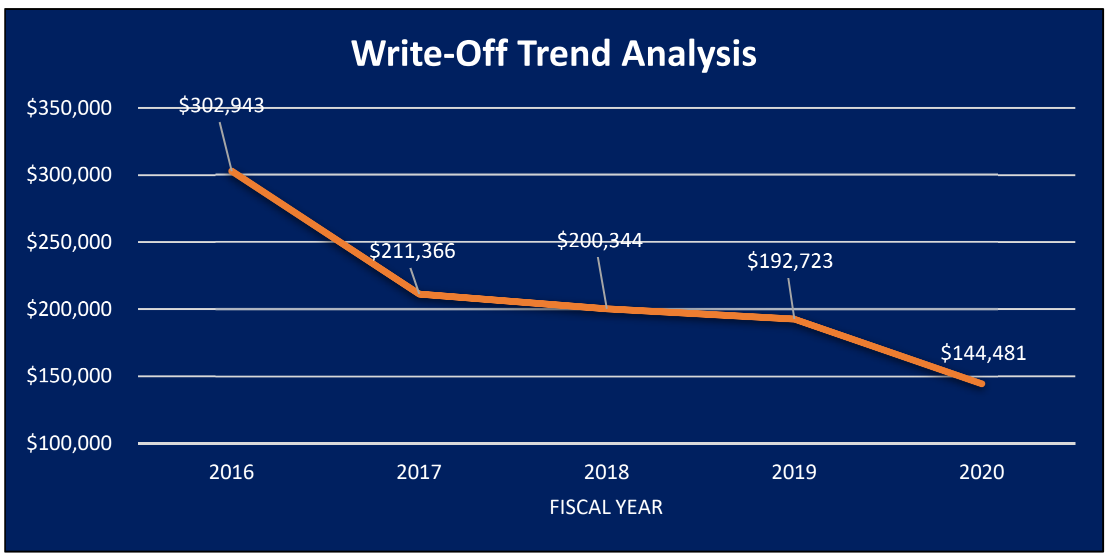
Fiscal Year 2018
200,344

FY 20 Write-offs as a % of Tuition and Fees
1.4%

Fiscal Year 2019			
Total Write-offs	$	192,723	
Tuition & Fees		83,688	43%
Financial Aid		53,052	28%
Housing		46,484	24%
Meal Plans		8,469	4%

Fiscal Year 2020			
Total Write-offs	$	144,481	
Tuition & Fees		75,655	52%
Financial Aid		33,479	23%
Housing		27,748	19%
Meal Plans		7,600	5%

Year Over Year Difference			
Time Period	**$ Change**		**% Change**
From FY2016 to FY2017	$	(91,576.29)	-30%
From FY2017 to FY2018	$	(11,022.25)	-5%
From FY2018 to FY2019	$	(7,621.20)	-4%
From FY2019 to FY2020	$	(48,241.41)	-25%



2020 Write-offs for Bad Debt

For Board of Trustee Approval

ID	City, State	Semester	College Action	Amount
00206269	Billings, MT	Summer 2018	Sent to Williams & Fudge	3,635.00
00188282	Salt Lake City, UT	Summer 2018	Sent to Williams & Fudge	3,426.00
00200818	Miami, FL	Summer 2018	Sent to Williams & Fudge	1,617.00
00195683	Saint George, UT	Summer 2018	Sent to Williams & Fudge	1,560.11
00204654	Medellin, Colombia	Summer 2018	Sent to Williams & Fudge	1,289.18
00198911	Capitol Heights, MD	Fall 2018	Sent to Williams & Fudge	6,400.78
00208286	Sterling, UT	Fall 2018	Sent to Williams & Fudge	6,211.94
00200825	Salem, UT	Fall 2018	Sent to Williams & Fudge	5,769.00
00196995	Haiku, HI	Fall 2018	Sent to Williams & Fudge	4,107.33
00210668	Folsom, CA	Fall 2018	Sent to Williams & Fudge	3,758.85
00199416	South Jordan, UT	Fall 2018	Sent to Williams & Fudge	3,543.43
00210658	Folsom, CA	Fall 2018	Sent to Williams & Fudge	3,305.71
00201339	Saint George, UT	Fall 2018	Sent to Williams & Fudge	2,639.22
00186376	Ahmadi, Kuwait	Fall 2018	Sent to Williams & Fudge	2,271.95
00207949	Delta, UT	Fall 2018	Sent to Williams & Fudge	1,978.50
00207801	Clearfield, UT	Fall 2018	Sent to Williams & Fudge	1,884.00
00182982	Monument Valley, UT	Fall 2018	Sent to Williams & Fudge	1,871.00
00196539	Kapolei, HI	Fall 2018	Sent to Williams & Fudge	1,753.00
00208669	Orem, UT	Fall 2018	Sent to Williams & Fudge	1,732.00
00209372	Saint George, UT	Fall 2018	Sent to Williams & Fudge	1,732.00
00207706	Fort Irwin, CA	Fall 2018	Sent to Williams & Fudge	1,725.00
00208711	Haiku, HI	Fall 2018	Sent to Williams & Fudge	1,465.43
00192336	West Valley, UT	Fall 2018	Sent to Williams & Fudge	1,379.33
00068619	Salina, UT	Fall 2018	Sent to Williams & Fudge	1,323.00
00209073	Richfield, UT	Fall 2018	Sent to Williams & Fudge	1,312.00
00195060	Ephraim, UT	Fall 2018	Sent to Williams & Fudge	1,258.93
00175903	Provo, UT	Fall 2018	Sent to Williams & Fudge	1,253.57
00205971	Murrieta, CA	Fall 2018	Sent to Williams & Fudge	1,229.00
00209782	Detroit, MI	Fall 2018	Sent to Williams & Fudge	1,204.00
00209629	South Jordan, UT	Fall 2018	Sent to Williams & Fudge	1,186.00
00187322	St. Clair, Austrailia	Fall 2018	Sent to Williams & Fudge	1,148.01
00206039	Loa, UT	Fall 2018	Sent to Williams & Fudge	1,142.00
00196480	Moroni, UT	Fall 2018	Sent to Williams & Fudge	1,102.00
00199282	Tuba City, AZ	Fall 2018	Sent to Williams & Fudge	1,101.41
00205723	Sterling, UT	Fall 2018	Sent to Williams & Fudge	1,012.00
00208886	Central Valley, UT	Fall 2018	Sent to Williams & Fudge	978.65
00196690	Salt Lake City, UT	Fall 2018	Sent to Williams & Fudge	962.99
00209694	Springville, UT	Fall 2018	Sent to Williams & Fudge	850.00
00166575	Roy, UT	Fall 2018	Sent to Williams & Fudge	797.97

00209371	Sandy, UT	Fall 2018	Sent to Williams & Fudge	700.00
00207715	Gillette, WY	Fall 2018	Sent to Williams & Fudge	700.00
00153406	Nephi, UT	Fall 2018	Sent to Williams & Fudge	697.50
00205265	Roy, UT	Fall 2018	Sent to Williams & Fudge	500.00
00209389	Flagstaff, AZ	Fall 2018	Sent to Williams & Fudge	500.00
00200761	South Jordan, UT	Fall 2018	Sent to Williams & Fudge	443.75
00201630	Salt Lake City, UT	Fall 2018	Sent to Williams & Fudge	340.50
00204495	West Valley, UT	Fall 2018	Sent to Williams & Fudge	323.67
00197738	Orem, UT	Fall 2018	Sent to Williams & Fudge	201.00
00207292	Kingston, Jamaica	Spring 2019	Sent to Williams & Fudge	5,413.40
00205897	Camarillo, CA	Spring 2019	Sent to Williams & Fudge	4,208.27
00215299	North Las Vegas, NV	Spring 2019	Sent to Williams & Fudge	4,063.00
00149499	Pocatello, ID	Spring 2019	Sent to Williams & Fudge	2,722.00
00215417	Pocatello, ID	Spring 2019	Sent to Williams & Fudge	2,722.00
00209243	Pago Pago, American Samoa	Spring 2019	Sent to Williams & Fudge	2,443.00
00186880	Richfield, UT	Spring 2019	Sent to Williams & Fudge	2,227.00
00209332	Quito, Ecuador	Spring 2019	Sent to Williams & Fudge	1,752.05
00215102	Waianae, HI	Spring 2019	Sent to Williams & Fudge	1,546.00
00200174	Dallas, TX	Spring 2019	Sent to Williams & Fudge	1,517.00
00197684	West Wendover, NV	Spring 2019	Sent to Williams & Fudge	1,398.28
00213206	Brigham City, UT	Spring 2019	Sent to Williams & Fudge	1,256.92
00208487	Fort Meade, FL	Spring 2019	Sent to Williams & Fudge	1,233.35
00208824	Stansbury Park, UT	Spring 2019	Sent to Williams & Fudge	1,219.00
00205988	Park City, UT	Spring 2019	Sent to Williams & Fudge	1,204.00
00209888	Nash, TX	Spring 2019	Sent to Williams & Fudge	1,199.00
00215336	Mapleton, UT	Spring 2019	Sent to Williams & Fudge	1,164.00
00143233	Annabella, UT	Spring 2019	Sent to Williams & Fudge	1,133.00
00161733	Manti, UT	Spring 2019	Sent to Williams & Fudge	1,084.00
00189574	Nephi, UT	Spring 2019	Sent to Williams & Fudge	999.00
00200256	Layton, UT	Spring 2019	Sent to Williams & Fudge	968.46
00206237	Pacifica, CA	Spring 2019	Sent to Williams & Fudge	947.76
00207533	Sandy, UT	Spring 2019	Sent to Williams & Fudge	899.00
00205149	Kearns, UT	Spring 2019	Sent to Williams & Fudge	896.89
00210833	Nuku'alofa, Togo	Spring 2019	Sent to Williams & Fudge	836.00
00209480	Taylorsville, UT	Spring 2019	Sent to Williams & Fudge	808.56
00197233	Saratoga Springs, UT	Spring 2019	Sent to Williams & Fudge	753.84
00206687	Logan, UT	Spring 2019	Sent to Williams & Fudge	529.25
00213998	Atlanta, GA	Spring 2019	Sent to Williams & Fudge	527.93
00209032	Waianae, HI	Spring 2019	Sent to Williams & Fudge	500.00
00213388	Baton Rouge, LA	Spring 2019	Sent to Williams & Fudge	488.00
00155130	Spring City, UT	Spring 2019	Sent to Williams & Fudge	468.00
00200032	Thatcher, UT	Spring 2019	Sent to Williams & Fudge	467.10
00199209	Ajax, Canada	Spring 2018	Sent to Williams & Fudge	1,241.94

There is an additional 173 accounts that are under the $200 limit to send to collections.

These accounts total: 6,320.68

Total FY 20 Write-Offs 144,481.39

SUBJECT: EARLY RETIREMENT POLICY

1.0 PURPOSE

1.1. The purpose of this Policy is to set forth the terms and conditions under which the College may seek and employees may apply for Early Retirement from the College.

2.0 DEFINITIONS

2.1. As set forth in Policy 318 unless otherwise defined here.

2.2. Early Retirement: the voluntary separation from employment by Snow College with continued benefits for a set period of time and upon the terms and conditions set forth by this Policy and an Early Retirement Contract.

2.3. Early Retirement Contract: a contract between the Employee and the College setting forth the terms and conditions of the Early Retirement and which includes the terms and conditions set forth in this Policy unless specifically replaced by the Contract.

2.4. Early Retirement Program. The program for Early Retirement created by this Policy.

3.0 POLICY

3.1. Snow College from time to time at its sole discretion offer an opportunity to full-time employees when in the judgment of the College it will help the College to achieve a defined business objective. Business objectives may include:

3.1.1. Reduce wage expenses;

3.1.2. Restructure a job and/or a department;

3.1.3. Avoid layoffs (furloughs);

3.1.4. Reallocate a position to another area of the College.

3.2. The Early Retirement Program is not an entitlement for employees, and Early Retirement may only be approved when it is in the best interests of the College.

3.3. Early retirement is independent from, Utah State Retirement (URS) and TIAA.

3.4. The Early Retirement Program will operate and be reviewed on a year-to-year basis to monitor its effectiveness and its fiscal implications. The College administration shall report annually to the Board of Trustees the status of the Early Retirement Program. The report will include a list of names of those currently participating and the total cost being incurred, and an evaluation of the financial and other administration benefits of the program to the College as well as a comparison of results with the projections made for the program.

4.0 PROCEDURES

4.1. Candidates

4.1.1. Eligible candidates are full-time employees with benefits (Faculty, Staff, and Executives) who at the time of application and approval are employed at least 75% full time.

4.1.2. In general, Early Retirement is not available to at-will employees or those whose positions are funded by outside funds such as grants or development funds.

4.1.3. Early retirement is not available to Faculty and Staff who have not fulfilled their one-year obligation to the College following a sabbatical or professional leave.

4.1.4. Candidates age combined with years of Snow College service must total a minimum of 75 years or more.

4.1.5. In the event of financial exigency and with the approval of the Executive Committee of the Board of Trustees, the College President may adjust these criteria to expand eligibility.

4.2. Consideration

4.2.1. Entrance into the Early Retirement program is not a right and is available to employees who qualify only upon recommendation of the President's Cabinet, President, and with approval of the Board of Trustees.

4.2.2. The College may generally solicit candidates for Early Retirement by announcing a program, listing criteria of who will be considered, and inviting applications. The College may also inquire of specific employees whether they would consider Early Retirement. In rare circumstances, eligible employees desiring to enter the Early Retirement program may indicate a desire by consulting with HR and the applicable Vice President or Provost.

4.2.3. If preliminary approval to proceed is given, the Candidate must apply to the Human Resource Office in writing indicating the date Early Retirement is desired. In general, six months notification is desired prior to the proposed Early Retirement date but the College may agree to an earlier date. HR will provide the application form which must be completely filled out and signed.

4.2.4. HR will consult with the employee's immediate supervisor and other parties to determine if there is a business objective that can be achieved by the proposed Early Retirement.

4.2.4.1. Faculty applications will be reviewed by the applicable dean and Chief Academic Officer before being forwarded to the College President.

4.2.4.2. Staff applications will be reviewed by the executive over the employee's department before being forwarded to the College President.

4.2.5. The applicable parties and HR will then determine if the application will be advanced to the President.

4.2.6. The College President will then decide whether to recommend the Early Retirement to the Board of Trustees.

4.2.7. The Board of Trustees will make a final decision as to whether to approve an Early Retirement.

4.2.8. There is no right to Early Retirement or to have a request considered at any level. Ultimately, an Early Retirement must benefit the College and the College retains the sole discretion to consider and approve a request.

4.3. Implementation

4.3.1. Early Retirements will be memorialized in an Early Retirement Contract between the employee and the College consistent with this Policy. HR will provide a form Early Retirement Contract that includes both mandatory and negotiable provisions.

4.3.1.1. The Early Retirement Contract should include a general release of all claims against the College.

4.3.2. Primary Incentive:

4.3.2.1. The presumptive incentive for early retirement is that the employee will be kept on payroll and benefits after their retirement date for a period equaling one (1) week for each year of service accumulated by the employee, with a minimum incentive of 10 weeks, and a maximum benefit of 30 weeks.

4.3.3. Alternative Incentive

4.3.3.1. College administration may offer one or more of the following alternative incentives to an employee if in the administration's judgment that is necessary to achieve the business objective sought by offering an early retirement.

4.3.3.1.1. A monthly stipend20% of the employee's base pay (excluding overtime, overload, or any other extra pay or stipend).

4.3.3.1.2. Group benefits, which include health care and dental coverage. The Candidate may be required to pay part of the premium. The Early Retirement Contract may provide that health care and dental coverage expires upon the earlier of three years or the employee reaching the age of eligibility for Medicare.

4.3.3.1.3. The Early Retirement Contract may also provide that the employee can purchase up to five years additional health care and/or dental coverage for themselves or an uncovered spouse and/or dependent(s) with the employee being responsible for the full premium cost.

4.3.3.2. Alternative monetary incentives are typically offered instead of the primary incentive.

4.3.3.3. In order to offer an alternative monetary incentive, the administration must determine that the money saved justifies the alternative arrangement.

4.3.4. Employees who elect Early Retirement will not be eligible for disability benefits, or other similar benefit programs.

4.3.5. Regular staff employees may be required to use accrued annual leave prior to the Early Retirement being effective or it may be agreed to pay out that leave as though the employee terminated employment.

4.3.6. Early retirees must agree that they are responsible to determine whether an Early Retirement affects their other retirement options such as URS or TIAA and the early retiree must agree to be solely responsible for any consequences such as an inability to receive a URS pension while in early retiree status.

4.3.7. If the early retiree should die during Early Retirement, all early retirement benefits will terminate at the end of the month in which death occurs. The College will pay the balance of that month's retirement stipend payment, if any, and a $5,000 lump sum death benefit as expeditiously as appropriate to the early retiree's designated beneficiary.

Policy # 367
Date Approved: March 1990
Date Amended: March 2016
Responsible Office: Human Resources

SUBJECT: EARLY RETIREMENT POLICY

1.0 PURPOSE

1.1. The purpose of this Policy is to set forth the terms and conditions under which the College may seek and employees may apply for Early Retirement from the College.

2.0 DEFINITIONS

2.1. As set forth in Policy 318 unless otherwise defined here.

2.2. Early Retirement: the voluntary separation from employment by Snow College with continued benefits for a set period of time and upon the terms and conditions set forth by this Policy and an Early Retirement Contract.

2.3. Early Retirement Contract: a contract between the Employee and the College setting forth the terms and conditions of the Early Retirement and which includes the terms and conditions set forth in this Policy unless specifically replaced by the Contract.

~~2.1.~~2.4. Early Retirement Program. The program for Early Retirement created by this Policy.

Formatted: Space After: 10 pt

3.0 POLICY

~~3.1. Early retirement is defined as a voluntary separation from employment.~~

3.1. ~~It is the policy of~~ Snow College from time to time at its sole discretion offer an opportunity to ~~to make early retirement incentives available to its~~ full-time ~~salaried~~ employees ~~who apply for the program, meet the eligibility requirements, and receive approval from the President and Board of Trustees.~~ when in the judgment of the College it will help the College to achieve a defined business objective. Business objectives may include:

3.1.1. Reduce wage expenses;

3.1.2. Restructure a job and/or a department;

3.1.3. Avoid layoffs (furloughs);

~~3.2.~~3.1.4. Reallocate a position to another area of the College.

Formatted: Line spacing: single

3.2. The Early Retirement Program is not an entitlement for employees, and Early Retirement may only be approved when it is in the best interests of the College.

~~3.3. The Early Retirement program allows employees to completely separate from the College with early retirement benefits. This option assumes the hiring of a full-time replacement with full funding, if the President deems the full-time replacement necessary.~~

3.3. Early ~~r~~retirement is independent from, ~~and in addition to, the~~ Utah State Retirement (URS) and TIAA.

3.4. The Early Retirement Program will operate and be reviewed on a year-to-year basis to monitor its effectiveness and its fiscal implications. The College administration shall report annually to the Board of Trustees the status of the Early Retirement Program. The report will include a list of names of those currently participating and the total cost ~~of such replacements~~being incurred, and an evaluation of the financial and other administration benefits of the program to the College as well as a comparison of results with the projections made for the program.

Formatted: Indent: Left: 1.5", No bullets or numbering

~~3.4.~~

Formatted: Indent: Left: 1", No bullets or numbering

4.0 PROCEDURES

~~4.0~~4.1. ~~CANDIDATES~~Candidates

Formatted

4.1.1. Eligible candidates are full-time ~~salaried~~ employees with benefits (~~f~~Faculty, ~~s~~Staff, and ~~e~~Executives) who ~~are currently~~at the time of application and approval are employed at least 75% full time. ~~This would mean an individual who works an equivalent of a combination of hours to achieve the full (75%) FTE status. The candidate must be serving in a position that is reasonably assured of funding for the duration of the anticipated early retirement years.~~

4.1.2. In general, Early Retirement is not available to at-will employees or those whose positions are funded by outside funds such as grants or development funds.

~~4.1.~~4.1.3. Early retirement is not available to ~~f~~Faculty and ~~s~~Staff who have not fulfilled their one-year obligation to the College following a sabbatical or professional leave.

Formatted

~~5.0 ELIGIBILITY~~

4.1.4. ~~A c~~Candidates ~~cannot be considered unless the candidate is at least 60 years of age. Only full-time service will qualify. However, approved leaves of absence with pay will be eligible. Hourly service years with retirement benefits will be credited. The employee's~~ age combined with years of Snow College service must total a minimum of 75 years or more.

4.1.5. In the event of financial exigency and with the approval of the Executive Committee of the Board of Trustees, the College President may adjust this criteria to expand eligibility.

~~5.1.~~

~~5.2. In order to be eligible for the early retirement plan, it must be determined by the institution that the proposal is in the College's best interest.~~

~~6.0~~4.2. ~~ENTRANCE~~ Consideration

~~6.1.~~4.2.1. Entrance into the ~~e~~Early ~~r~~Retirement program is not a right and is available to employees who qualify only upon recommendation of the ~~administration~~President's Cabinet, President, and with approval of the Board of Trustees.

~~6.2.~~4.2.2. The College may generally solicit candidates for Early Retirement by announcing a program, listing criteria of who will be considered, and inviting applications. The College may also inquire of specific employees whether they would consider Early Retirement. In rare circumstances, ~~E~~eligible ~~candidates~~ employees desiring to enter the ~~e~~Early ~~r~~Retirement program may indicate a desire by consulting with HR and the applicable Vice President or Provost.~~must notify their immediate administrative supervisor and The Human Resource Office in writing by December 31st of the year prior to the planned early retirement. The notice must include the employee's name, current position and salary, dates of employment at Snow, and desired retirement date. Each retirement arrangement will be a contract between the employee and the College to be negotiated on an individual basis.~~

~~6.3. If the department chair recommends approval of early retirement, the chair must forward the request to the responsible dean, together with information relating to whether the retiring employee will be replaced and the anticipated qualifications and salary of the person replacing the retiree. It is expected that a significant portion of the costs associated with the early retirement benefits will be made up by cost savings realized by either not replacing the retiree or by hiring a replacement at a lower salary.~~

~~6.4. Consideration will be given to each employee's request' however, the nature of the individual's work assignment may not lend itself to the~~

Formatted: Indent: Left: 2", No bullets or numbering

Formatted

Formatted

~~loss of the employee. In addition, other practical considerations (e.g., cost to the College for a replacement, etc.) may preclude approval in specific cases. Each applicant will be reviewed as a distinct and separate case. The criteria upon which the application is approved or disapproved shall have a rational relationship to the legitimate needs, well-being, and overall mission of the College.~~

4.2.3. If preliminary approval to proceed is given, the Candidate must apply to the Human Resource Office in writing indicating the date Early Retirement is desired. In general, six months notification is desired prior to the proposed Early Retirement date but the College may agree to an earlier date. HR will provide the application form which must be completely filled out and signed.

4.2.4. HR will consult with the employee's immediate supervisor and other parties to determine if there is a business objective that can be achieved by the proposed Early Retirement.

4.2.4.1. Faculty applications will be reviewed by the applicable dean and Chief Academic Officer before being forwarded to the College President.

4.2.4.2. Staff applications will be reviewed by the executive over the employee's department before being forwarded to the College President.

4.2.5. The applicable parties and HR will then determine if the application will be advanced to the President.

4.2.6. The College President will then decide whether to recommend the Early Retirement to the Board of Trustees.

4.2.7. The Board of Trustees will make a final decision as to whether to approve an Early Retirement.

4.2.8. There is no right to Early Retirement or to have a request considered at any level. Ultimately, an Early Retirement must benefit the College and the College retains the sole discretion to consider and approve a request.

Formatted: Indent: Left: 2", No bullets or numbering

~~7.0~~4.3. ~~BENEFITS~~ Implementation

Formatted

4.3.1. Early Retirements will be memorialized in an Early Retirement Contract between the employee and the College consistent with this Policy. HR will provide a form Early Retirement Contract that includes both mandatory and negotiable provisions.

4.3.1.1. The Early Retirement Contract should include a general release of all claims against the College.

4.3.2. Primary Incentive:

4.3.2.1. The presumptive incentive for early retirement is that the employee will be kept on payroll and benefits after their retirement date for a period equaling one (1) week for each year of service accumulated by the employee, with a minimum incentive of 10 weeks, and a maximum benefit of 30 weeks.

4.3.3. Alternative Incentive

4.3.3.1. College administration may offer one or more of the following alternative incentives to an employee if in the administration's judgment that is necessary to achieve the business objective sought by offering an early retirement.

~~7.1. The following benefits are the maximum benefits that can be given. The President reserves the right to counsel with the early retiree to modify the benefits when in the best interests of the early retiree and the College.~~

~~7.1.1. Early Retiree Benefit: The early retiree will have continued availability to the College group benefits at the same coverage level offered to all full-time personnel.~~

~~7.1.2. Premium cost share for the first 18 months of early retirement will be at 102% of the full premium cost and for the remaining months of early retirement at 130% of the full premium cost for medical insurance and 120% for dental insurance. In all applicable circumstances where the early retiree is required to pay part or all of the benefit premiums, such payments will be deducted from the early retirement incentive payment. The early retiree will receive the medical and dental cost share benefit for a period of time (not exceed three years) or until the early retiree reaches the Medicare eligible age (whichever occurs first).~~

~~7.1.3. Spouse and Dependent Benefit: After the third year, the retiree has the option to purchase the College group policies at the same coverage level as other full-time employees for an additional five years for an uncovered spouse and/or dependent(s); however, the employee will be responsible for the full premium cost.~~

~~7.1.4. After a maximum of eight years, the institution will have no responsibility to provide any insurance coverage for early retirees, spouse, or dependent(s).~~

~~7.1.5. If an early retiree does not receive any incentive, a check must be paid to the College by the first of each month in which the early retiree receives medical benefits.~~

Formatted

4.3.3.1.1. A monthly stipend~~Early retirement can begin at age 60 and will continue for up to three years or to full Social Security Retirement age (whichever occurs first). The amount of the incentive payment will be~~ 20% of the employee's ~~salary~~ base pay (excluding overtime, overload, or any other extra pay or stipend).~~at the time of the early retirement request.~~

4.3.3.1.2. Group benefits, which include health care and dental coverage. The Candidate may be required to pay part of the premium. The Early Retirement Contract may provide that health care and dental coverage expires upon the earlier of three years or the employee reaching the age of eligibility for Medicare.

4.3.3.1.3. The Early Retirement Contract may also provide that the employee can purchase up to five years additional health care and/or dental coverage for themselves or an uncovered spouse and/or dependent(s) with the employee being responsible for the full premium cost.

4.3.3.2. Alternative monetary incentives are typically offered instead of the primary incentive.

4.3.3.3. In order to offer an alternative monetary incentive the administration must determine that the money saved justifies the alternative arrangement.

~~7.2.~~

~~7.3. Other benefits provided to regular retirees are the same as for those who have been issued Snow ID cards~~

~~7.4. At the time of the exit interview, the Human Resource Office will be available to consult with the early retiree regarding options and benefits available through this policy. The President must approve any special circumstances.~~

~~7.5. For staff employees, accrued annual leave will be paid in accordance with College policy at the time of retirement.~~

4.3.4. ~~Participants in this program are~~Employees who elect Early Retirement will not be eligible for disability benefits, or other similar benefit programs ~~funded by the College~~.

Formatted: Indent: Left: 2.5", No bullets or numbering

Formatted: Indent: Left: 1.5", No bullets or numbering

4.3.5. Regular staff employees may be required to use accrued annual leave prior to the Early Retirement being effective or it may be agreed to pay out that leave as though the employee terminated employment.

4.3.6. Early retirees must agree that they are responsible to determine whether an Early Retirement affects their other retirement options such as URS or TIAA and the early retiree must agree to be solely responsible for any consequences such as an inability to receive a URS pension while in early retiree status.

~~7.6.~~

Formatted: Indent: Left: 2", No bullets or numbering

~~8.0 PAYMENTS~~

~~8.1. The employees approved for the Early Retirement Program, in addition to the benefits common to all retirees, shall receive the following:~~

~~8.2. Incentive payments for a specific period (not to exceed three years or until the employee reaches full Social Security Retirement age, whichever occurs first) as a percentage of the base salary, as described under 13.5.5.5 part 2 above, but not to exceed the estimated single social security benefit available to the individual at age of full retirement benefit. This shall be considered a bridge to social security.~~

~~8.3. Early Retirement payments are based on the earnings of the employee as designated in the College budget for the twelve-month period preceding the date of early retirement. Not included in earnings are the following exceptions: overtime and extra contractual payments, consulting, workshops, extension classes, and/or other special forms of pay. College employees are generally paid out of the College's general fund. Some employees, however, are funded from outside sources, other than the current general fund.~~

~~8.4. For employees funded by sources other than the College's general fund, early retirement funding availability shall be based solely on availability of funding from the outside funding source. Employees funded by outside funding sources include, but are not limited to, employees paid through federal grants, state grants, foundation funds, and others. Funding availability for early retirement of grant-funded employees shall not include grant administrative allowances (indirect costs) and shall be subject to all applicable laws and grant regulations and, in some cases, approval of an outside board, which oversees the grant.~~

~~8.5. The College assumes no obligation, implied or otherwise, to provide early retirement incentives for employees funded by any source~~

~~outside of the general fund. Additionally, at-will employees and those who serve at the pleasure of the President (Policy 13.2.1) will not be eligible and cannot participate in the early retirement program.~~

~~9.0 RESTRICTIONS~~

~~9.1.~~ ~~Early retirees, having participated in a state-sponsored retirement program (URS, TIAA), are subject to State law (UCA 49-11-505) Re-employment of a Retiree – Restrictions.~~

~~9.2.~~4.3.7. If the early retiree should die during ~~e~~Early ~~r~~Retirement, all early retirement benefits will terminate at the end of the month in which death occurs. The College will pay the balance of that month's retirement stipend payment, if any, and a $5,000 lump sum death benefit as expeditiously as appropriate to the early retiree's designated beneficiary~~(s)~~.

~~9.3.~~1.1. ~~The Early Retirement Program will operate and be reviewed on a year-toyear basis to monitor its effectiveness and its fiscal implications. The College administration shall report annually to the Board of Trustees the status of the Early Retirement Program. The report will include a list of names of those currently participating and the total cost of such replacements, and an evaluation of the financial and other administration benefits of the program to the College as well as a comparison of results with the projections made for the program.~~

~~9.4.~~ ~~The Board of Trustees reserves the right to amend or to terminate the Early Retirement Policy at any time after reviewing such decision with the employee groups on both campuses. No amendment or termination shall reduce benefits to any participant who has already retired under its provision.~~

~~9.5.~~ ~~All aspects of this policy are subject to Utah Higher Education Board of Regents, State and Federal Law, and may be changed at any time. The contents of this policy cannot supersede any provider statutes or obligations contrary to benefit plan designs.~~

Formatted

SUBJECT: FACULTY PAID LEAVE (FULL-TIME FACULTY)

1.0 PURPOSE

1.1. The College recognizes that health related events sometimes cause a Faculty Member to need leave. The College also recognizes the importance of taking time off to bond with a newly born, adopted, or foster child or for other reasons. Therefore, this Policy is being adopted to provide a comprehensive Leave Policy for Faculty.

2.0 DEFINITIONS

2.1. BIRTH AND ADOPTION LEAVE: Leave provided upon the birth or adoption of a newly born, adopted, or foster child.

2.2. EXTENDED MEDICAL LEAVE: Any Eligible Absence that is not an Occasional Absence.

2.3. ELIGIBLE ABSENCE: A longer term health related absence from work due to an illness of a spouse, dependent child, parent, or the Faculty. In addition, the birth or adoption of a child qualifies as an Eligible Absence. The FMLA, associated regulations and case law may be used to determine if an Eligible Absence qualifies for Paid Extended Medical Leave.

2.4. FACULTY or FACULTY MEMBER: As referred to solely for purposes of this Policy, Faculty or Faculty Member are full-time tenure, tenure-track, or professional-track Faculty. Only these Faculty are eligible for leave under this Policy.

2.5. FMLA LEAVE: Leave taken in accordance with the Family and Medical Leave Act and College Policy 349.

2.6. FREQUENT INTERMITTENT ABSENCES: Health related absences that are not continuous, but are frequent enough to jeopardize course quality.

2.7. HUMAN RESOURCES or HR. The office in the College charged with the administration and record maintenance of personnel matters or such other person as may be specially designated by the President to act in regard to this Policy.

2.8. IMMEDIATE FAMILY: An employee's father, mother, husband, wife, son, daughter, sister, brother, grandchildren, grandparent, mother-in-law, father-in-law, brother-in-law, sister-in-law, son-in-law, daughter-in-law.

2.9. IMMEDIATE SUPERVISOR: the lowest level of salaried supervision of an Employee. The Immediate Supervisor may designate a Line Supervisor or higher level as the Immediate Supervisor for purposes of this Policy.

2.10. OCCASIONAL ABSENCES: Health related absences of short duration and frequency for which departments do not need to cover classes with adjunct instructors or overload assignments and for which overall course quality is not jeopardized (as determined by the College). Examples are a short term cold, stomach upset, or minor injury that require cancelling a class for only one or two sessions.

2.11. PAID EXTENDED MEDICAL LEAVE: Extended Medical Leave for which a Faculty Member receives regular salary and benefits. Paid Extended Medical Leave is granted only for absences that will last at least one week and is granted in week long increments.

2.12. PROFESSIONAL DEVELOPMENT: An activity that will improve the Faculty Member's ability to teach or otherwise serve Snow College.

2.13. ROLLING 5-YEAR PERIOD: A 5-year period measured backward from the date an eligible Faculty Member uses any Paid Extended Medical Leave. Under the Rolling 5 Year Period, each time an eligible Faculty Member takes Paid Extended Medical Leave, the remaining leave entitlement would be the balance of the 26 weeks which has not been used during the immediately preceding 5 years. For example, Professor X requests three weeks of Paid Extended Medical Leave to begin on January 1st. The College looks back 5 years to see if any Paid Extended Medial Leave had been used. Professor X had not taken any previous extended medical leave, so he is entitled to the three weeks he requested and has 23 more weeks available.

2.14. SERVICE OPPORTUNITY: An opportunity to serve Snow College students or the broader Snow College community.

2.15. WORKING DAY: For purposes of this Policy, a day on which a Faculty Member is scheduled to teach a class or hold office hours.

3.0 GENERAL POLICY

3.1. Snow College full-time tenure, tenure-track, and professional-track Faculty members do not accrue vacation or sick leave. However, in recognition that health related or other events sometimes cause a Faculty Member to need leave, this Policy provides for different types of leave for Faculty Members as detailed below.

3.2. Faculty are generally expected to teach during each scheduled class period, but may cancel classes under the following circumstances:

- 3.2.1. For Occasional Absences as defined by Section 2.7 of this policy.
- 3.2.2. Professional Development and Service Opportunities as approved by the Supervisor beforehand.
- 3.2.3. Cancelling classes for personal reasons, such as medical appointments or non-medical events, should be extremely rare. Faculty should make a reasonable effort to schedule personal events at days and times that do not conflict with classes. However, classes may on rare occasions be cancelled for personal reasons with prior approval from the Supervisor.

3.3. This Policy is intended to work in concert with Policy 349: Family and Medical Leave Act Policy and the College's obligations to reasonably accommodate Faculty. All Faculty are entitled to the minimum protections granted by law including the FMLA and disability law and this Policy shall be interpreted and applied consistent with those protections.

3.4. Leave under this policy is not an entitlement, and a Faculty Member will not be paid for unused leave upon termination.

3.5. Faculty are not charged Paid Extended Medical Leave when taking a semester or block off for medical reasons if they otherwise complete their required academic load for the academic year either by being approved for and teaching extra classes in other semesters (such as in the summer) or through approved alternate assignments as outlined in the Faculty Workload Document.

- 3.5.1. The College is under no obligation to create extra classes or alternate assignments, and these will only be assigned if available.

4.0 BIRTH AND ADOPTION LEAVE

4.1. The College will provide up to10 Working Days of Birth and Adoption Leave for Faculty upon the birth or adoption of the Faculty Member's child or the placement of a foster child with a Faculty Member. This leave is provided in addition to any other leave available.

4.1.1. When practical, the Faculty Member should give their Immediate Supervisor at least 30 calendar days' notice of their intent to take Birth and Adoption leave. Failure to provide 30 days' notice may result in the employee's request for birth and adoption leave being denied.

4.1.2. Birth and Adoption Leave may not be used before the birth or actual adoption of a child. Other leave may be used before or after the birth if the employee qualifies under the FMLA and other College Faculty leave policies but Birth and Adoption Leave is intended to provide extra time to bond and care for a newborn or adopted child or foster child so it must be used only after the birth, adoption or placement.

4.1.3. Birth and Adoption Leave may be used for 10 consecutive working days or on an intermittent basis as agreed upon in writing with the Immediate Supervisor.

4.1.4. Birth and Adoption Leave must be used within 30 calendar days of the birth, adoption or placement of a child.

4.1.5. Birth and Adoption Leave may be used only for the Faculty Member's own child, it cannot be used for grandchildren or other children even if an Eligible Employee is a de facto parent to that child.

4.1.6. If a Faculty Member uses Paid Extended Medical Leave to extend bonding time with a new child, the Faculty Member is limited to the maximum time off guaranteed by FMLA, except HR, in consultation with the Faculty Member, Department Chair, Dean, and Provost, may require that the Faculty Member take off the entire semester/block if it is in the best interests of students to not have a change in teachers and alternate assignments are not available or practical.

4.1.7. Adjunct Faculty and other part-time Faculty are not eligible for Birth and Adoption Leave.

5.0 MEDICAL MATERNITY LEAVE

5.1. A Faculty Member who is pregnant or who gives birth may request up to an additional 31 consecutive calendar days of paid leave if the employee is disabled due to pregnancy related conditions or birth. This leave is in addition to leave provided for Birth and Adoption Leave which is provided for bonding regardless of disability and Paid Extended Medical Leave. This leave is counted as FMLA leave.

5.2. This Leave is granted so that a Faculty Member may have extra time off due to pregnancy or the birth of a child when those cause a temporary disability. Calendar days are used to recognize that this Leave is to be used during the pregnancy or after the birth during a consecutive period even if that time period occurs when a Faculty Member would not normally be teaching due to breaks in the academic calendar such as fall break or summer.

5.3. Whether the Faculty Member is "disabled" will be determined in accord with the standards provided by the FMLA and state and federal laws, rules and regulations regarding disabilities. To qualify, the Faculty Member must submit the necessary FMLA paperwork to Human Resources.

5.4. Medical Maternity Leave is offered in addition to any other leave available to the employee and does not count against Paid Extended Family/Medical Leave.

5.5. Medical Maternity Leave must be taken within 6 months prior to or after birth. Employees who need disability leave due to pregnancy or childbirth outside of this window or in addition to this Leave may apply for FMLA leave and/or Paid Extended Medical Leave in accord with those provisions of those Policies.

6.0 PAID EXTENDED FAMILY/MEDICAL LEAVE

6.1. The College will provide Paid Extended Medical Leave for Faculty for Eligible Absences from work due to an extended illness of a spouse, dependent child, parent, or themselves, or to extend Birth and Adoption leave and/or Medical Maternity Leave, where the Faculty Member reasonably, and in good faith, anticipate that they will be able to return to work after the leave.

6.2. Paid Extended Medical Leave is intended to provide for the continuation of a Faculty Members regular salary and benefits during extended absences of two weeks or more and is granted in week long increments.

6.3. Paid Extended Medical Leave shall be applied for by a Faculty Member by completing the Faculty Sick Leave Medical Verification Form, submitting it to Human Resources, and notifying their Department Chair, Dean, Human Resources and Vice President of Academic Affairs. To be used, a Paid Extended Medical Leave must qualify under this Policy and Procedures and be approved by the Division Dean and the Vice President for Academic Affairs.

6.4. In determining whether to approve Paid Extended Medical Leave, the Division Dean and Vice President for Academic Affairs shall, in conjunction with HR, review the Form, determine if the requested leave qualifies under this Policy, review any documentation submitted and determine whether additional documentation is needed. After review, the leave may be approved, denied, or additional information requested from the Faculty member. Contingent approval may be given and revoked if the contingencies are not satisfied. HR may enact additional procedures.

6.5. Paid Extended Medical Leave may be granted only where the Faculty Member reasonably and in good faith anticipates that she/he will be able to return to work after the leave.

6.6. To the extent possible, Faculty should apply for Paid Extended Medical Leave prior to it being taken (i.e. when Faculty can reasonably anticipate leave such as for surgery or when an illness is expected to affect an upcoming semester). If not pre-approved, application should be made as soon as possible.

6.7. To the extent allowed by law, Snow College may request medical or other appropriate documentation supporting an application for Paid Extended Medical Leave and as a condition of qualifying for Paid Extended Medical Leave the Faculty Member must supply appropriate medical or other documentation.

6.8. With the approval of Human Resources and the Vice President of Academic Affairs, a Division Dean may require that a Faculty Member apply for and use Paid Extended Medical Leave if absences, including Occasional, Frequent Intermittent, or Eligible Absences, during a semester jeopardize course quality and leave is available. If leave is not available or a Faculty Member declines to apply, use, or cooperate in the process, then the termination process may be started.

6.9. Termination is subject to consideration of Policy 349: Family Medical and Leave Act Policy and related applicable law; and

6.10. Consideration of reasonable accommodations pursuant to applicable disability law and policy.

6.11. FMLA Leave will be discussed with a Faculty Member approved for Paid Extended Medical Leave. Faculty must take FMLA Leave, if available and the leave qualifies, while taking a Paid Extended Medical Leave. Paid Extended Medical Leave, if available and the leave qualifies, must be taken while on FMLA. The intent is to require that FMLA leave and Paid Extended Medical Leave be used concurrently when and to the extent both are available and qualifying. But FMLA leave may be taken as allowed by law, even if Paid Extended Medical Leave has been exhausted.

6.12. Faculty must submit a return to work release after use of approved Paid Extended Medical Leave signed by an appropriate licensed health care provider indicating the Faculty Member can return to regular duties with or without reasonable accommodation.

6.13. Paid Extended Medical Leave is limited to 26 weeks in a Rolling 5-year Period. Human Resources will maintain a record of leave taken.

6.14. When it is apparent that a Faculty Member will not be able to return to work after a leave, the College, after consultation with its ADA Coordinator, may revoke the right to Paid Extended Medical Leave. A Faculty Member on Paid Extended Medical Leave agrees to periodically and/or as requested provide the College with information related to the Paid Extended Medical Leave and their ability to return to work after it. If a Faculty Member fails to return to work after a Paid Extended Medical Leave, they may be required to repay the College for salary and benefits paid during the Paid Extended Medical Leave. The College's obligations to reasonably accommodate disabilities will be considered in making these determinations.

6.15. Revocation shall occur if a Faculty Member applies for or begins long-term disability coverage.

6.16. Termination shall be pursued upon revocation or exhaustion of Paid Extended Medical Leave if the Faculty Member is unable to return to work.

6.17. Termination is subject to exhaustion of leave under Policy 349: Family Medical and Leave Act Policy; and

6.18. Consideration of reasonable accommodations pursuant to disability law and College Policy.

6.19. Faculty who Terminate from the College for health related reasons may apply for subsequent positions for which they are qualified.

6.20. Adjunct Faculty, Faculty on limited-term contracts, and other non-regular full-time Faculty are not eligible for Paid Extended Medical Leave.

6.21. A Faculty Member will not be required to use Paid Extended Medical Leave for Occasional Absences. Whether an absence is an Occasional Absence or Extended Medical Leave shall be determined in the College's sole discretion after consultation with the Faculty Member, Division Dean, and VP for Academic Affairs.

6.22. A Faculty Member will not receive overload compensation or other extra pay while on Paid Extended Medical Leave.

6.23. Paid Extended Medical Leave is not available for non-Eligible Absences.

7.0 BEREAVEMENT LEAVE

7.1. Faculty may be granted 3 Working Days of leave in the event of each death in the Immediate Family.

8.0 JURY LEAVE

8.1. Faculty necessarily absent from work in compliance with an official requirement to appear for jury service will continue to receive regular pay.

8.2. This allowance covers only time while actually engaged in jury service and time spent in reasonable travel to and from the place of such service.

8.3. This policy does not apply when an individual appears in court for other reasons.

9.0 MILITARY LEAVE

9.1. *Training Leave*. Employees who are members of military reserve units of the U.S. Armed Forces or the National Guard, who are required to attend annual training sessions, will be granted leave for each Working Day for which the employee has orders to attend training. Such leave will be in addition to any annual leave entitlement. Faculty shall notify their supervisors in advance of such leaves in order to permit proper scheduling of the workload. Employees requesting such leave are required to provide a copy of their orders to the Human Resources Office before the leave will be granted.

9.1.1. Where the days of training are known in advance, the Faculty Member and Department Chair should schedule classes to accommodate leave while providing as little disruption to classes as possible.

9.2. *Active Duty.* Employees who are called to active duty will be treated according to State Code. Medical benefits will continue until the College is notified that military insurance has been activated. Employees requesting such leave are required to provide a copy of their orders to the Human Resource Office before taking leave.

9.3. Supervisors shall keep an accurate accounting of military leave taken by subordinate employees and shall forward a copy of this report to the Human Resource Offices.

Policy # 350
Date Approved: April 1997
Date Amended: May 2000
Responsible Office: Human Resources

SUBJECT: FACULTY PAID LEAVE ~~FOR EXTENDED ILLNESS~~ (FULL-TIME FACULTY)

1.0 PURPOSE

1.1. The College recognizes that health related events sometimes cause a Faculty Member to need leave. The College also recognizes the importance of taking time off to bond with a newly born, adopted, or foster child or for other reasons. Therefore, this Policy is being adopted to provide a comprehensive Leave Policy for faculty.

Formatted: Space Before: Auto, After: Auto

Formatted: Font: (Default) Cambria, 11 pt

2.0 DEFINITIONS

~~2.1. ADMINISTRATION EMPLOYEE: Officers of the administration whose primary responsibilities are management and general business operations including the President, Vice-Presidents, Associate Vice Presidents, Assistant Vice Presidents, and other administrative employees as designated by the employee's MOU.~~

2.1. BIRTH AND ADOPTION LEAVE: Leave provided ~~to an Eligible Employee to care for and bond with~~upon the birth or adoption of a newly born, ~~or~~ adopted ~~child~~, or foster child.

2.2. EXTENDED MEDICAL LEAVE: Any Eligible Absence that is not an Occasional Absence.

2.3. ELIGIBLE ABSENCE: A longer term health related absence from work due to an illness of a spouse, dependent child, parent, or the Faculty. In addition, the birth or adoption of a child qualifies as an Eligible Absence. The FMLA, associated regulations and case law may be used to determine if an Eligible Absence qualifies for Paid Extended Medical Leave.

Formatted: Font: (Default) Cambria

~~2.2.~~

Formatted: Indent: Left: 1", No bullets or numbering

~~2.3. ELIGIBLE EMPLOYEE: For purposes of this Policy a full-time Probationary Regular Staff Member, a full-time Regular Staff Member, full-time Faculty Member, or a full-time Administration Employee.~~

2.4. FACULTY or FACULTY MEMBER: As referred to solely for purposes of this Policy, Faculty or Faculty Member are full-time tenure, tenure-track, ~~and~~ or professional-track faculty. Only these Faculty are eligible for leave under this Policy.

~~2.4.~~2.5. FMLA LEAVE: Leave taken in accordance with the Family and Medical Leave Act and College Policy 349.

2.6. FREQUENT INTERMITTENT ABSENCES: Health related absences that are not continuous, but are frequent enough to jeopardize course quality.

~~2.5.~~

Formatted: Indent: Left: 1", No bullets or numbering

~~2.6.~~2.7. HUMAN RESOURCES or HR. The office in the College charged with the administration and record maintenance of personnel matters or such other person as may be specially designated by the President to act in regard to this Policy.

~~2.7.~~2.8. IMMEDIATE FAMILY: An employee's father, mother, husband, wife, son, daughter, sister, brother, grandchildren, grandparent, mother-in-law, father-in-law, brother-in-law, sister-in-law, son-in-law, daughter-in-law~~, or significant other at the discretion of the Human Resources Director.~~.

2.9. IMMEDIATE SUPERVISOR: the lowest level of salaried supervision of an Employee. The Immediate Supervisor may designate a Line Supervisor or higher level as the Immediate Supervisor for purposes of this Policy.

2.10. OCCASIONAL ABSENCES: Health related absences of short duration and frequency for which departments do not need to cover classes with adjunct instructors or overload assignments and for which overall course quality is not jeopardized (as determined by the College). Examples are a short term cold, stomach upset, or minor injury that require cancelling a class for only one or two sessions.

2.11. -PAID EXTENDED MEDICAL LEAVE: Extended Medical Leave for which a Faculty Member receives regular salary and benefits. Paid Extended Medical Leave is granted only for absences that will last at least one week and is granted in week long increments.

2.12. PROFESSIONAL DEVELOPMENT: An activity that will improve the Faculty Member's ability to teach or otherwise serve Snow College.

2.13. ROLLING 5-YEAR PERIOD: A 5-year period measured backward from the date an eligible Faculty Member uses any Paid Extended Medical Leave. Under the Rolling 5 Year Period, each time an eligible Faculty Member takes Paid Extended Medical Leave, the remaining leave entitlement would be the balance of the 26 weeks which has not been used during the immediately preceding 5 years. For example, Professor X requests three weeks of Paid Extended Medical Leave to begin on January 1st. The College looks back 5 years to see if any Paid Extended Medial Leave had been used. Professor X had not taken any previous extended medical leave, so he is entitled to the three weeks he requested and has 23 more weeks available.

2.14. SERVICE OPPORTUNITY: An opportunity to serve Snow College students or the broader Snow College community.

2.15. WORKING DAY: For purposes of this Policy, a day on which a Faculty Member is scheduled to teach a class or hold office hours.

~~2.8.~~

~~2.9. PROBATIONARY REGULAR STAFF MEMBER: Regular Staff Members during their initial period in which they are considered in At-will Employment status and under evaluation.~~

~~2.10. REGULAR STAFF MEMBER: a staff member whose employment is of a continuous nature, initially funded for a non-temporary period, who has successfully completed the probationary period. This includes exempt and non-exempt employees not covered by a similar faculty procedure, but excludes Probationary Regular Staff Employees, At-will Employment Employees, Administration Employees, Part-time Staff Employees, Temporary Employees and Adjunct Faculty. Normally, a Regular Staff Member is one assigned to work 75% or more in a position expected to last more than 6 months that is a full-time benefits eligible position and defined as a Regular Staff Member in an employment MOU. May also be referred to as Regular Staff Employee.~~

Formatted: Font: (Default) Cambria

Formatted: Font: (Default) Cambria

Formatted: Font: (Default) Cambria

Formatted: Font: (Default) Cambria

Formatted: Font: (Default) Cambria

Formatted: Font: (Default) Cambria

Formatted: Outline numbered + Level: 2 + Numbering Style: 1, 2, 3, … + Start at: 1 + Alignment: Left + Aligned at: 0.5" + Indent at: 1"

Formatted: Indent: Left: 1", No bullets or numbering

3.0 GENERAL POLICY

3.1. Snow College full-time tenure, tenure-track, and professional-track faculty members do not accrue vacation or sick leave. ~~Therefore, absences from work due to an extended illness of a spouse, dependent child, parent, or themselves, will be covered as approved by the Division Dean and Vice President for Academic Affairs or as covered under the FMLA Policy 13.3.11~~However, in recognition that healh related or other events sometimes cause a Faculty Member to need leave, this Policy provides for different types of leave for Faculty Members as detailed below.

3.2. Faculty are generally expected to teach during each scheduled class period, but may cancel classes under the following circumstances:

3.2.1. For Occasional Absences as defined by Section 2.7 of this policy.

3.2.2. Professional Development and Service Opportunities as approved by the Supervisor beforehand.

3.2.3. Cancelling classes for personal reasons, such as medical appointments or non-medical events, should be extremely rare. Faculty should make a reasonable effort to schedule personal events at days and times that do not conflict with classes. However, classes may on rare occasions be cancelled for personal reasons with prior approval from the Supervisor.

3.3. This Policy is intended to work in concert with Policy 349: Family and Medical Leave Act Policy and the College's obligations to reasonably accommodate Faculty. All Faculty are entitled to the minimum protections granted by law including the FMLA and disability law and this Policy shall be interpreted and applied consistent with those protections.

3.4. Leave under this policy is not an entitlement, and a Faculty Member will not be paid for unused leave upon termination.

3.5. Faculty are not charged Paid Extended Medical Leave when taking a semester or block off for medical reasons if they otherwise complete their required academic load for the academic year either by being approved for and teaching extra classes in other semesters (such as in the summer) or through approved alternate assignments as outlined in the Faculty Workload Document.

~~3.2.~~3.5.1. The College is under no obligation to create extra classes or alternate assignments, and these will only be assigned if available.

Formatted: Space Before: Auto, After: Auto, Line spacing: single

Formatted: Font: (Default) Cambria, 11 pt

4.0 BIRTH AND ADOPTION LEAVE

4.1. ~~This policy is intended to~~ The College will provide up to ~~full-time Eligible Employees with~~ 10 ~~w~~Working ~~d~~Days of ~~paid~~ Birth and Adoption ~~l~~Leave for Faculty upon the birth or adoption of ~~a~~ the Faculty Member's child or the placement of a foster child with a Faculty Member.~~n~~ ~~Eligible Employee.~~ This leave is provided in addition to any other leave available.

4.1.1. When practical, t~~The employee~~Faculty Member should give their Immediate Supervisor at least 30 calendar days' notice of their intent to take Birth and Adoption leave ~~when possible~~. Failure to provide 30

Formatted

days' notice may result in the employee's request for birth and adoption leave being denied.

4.1.2. Birth and Adoption Leave may not be used before the birth or actual adoption of a child. Other leave may be used before or after the birth if the employee qualifies under the FMLA and other College Faculty leave policies but Birth and Adoption Leave is intended to provide extra time to bond and care for a newborn or adopted child or foster child so it must be used only after the birth, adoption or placement.

4.1.3. Birth and Adoption Leave may be used for 10 consecutive working days or on an intermittent basis as agreed upon in writing with the Immediate Supervisor.

4.1.4. Birth and Adoption Leave must be used within 30 calendar days of the birth, adoption or placement of a child.

4.1.5. Birth and Adoption Leave may be used only for the ~~Eligible Employee's~~ Faculty Member's own child, it cannot be used for grandchildren or other children even if an Eligible Employee is a de facto parent to that child.

4.1.6. If a Faculty Member uses Paid Extended Medical Leave to extend bonding time with a new child, the Faculty Member is limited to the maximum time off guaranteed by FMLA, except HR, in consultation with the Faculty Member, Department Chair, Dean, and Provost, may require that the Faculty Member take off the entire semester/block if it is in the best interests of students to not have a change in teachers and alternate assignments are not available or practical.

4.1.7. ~~No other employees, including Part-Time Staff Members, Temporary Employees, or~~ Adjunct Faculty~~,~~ and other part-time faculty are not eligible for Birth and Adoption Leave.

~~4.1.~~

~~4.2. Eligible Employees who meet all the requirements in this policy will receive 10 extra days of leave upon the birth or adoption of the Eligible Employee's child or the placement of a foster child with an Eligible Employee to care for and bond with the child. This leave will be subject to the conditions and limitations set forth in this Policy.~~

~~4.3.1.1. No other employees, including Part-Time Staff Members, Temporary Employees, or Adjunct Faculty, are eligible for Birth and Adoption Leave.~~

Formatted: Font: (Default) +Headings (Cambria)

Formatted: Normal, No bullets or numbering

Formatted

Formatted

Formatted: Indent: Left: 1.5", No bullets or numbering

Formatted: Font: (Default) +Headings (Cambria), 12 pt

~~4.4.1.1. Birth and Adoption Leave may be used only for the Eligible Employee's own child, it cannot be used for grandchildren or other children even if an Eligible Employee is a de facto parent to that child.~~

~~4.5. This Policy is intended to work in concert with Policy 349: Family and Medical Leave Act Policy and the College's obligations to reasonably accommodate employees. All employees are entitled to the minimum protections granted by law by the FMLA and disability law and this Policy shall be interpreted and applied consistent with those protections.~~

~~4.6.1.1. The employee should give their Immediate Supervisor at least 30 days' notice of their intent to take Birth and Adoption leave when possible. Failure to provide 30 days' notice may result in the employee's request for birth and adoption leave being denied.~~

~~4.7. Birth and Adoption Leave is offered in addition to any other leave available to the employee.~~

~~4.8.1.1. Birth and Adoption Leave may not be used before the birth or actual adoption of a child. Other leave may be used before or after the birth if the employee qualifies under the FMLA and other College leave policies but Birth and Adoption Leave is intended to provide extra time to bond and care for a newborn or adopted child or foster child so it must be used only after the birth, adoption or placement.~~

~~4.9.1.1. Birth and Adoption Leave may be used for 10 consecutive working days or on an intermittent basis as agreed upon in writing with the Immediate Supervisor.~~

~~4.10.1.1. Birth and Adoption Leave must be used within 30 calendar days of the birth, adoption or placement of a child.~~

~~4.11. Birth and adoption leave will not be paid out upon termination from the College~~

5.0 MEDICAL MATERNITY LEAVE

5.1. A Faculty Member who is pregnant or who gives birth may request up to an additional 31 consecutive calendar days of paid leave if the employee is disabled due to pregnancy related conditions or birth. This leave is in addition to leave provided for Birth and Adoption Leave which is provided for bonding regardless of disability and Paid Extended Medical Leave. This leave is counted as FMLA leave.

5.2. This Leave is granted so that a Faculty Member may have extra time off due to pregnancy or the birth of a child when those cause a temporary disability. Calendar days are used to recognize that this Leave is to be used during the pregnancy or after the birth during a consecutive period even if that time period occurs when a Faculty Member would not normally be teaching due to breaks in the academic calendar such as fall break or summer.

5.3. Whether the Faculty Member is "disabled" will be determined in accord with the standards provided by the FMLA and state and federal laws, rules and regulations regarding disabilities. To qualify, the Faculty Member must submit the necessary FMLA paperwork to Human Resources.

5.4. Medical Maternity Leave is offered in addition to any other leave available to the employee and does not count against Paid Extended Family/Medical Leave.

5.5. Medical Maternity Leave must be taken within 6 months prior to or after birth. Employees who need disability leave due to pregnancy or childbirth outside of this window or in addition to this Leave may apply for FMLA leave and/or Paid Extended Medical Leave in accord with those provisions of those Policies.

~~5.0~~

Formatted: Indent: Left: 1", No bullets or numbering

6.0 PAID EXTENDED FAMILY/MEDICAL LEAVE

6.1. The College will provide Paid Extended Medical Leave for Faculty for Eligible Absences from work due to an extended illness of a spouse, dependent child, parent, or themselves, or to extend Birth and Adoption leave and/or Medical Maternity Leave, where the Faculty Member reasonably, and in good faith, anticipate that they will be able to return to work after the leave.

6.2. Paid Extended Medical Leave is intended to provide for the continuation of a Faculty Members regular salary and benefits during extended absences of two weeks or more and is granted in week long increments.

6.3. Paid Extended Medical Leave shall be applied for by a Faculty Member by completing the Faculty Sick Leave Medical Verification Form, submitting it to Human Resources, and notifying their Department Chair, Dean, Human Resources and Vice President of Academic Affairs. To be used, a Paid Extended Medical Leave must qualify under this Policy and Procedures and be approved by the Division Dean and the Vice President for Academic Affairs.

6.4. In determining whether to approve Paid Extended Medical Leave, the Division Dean and Vice President for Academic Affairs shall, in conjunction with HR, review the Form, determine if the requested leave qualifies under this Policy, review any documentation submitted and determine whether additional documentation is needed. After review, the leave may be approved, denied, or additional information requested from the faculty member. Contingent approval may be given and revoked if the contingencies are not satisfied. HR may enact additional procedures.

6.5. Paid Extended Medical Leave may be granted only where the Faculty Member reasonably and in good faith anticipates that she/he will be able to return to work after the leave.

6.6. To the extent possible, Faculty should apply for Paid Extended Medical Leave prior to it being taken (i.e. when Faculty can reasonably anticipate leave such as for surgery or when an illness is expected to affect an upcoming semester). If not pre-approved, application should be made as soon as possible.

6.7. To the extent allowed by law, Snow College may request medical or other appropriate documentation supporting an application for Paid Extended Medical Leave and as a condition of qualifying for Paid Extended Medical Leave the Faculty Member must supply appropriate medical or other documentation.

6.8. With the approval of Human Resources and the Vice President of Academic Affairs, a Division Dean may require that a Faculty Member apply for and use Paid Extended Medical Leave if absences, including Occasional, Frequent Intermittent, or Eligible Absences, during a semester jeopardize course quality and leave is available. If leave is not available or a Faculty Member declines to apply, use, or cooperate in the process, then the termination process may be started.

6.9. Termination is subject to consideration of Policy 349: Family Medical and Leave Act Policy and related applicable law; and

6.10. Consideration of reasonable accommodations pursuant to applicable disability law and policy.

6.11. FMLA Leave will be discussed with a Faculty Member approved for Paid Extended Medical Leave. Faculty must take FMLA Leave, if available and the leave qualifies, while taking a Paid Extended Medical Leave. Paid Extended Medical Leave, if available and the leave qualifies, must be taken while on FMLA. The intent is to require that FMLA leave and Paid Extended Medical Leave be used concurrently when and to the extent both are available and qualifying. But FMLA leave may be taken as allowed by law, even if Paid Extended Medical Leave has been exhausted.

6.12. Faculty must submit a return to work release after use of approved Paid Extended Medical Leave signed by an appropriate licensed health care provider indicating the Faculty Member can return to regular duties with or without reasonable accommodation.

6.13. Paid Extended Medical Leave is limited to 26 weeks in a Rolling 5-year Period. Human Resources will maintain a record of leave taken.

6.14. When it is apparent that a Faculty Member will not be able to return to work after a leave, the College, after consultation with its ADA Coordinator, may revoke the right to Paid Extended Medical Leave. A Faculty Member on Paid Extended Medical Leave agrees to periodically and/or as requested provide the College with information related to the Paid Extended Medical Leave and their ability to return to work after it. If a Faculty Member fails to return to work after a Paid Extended Medical Leave, they may be required to repay the College for salary and benefits paid during the Paid Extended Medical Leave. The College's obligations to reasonably accommodate disabilities will be considered in making these determinations.

6.15. Revocation shall occur if a Faculty Member applies for or begins long-term disability coverage.

6.16. Termination shall be pursued upon revocation or exhaustion of Paid Extended Medical Leave if the Faculty Member is unable to return to work.

6.17. Termination is subject to exhaustion of leave under Policy 349: Family Medical and Leave Act Policy; and

6.18. Consideration of reasonable accommodations pursuant to disability law and College Policy.

6.19. Faculty who Terminate from the College for health related reasons may apply for subsequent positions for which they are qualified.

6.20. Adjunct faculty, faculty on limited-term contracts, and other non-regular full-time faculty are not eligible for Paid Extended Medical Leave.

6.21. A Faculty Member will not be required to use Paid Extended Medical Leave for Occasional Absences. Whether an absence is an Occasional Absence or Extended Medical Leave shall be determined in the College's sole discretion after consultation with the Faculty Member, Division Dean, and VP for Academic Affairs.

6.22. A Faculty Member will not receive overload compensation or other extra pay while on Paid Extended Medical Leave.

6.23. Paid Extended Medical Leave is not available for non-Eligible Absences.

~~6.1. All Snow College full-time faculty members will be compensated at full pay and benefits for a period of six (6) months from inception of leave.~~

~~6.2. At the conclusion of six (6) months of continual leave (return to work of less than two weeks will be considered a continuation of six-month period), the Snow College faculty member must apply for long-term disability if the leave is for a personal disabling reason.~~

~~6.3. At the conclusion of a six-month continual leave, the Snow College faculty member will no longer be eligible for payroll or benefits. If the Snow College faculty member is eligible for long-term disability, coverage will continue as per contracts with the College health providers.~~

~~6.4. Regardless of eligibility for long-term disability, the Snow College faculty member's teaching position at the college will be held for one year from inception of leave in anticipation of a return to duty.~~

~~6.5. The Snow College faculty member's right to the position will be terminated after one year of leave.~~

~~6.6. Snow College faculty members can still reapply for subsequent positions for which they are qualified as posted by the institution.~~

7.0 BEREAVEMENT LEAVE

~~7.1.~~ ~~Employees~~ Faculty may be granted 3 Working Days of leave ~~with pay for a period of up to three (3) work days~~ in the event of each death in the ~~i~~Immediate ~~f~~Family. ~~Such leave shall not be charged against sick leave or annual leave. 2.2. Time taken in addition to the three days should be charged to vacation leave, personal leave or leave without pay. 2.3. Qualifying individuals under Section 13.3 shall be those staff employees who work at least seventy-five percent (75%) of a fiscal year. This could mean an individual who works full time (40 hours per week) for nine (9) months or individuals who work a combination of these circumstances.~~

~~7.2.~~7.1. ~~Bereavement Leave should be tracked on the monthly leave report.~~

8.0 JURY ~~AND WITNESS~~ LEAVE

8.1. ~~Employees~~ Faculty necessarily absent from work in compliance with an official requirement to appear for jury service ~~or with a subpoena to appear as a witness at a trial, deposition, or other official proceeding,~~ will continue to receive ~~full~~ regular pay.

8.2. This allowance covers only time while actually engaged in jury service ~~or attendance as a witness,~~ and time spent in reasonable travel to and from the place of such service.

8.3. This policy does not apply when an individual appears in court ~~on his/her own behalf~~for other reasons.

~~8.4. Employees excused for jury duty should keep their supervisor or dean informed of required absences and report for work during those periods when not required to be in court.~~

~~8.5. Supervisors shall keep an accurate accounting of jury and witness leave taken by subordinate employees and shall forward an accounting of this leave on the monthly leave cards to the Payroll Officer.~~

9.0 MILITARY LEAVE

9.1. *Training Leave*. Employees who are members of military reserve units of the U.S. Armed Forces or the National Guard, who are required to attend annual training sessions, will be granted ~~up to fifteen (15) work days of~~ leave for each Working Day for which the employee has orders to attend training. ~~with pay each fiscal year while on such training duty.~~ Such leave will be in addition to any annual leave entitlement. ~~Employees~~ Faculty shall notify their supervisors in advance of such leaves in order to permit proper scheduling of the workload. Employees requesting such leave are required to provide a copy of their orders to the Human Resources Office before the leave will be granted.

~~9.1.~~9.1.1. Where the days of training are known in advance, the Faculty Member and Department Chair should schedule classes to accommodate leave while providing as little disruption to classes as possible.

9.2. *Active Duty.* Employees who are called to active duty will be treated according to State Code. Medical benefits will continue until the College is notified that military insurance has been activated. Employees requesting such leave are required to provide a copy of their orders to the Human Resource Office before taking leave.

~~9.3. These policies will not apply if the leave is taken during a regular noncontracted period.~~

~~9.4.~~9.3. Supervisors shall keep an accurate accounting of military leave taken by subordinate employees and shall forward a copy of this report to the Human Resource Offices.

Formatted

SUBJECT: STAFF PAID LEAVE

1.0 PURPOSE

1.1. Paid time off benefits employees by helping them achieve an appropriate work-life balance and to have time for necessary life events. In turn, paid time off Benefits Snow College by helping with employee recruitment, retention and productivity.

1.2. A comprehensive Policy regarding paid and unpaid time off helps Employees and Administration know what benefits are offered, how they are accessed and the procedures to ask for, take and approve paid time off.

2.0 DEFINITIONS

2.1. Administration Employee: Officers of the administration whose primary responsibilities are management and general business operations including the President, Vice Presidents, Associate Vice Presidents, Assistant Vice Presidents, and other administrative employees as designated by the employee's MOU.

2.2. Birth and Adoption Leave: Leave provided to an Eligible Employee to care for and bond with a newly born or adopted child or foster child.

2.3. Eligible Employees: Regular Staff Members who are defined in their MOU as benefits eligible. Generally, this is a Regular Staff Member who is scheduled to work at least seventy-five percent of a fiscal year which may include nine months of full-time employment.

2.4. FMLA Leave: Leave taken in accordance with the Family and Medical Leave Act and College Policy 349.

2.5. Human Resources or HR: The office in the College charged with the administration and record maintenance of personnel matter or such other person as may be specially designated by the President to act in regard to this Policy.

2.6. Immediate Family: An employee's father, mother, husband, wife, son, daughter, sister, brother, grandchildren, grandparent, mother-in-law, father-in-law, brother-in-law, sister-in-law, son-in-law, daughter-in-law.

2.7. Immediate Supervisor: The lowest level of salaried supervision of an Employee. The Immediate Supervisor may designate a Line Supervisor or higher level as the Immediate Supervisor for purposes of this Policy.

2.8. Leave: Paid or non-paid time off.

2.9. Non-Appointment Period: A period of scheduled time off for employees on an 9-, 10-, or 11-month appointment.

2.10. Non-exempt Employee: Those employees classified as non-exempt due to FLSA laws and regulations, typically an employee who is not paid a salary and is eligible for overtime pay.

2.11. Non-Paid Time Off: Time spent away from regular employment duties for which an Employee does not receive pay but does not result in Job Abandonment.

2.12. Paid Time Off: Time spent away from regular employment duties for which an Employee receives pay.

2.13. Probationary Regular Staff Member: Regular Staff Members during their initial period in which they are considered in At-will Employment status and under evaluation.

2.14. Regular Staff Member: a staff member whose employment is of a continuous nature, initially funded for a non-temporary period, who has successfully completed the probationary period. This includes exempt and non-exempt employees not covered by a similar faculty procedure, but excludes Probationary Regular Staff Employees, At-will Employment Employees, Administration Employees, Part-time Staff Employees, Temporary Employees and Adjunct Faculty. Normally, a Regular Staff Member is one assigned to work 75% or more in a position expected to last more than 6 months that is a full-time benefits eligible position and defined as a Regular Staff Member in an employment MOU. May also be referred to as Regular Staff Employee.

3.0 POLICY

3.1. The College provides the following types of Leave to Eligible Employees:

3.1.1. Vacation Leave which is Paid Time Off.

3.1.2. Holiday Leave which is Paid Time Off.

3.1.3. Paid Family/Medical Leave which is Paid Time Off.

3.1.4. Birth and Adoption Leave which is Paid Time Off.

3.1.5. Medical Maternity Leave which is Paid Time Off.

3.1.6. Compensatory Time which is Paid Time Off.

3.1.7. Bereavement Leave which is Paid Time Off.

3.1.8. Jury Leave which may be Paid Time Off.

3.1.9. Military Leave which may be Paid Time Off.

3.1.10. FMLA Leave which is not itself Paid Time Off but for which other types of Paid Time Off may be used.

3.1.11. In addition, the College may grant other types of Leave, such as Administrative Leave, which may or may not be Paid Time Off.

3.2. Leave must be approved in advance by an Employee's Supervisor and is generally at the discretion of the College, with the exception of FMLA Leave or military leave. Employees will complete a leave request and upon return a Leave report, and supervisors will approve the leave request and report according to procedures established by the Payroll Office.

3.3. Upon Termination the College will pay Eligible Employees a lump-sum amount for certain types of leave subject to caps and forfeiture rules on such accrued Leave and subject to usual withholding and offsets as follows:

3.3.1. Unused Vacation Leave is paid out at the Eligible Employee's then rate of pay upon Termination.

3.3.2. Employee may not be paid for more than 240 hours of Vacation Leave, except employees who have consecutive service at the college beginning before Jan 1, 2005 will be allowed to receive payout on 240 hours plus what was accumulated during the current calendar year.

3.3.3. Accrued Compensatory time will be paid out at the Eligible Employee's then rate of pay upon Termination.

3.3.4. No other leave is eligible for payout at Termination.

3.4. Each Eligible Employee is responsible for submitting a monthly leave report according to procedures and deadlines established by the Payroll Office.

3.5. An Eligible Employee who will require more than 2 weeks off for the employee's own medical condition, or to care for an Immediate Family Member, must apply for FMLA Leave and Short-Term Disability Coverage if available. A failure to apply may result in designating the leave as unpaid. If approved, the FMLA Leave and/or Short-Term Disability coverage will run concurrent with Paid Family/Medical Leave and/or Medical Maternity Leave.

3.6. This Policy is intended to work in concert with Policy 349: Family and Medical Leave Act Policy and the College's obligations to reasonably accommodate employees. All employees are entitled to the minimum protections granted by law by the FMLA and applicable disability law and this Policy shall be interpreted and applied consistent with those protections. Employees are not eligible to use leave while on a Non-Appointment Period.

4.0 VACATION LEAVE

4.1. Eligible Employees shall be granted vacation leave each month based on their years/months of Service according to the following schedule. If an Employee is employed less than 100% FTE, that Employee's Vacation Leave is calculated based on the percentage of full-time that they are scheduled to work (using 2080 hours per year as 100% full-time), the most common examples of which are listed here.

Service	**Vacation Leave Hours earned per month of 100% FTE***	**Vacation Leave Hours earned per month of 92% FTE***	**Vacation Leave Hours earned per month of 83% FTE***	**Vacation Leave Hours earned per month of 75% FTE***
0-6 months	8.00 hours/month	7.36 hours/month	6.64 hours/month	6.00 hours/month
7-36 months	10.00 hours/month	9.20 hours/month	8.30 hours/month	7.50 hours/month
3-6 years	12.00 hours/month	11.04 hours/month	9.96 hours/month	9.00 hours/month

More than 6 years	14.67 hours/month	13.50 hours/month	12.18 hours/month	11.00 hours/month
*FTE is calculated as percentage of the amount an employee is scheduled to work compared to a full-time schedule of 2080 hours/year. For example: 11-month appointment = 92% FTE 10-month appointment = 83% FTE 9-month appointment = 75% FTE				

4.2. The maximum accrual of unused vacation that can be carried forward to the new calendar year shall not exceed 240 hours. Hours beyond this are forfeited, and not paid out, at the beginning of each calendar year. Vacation time is earned by the month and granted on the last day of a month.

4.3. Positions funded by special grants and programs may not carry forward any vacation leave beyond the end of each fiscal year and are not eligible for payout upon Termination or the ending of the grant or program.

4.4. When an employee terminates and then is rehired after 365 days, Vacation Leave is accrued on the same basis as a newly hired Employee; no credit is given for prior College service.

4.5. Employees hired on or before the 15th of the month shall accrue vacation for that month. Employees hired on or after the 16th day of the month shall begin vacation accrual in the following month.

4.6. Employees in a "leave without pay" status shall not accrue Vacation leave during that period.

4.7. Employees do not accrue Vacation Leave if they are terminated before the 15th of the month.

4.8. Employees should plan to take their Vacation Leave each year.

4.9. Employees who transfer to Snow College from another institution in the state system of higher education will retain their accumulative service credits for the purpose of calculating their accumulating vacation benefits earned while employed at Snow College.

5.0 HOLIDAY LEAVE

5.1. Eligible Employees are entitled to nine holidays plus up to three additional days as declared by the President of Snow College (generally falling during the break between fall and spring semester). The following days are holidays for which Paid Time Off is granted:

5.1.1. New Year's Day – January 1

5.1.2. Martin Luther King Jr. Day – Third Monday in January
5.1.3. Presidents Day – Third Monday in February
5.1.4. Memorial Day – Last Monday in May
5.1.5. Independence Day – July 4
5.1.6. Pioneer Day – July 24
5.1.7. Labor Day – The First Monday in September
5.1.8. Thanksgiving Day – The Fourth Thursday in November
5.1.9. Christmas Day – December 25

5.2. If an Employee is required to work on a Holiday, 8 hours of Paid Time Off may be taken on another day as approved by their Supervisor.

5.2.1. A holiday falling on a Saturday will be observed the previous Friday. A holiday falling on a Sunday will be observed the following Monday.

6.0 PAID FAMILY/MEDICAL LEAVE

6.1. Eligibility and Accrual

6.1.1. Eligible Employees shall be granted Paid Family/Medical Leave each month at the rate of 8 hours/month for 100% FTE. If an Employee is employed less than 100% FTE, that Employee's Paid Family/Medical Leave is calculated based on the percentage of full-time that they are scheduled to work (using 2080 hours per year as 100% full-time), the most common examples of which are listed here.

Paid Family/Medical Leave hours earned per month of 100% FTE*	Paid Family/Medical Leave hours earned per month of 92% FTE*	Paid Family/Medical Leave hours earned per month of 83% FTE*	Paid Family/Medical Leave hours earned per month of 75% FTE*
8.00 hours/month	7.36 hours/month	6.64 hours/month	6.00 hours/month
*FTE is calculated as percentage of the amount an employee is scheduled to work compared to a full-time schedule of 2080 hours/year. For example: 11-month appointment = 92% FTE 10-month appointment = 83% FTE 9-month appointment = 75% FTE			

6.1.2. Maximum accumulation of Paid Family/Medical leave will be 1,040 hours.

6.1.3. Employees hired on or before the 15th day of the month, shall accrue Paid Family/Medical leave for that month. Employees hired on or after the 16th day of the month, shall begin Paid Family/Medical Leave accrual in the following month.

6.1.4. Employees do not accrue Paid Family/Medical Leave if they are terminated before the last day of the month.

6.2. Use of Paid Family/Medical Leave

6.2.1. Paid Family/Medical Leave is a privilege afforded by the College and may only be used when an employee has an illness or injury, an employee is required to care for a spouse, parent, son, or daughter including a step and/or foster son or daughter due to illness or injury, or for absences otherwise protected by the Family and Medical Leave Act and/or Policy 349 – Family and Medical Leave Act (FMLA).

6.2.2. Paid Family/Medical Leave may also be used for dental or doctor visits with a qualified dentist or medical practitioner.

6.2.3. Employees who are ill or injured shall report the absence to their supervisor as soon as possible.

6.2.4. Employees who miss three or more days because of an illness or injury must, upon request from Human Resources, provide a physician's statement confirming the illness or injury.

6.2.5. When employees have exhausted all leave, they are in a leave without pay status. Benefits will continue if applicable under the FMLA Policy 349. Employees will not accrue vacation or Paid Family/Medical Leave while in leave without pay status. Leave without pay status is not a right and termination proceedings may occur.

6.2.6. Employees eligible for and using FMLA leave must first use accrued Paid Family/Medical Leave and then accrued Vacation Leave, (See Policy 349 Family and Medical Leave Policy).

6.3. Paid Family/Medical Leave Conversion to Vacation:

6.3.1. Employees who have accrued more than 520 hours of Paid Family/Medical Leave may convert up to 32 hours of Paid Family/Medical Leave to the following year's Vacation Leave by following the procedures established by the Human Resources office once a year.

6.3.2. Conversion of Paid Family/Medical Leave to Vacation Leave in a given year will not be granted to an employee who has used more than 40 hours of Paid Family/Medical Leave in that year.

6.3.3. Paid Family/Medical Leave converted to Vacation Leave will be included in the maximum accrual balances for Section 3.3.2 and Section 4.2

6.4. Paid Family/Medical Leave Pool:

6.4.1. Snow College provides a Paid Family/Medical Leave pool for eligible employees who suffer a catastrophic illness, injury, impairment, or physical or mental condition which requires hospitalization and/or convalescence or recuperation in an extended care facility or at home while under the care of a licensed health care provider.

6.4.2. Paid Family/Medical Leave Pool Eligibility

6.4.2.1. All employees who are past their initial six months of employment and eligible to accrue Paid Family/Medical Leave may apply to use Paid Family/Medical Leave from the Paid Family/Medical Leave pool subject to the other provisions of this policy.

6.4.2.2. Employees must first exhaust all accrued vacation and Paid Family/Medical Leave prior to the use of the Paid Family/Medical Leave pool.

6.4.2.3. An employee is eligible for a maximum of 60 calendar days granted in 30 day increments for each catastrophic health condition unless the medical certification indicates that less than 30 days is necessary.

6.4.2.4. An employee does not have to contribute to the pool in order to apply to use leave from the pool. Employees granted leave from the pool are not required to pay back the time.

6.4.3. Contribution of Time

6.4.3.1. To contribute Paid Family/Medical Leave to the Paid Family/Medical Leave pool, an employee must notify Human Resources.

6.4.3.2. The employee must have a minimum balance of 144 hours Paid Family/Medical Leave before a contribution can be made. An employee may transfer to the pool 8, 16 or 24 hours of their accrued Paid Family/Medical Leave each fiscal year at any time during a fiscal year.

6.4.3.3. Employees may not designate a specific person to receive their contribution.

6.4.3.4. Terminating, retiring, and early retiring employees meeting the criteria will have 10 percent of their balance of Paid Family/Medical Leave contributed to the pool upon separation from the college.

6.4.3.5. Contribution of leave to the pool will not affect the eligibility of an employee under the Paid Family/Medical Leave conversion provisions of the Paid Family/Medical Leave Policy.

6.4.4. Withdrawal of time from the Pool

6.4.4.1. Employees eligible for family medical leave under Policy 349 must apply for FMLA before withdrawal from the pool is considered.

6.4.4.2. Employees covered by Short Term Disability insurance must submit a claim for STD, if eligible, before withdrawal from the pool is considered.

6.4.4.3. An eligible employee or his/her designee may apply, in writing, to the pool administrator through Human Resources for permission to draw time from the sick leave pool. Employees are ineligible to use this policy and procedure if they are receiving or have applied to receive workers' compensation benefits.

6.4.4.4. Applications to use pool leave will be processed on a first-come, first-served basis.

6.4.4.5. Medical documentation must be attached to the application unless current documentation has already been provided to Human Resources.

6.4.4.6. Failure to make application as soon as the need is foreseeable, or to provide supporting medical documentation may result in the denial of use of the Paid Family/Medical Leave pool, it will not be granted retroactively.

6.4.4.7. An eligible employee may not draw time from the Paid Family/Medical Leave pool in an amount that exceeds the lesser of one-third of the total amount of time in the pool or 30 calendar days.

6.4.4.8. The pool administrator will review the application and supporting medical documentation. If the employee is eligible to participate and the absence has been approved in accordance with college procedures, the pool administrator will approve the application and notify the employee and supervisor. If the application is not approved, the employee will be advised of the reason.

6.4.4.9. The employee may use Paid Family/Medical Leave assigned from the pool in the same manner as accrued Paid Family/Medical Leave and shall be treated in the same manner and shall be entitled to accrue the same benefits as an employee who uses accrued Paid Family/Medical Leave.

6.4.4.10. If the employee receives a medical release for return to work on a part-time basis (either fewer hours per day or fewer hours per week than the employee's regular schedule), the employee may continue to receive and use pool leave, up to its maximums, for the balance of the regular work schedule until the sooner of being medically released for full duty or exhaustion of their pool leave. In this instance, pool leave may be used and will be paid only for the difference between the employee's temporarily reduced work schedule and the employee's regular schedule.

6.4.4.11. When an employee using Paid Family/Medical Leave pool hours returns to full duty, any unused hours revert to the pool.

6.4.4.12. If the employee does not return to work, the employee does not owe the college for Paid Family/Medical Leave pool hours used nor will the college pay the employee for any pool hours remaining.

6.4.4.13. Human Resources shall develop procedures as necessary to implement this Policy and may limit pool leave as necessary for financial reasons of the College.

7.0 BIRTH AND ADOPTION LEAVE

7.1. An Employee is eligible for Birth and Adoption Leave of 80 hours if the Employee is an Eligible Employee and becomes a legal parent due to the birth or adoption of a child or the placement of a foster child and meets the other requirements of this Policy.

7.2. No other employees, including Part-Time Staff Members, Temporary Employees, or Adjunct Faculty, are eligible for Birth and Adoption Leave.

7.3. Birth and Adoption Leave may be used only for the Eligible Employee's own child, it cannot be used for grandchildren or other children even if an Eligible Employee is a de facto parent or legal guardian to that child.

7.4. The employee should give their Immediate Supervisor at least 30 days' notice of their intent to take Birth and Adoption leave when possible. Failure to provide 30 days' notice may result in the employee's request for birth and adoption leave being denied.

7.5. Birth and Adoption Leave is offered in addition to any other leave available to the employee.

7.6. Birth and Adoption Leave may not be used before the birth or actual adoption of a child. Other leave may be used before or after the birth if the employee qualifies under the FMLA or other College leave policies but Birth and Adoption Leave is intended to provide extra time to bond and care for a newborn or adopted or foster child so it must be used only after the birth, adoption or placement.

7.7. Birth and Adoption Leave may be used for 10 consecutive working days or on an intermittent basis as agreed upon in writing with the Immediate Supervisor.

7.8. Birth and Adoption Leave must be used within 30 calendar days of the birth, adoption or placement of a child.

8.0 MEDICAL MATERNITY LEAVE

8.1. When an Eligible Employee gives birth, if the employee is disabled due to pregnancy or birth the employee may request up to an additional 31 consecutive calendar days of paid leave if the employee is disabled due to pregnancy related conditions or birth. This leave is in addition to leave provided for Birth and Adoption Leave which is provided for bonding regardless of disability. This leave is counted as FMLA leave.

8.2. This Leave is granted so that an Eligible Employee may have extra time off due to pregnancy or the birth of a child when those cause a temporary disability. Calendar days are used to recognize that this leave is to be used during the pregnancy or after the birth during a consecutive period even if that time period occurs when an Eligible Employee would not normally work due to weekends, college holidays, etc.

8.3. Whether the Eligible Employee is "disabled" will be determined in accord with the standards provided by the FMLA and state and federal laws, rules and regulations regarding disabilities. To qualify, the Eligible Employee must submit the necessary FMLA paperwork to Human Resources.

8.4. This leave does not preclude seeking additional reasonable accommodations, such as leave, or remaining FMLA leave in accord with disability and FMLA law, rules and regulations.

9.0 COMPENSATORY TIME

9.1. Non-Exempt Employees may be asked to receive Compensatory Time in lieu of overtime payment.

9.2. Exempt Employees may receive Compensatory Time according to state and federal law as further explained in the Procedures to this Policy.

9.3. Compensatory time must be used before Vacation Leave.

9.4. While Compensatory Time may be used only with approval, Supervisors should make every reasonable effort to accommodate requests to use Compensatory Time. Supervisors should only deny a request to use compensatory time if they reasonably and in good faith anticipate that it would impose an unreasonable burden on the College's ability to provide services of acceptable quality and quantity for the public during the time requested without the use of the employee's services.

10.0 BEREAVEMENT LEAVE

10.1. Employees are granted 24 hours of Bereavement Leave in the event of death of an Immediate Family member.

11.0 JURY LEAVE

11.1. Eligible Employees necessarily absent from work in compliance with an official requirement to appear for jury service will receive Paid Time Off.

11.2. This allowance covers only time while actually engaged in jury service and reasonable travel time.

11.3. The employee may be asked to provide proof that they actually served on a jury by providing a copy of the pay stub provided by the state for jury pay. A jury summons is insufficient to prove that the employee actually served.

12.0 MILITARY LEAVE

12.1. *Training Leave*. Employees who are members of military reserve units of the U.S. Armed Forces or the National Guard, who are required to attend annual training sessions, will be granted up to fifteen (15) work days of leave with pay each fiscal year while on such training duty. Such leave will be in addition to any annual leave entitlement. Employees shall notify their supervisors in advance of such leaves in order to permit proper scheduling of the workload. Employees requesting such leave are required to provide a copy of their orders to the Human Resources Office before the leave will be granted.

12.2. *Active Duty*. Employees who are called to active duty will be treated according to State Code. Medical benefits will continue until the College is notified that military insurance has been activated. Employees requesting such leave are required to provide a copy of their orders to the Human Resource Office before taking leave.

12.3. Supervisors shall keep an accurate accounting of military leave taken by subordinate employees and shall forward a copy of this report to the Human Resource Office.

Policy #
Date Approved:
Date Amended:
Responsible Office:

SUBJECT: STAFF PAID LEAVE

1.0 PURPOSE

1.1. Paid time off benefits employees by helping them achieve an appropriate work-life balance and to have time for necessary life events. In turn, paid time off Benefits Snow College by helping with employee recruitment, retention and productivity.

1.2. A comprehensive Policy regarding paid and unpaid time off helps Employees and Administration know what benefits are offered, how they are accessed and the procedures to ask for, take and approve paid time off.

2.0 DEFINITIONS

2.1. Administration Employee: Officers of the administration whose primary responsibilities are management and general business operations including the President, Vice -Presidents, Associate Vice Presidents, Assistant Vice Presidents, and other administrative employees as designated by the employee's MOU.

2.2. Birth and Adoption Leave: Leave provided to an Eligible Employee to care for and bond with a newly born or adopted child or foster child.

2.3. Eligible Employees: Regular Staff Members who are defined in their MOU as benefits eligible. Generally this is a Regular Staff Member who is scheduled to work at least seventy-five percent of a fiscal year which may include nine months of full-time employment.

2.4. FMLA Leave: Leave taken in accordance with the Family and Medical Leave Act and College Policy 349.

2.5. Human Resources or HR: The office in the College charged with the administration and record maintenance of personnel matter or such other person as may be specially designated by the President to act in regard to this Policy.

2.6. Immediate Family: An employee's father, mother, husband, wife, son, daughter, sister, brother, grandchildren, grandparent, mother-in-law, father-in-law, brother-in-law, sister-in-law, son-in-law, daughter-in-law.

2.7. Immediate Supervisor: The lowest level of salaried supervision of an Employee. The Immediate Supervisor may designate a Line Supervisor or higher level as the Immediate Supervisor for purposes of this Policy.

2.8. Leave: Paid or non-paid time off.

2.9. Non-Appointment Period: A period of scheduled time off for employees on an 9-, 10-, or 11-month appointment.

2.10. Non-exempt Employee: Those employees classified as non-exempt due to FLSA laws and regulations, typically an employee who is not paid a salary and is eligible for overtime pay.

2.11. Non-Paid Time Off: Time spent away from regular employment duties for which an Employee does not receive pay but does not result in Job Abandonment.

2.12. Paid Time Off: Time spent away from regular employment duties for which an Employee receives pay.

2.13. Probationary Regular Staff Member: Regular Staff Members during their initial period in which they are considered in At-will Employment status and under evaluation.

2.14. Regular Staff Member: a staff member whose employment is of a continuous nature, initially funded for a non-temporary period, who has successfully completed the probationary period. This includes exempt and non-exempt employees not covered by a similar faculty procedure, but excludes Probationary Regular Staff Employees, At-will Employment Employees, Administration Employees, Part-time Staff Employees, Temporary Employees and Adjunct Faculty. Normally, a Regular Staff Member is one assigned to work 75% or more in a position expected to last more than 6 months that is a full-time benefits eligible position and defined as a Regular Staff Member in an employment MOU. May also be referred to as Regular Staff Employee.

3.0 POLICY

3.1. The College provides the following types of Leave to Eligible Employees:

3.1.1. Vacation Leave which is Paid Time Off.

3.1.2. Holiday Leave which is Paid Time Off.

3.1.3. ~~Sick Leave~~Paid Family/Medical Leave which is Paid Time Off.

3.1.4. Birth and Adoption Leave which is Paid Time Off.

~~3.1.4.~~3.1.5. Medical Maternity Leave which is Paid Time Off.

~~3.1.5.~~3.1.6. Compensatory Time which is Paid Time Off.

~~3.1.6.~~3.1.7. Bereavement Leave which is Paid Time Off.

~~3.1.7.~~3.1.8. Jury Leave which may be Paid Time Off.

~~3.1.8.~~3.1.9. Military Leave which may be Paid Time Off.

~~3.1.9.~~3.1.10. FMLA Leave which is not itself Paid Time Off but for which other types of Paid Time Off may be used.

~~3.1.10.~~3.1.11. In addition, the College may grant other types of Leave, such as Administrative Leave, which may or may not be Paid Time Off.

3.2. Leave must be approved in advance by an Employee's Supervisor and is generally at the discretion of the College, with the exception of FMLA Leave. Employees will complete a leave request and upon return a Leave report, and supervisors will approve the leave request and report according to procedures established by the Payroll Office..

3.3. Upon Termination the College will pay Eligible Employees a lump-sum amount ~~for Accrued Vacation Leave and Compensatory Leave~~for certain types of leave subject to caps and forfeiture rules on such accrued Leave and subject to usual withholding and offsets as follows:~~.~~

3.3.1. Unused Vacation Leave is ~~and Compensatory Time are~~ paid out at the Eligible Employee's then rate of pay upon Termination.

3.3.2. Employee may not be paid for more than 240 hours of Vacation Leave, except employees who have consecutive service at the college beginning before Jan 1, 2005 will be allowed to receive payout on 240 hours plus what was accumulated during the current calendar year.

3.3.3. Accrued Compensatory time will be paid out at the Eligible Employee's then rate of pay upon Termination.

~~3.2.1.~~3.3.4. No other leave~~-~~ is eligible for pay~~-~~out at Termination.

3.4. Each Eligible Employee is responsible for submitting a monthly leave report according to procedures and deadlines established by the Payroll Office.

3.5. An Eligible Employee who will require more than 2 weeks off for the employee's own medical condition, or to care for an Immediate Family Member, must apply for FMLA Leave and Short-Term Disability Coverage if available. A failure to apply may result in designating the leave as unpaid. If approved, the FMLA Leave and/or Short-Term Disability coverage will run concurrent with Paid Family/Medical Leave and/or Medical Maternity Leave.

~~3.3.~~3.6. This Policy is intended to work in concert with Policy 349: Family and Medical Leave Act Policy and the College's obligations to reasonably accommodate employees. All employees are entitled to the minimum protections granted by law by the FMLA and applicable disability law and this Policy shall be interpreted and applied consistent with those protections. Employees are not eligible to use leave while on a Non-Appointment Period.

4.0 VACATION LEAVE

4.1. Eligible Employees shall be granted vacation leave each month based on their years/months of Service according to the following schedule. If an Employee is employed less than 100% FTE, that Employee's Vacation Leave is calculated based on the percentage of full-time ~~(2080 hours/year)~~ that they are scheduled to work (using 2080 hours per year as 100% full-time), the most common examples of which are listed here.

~~:~~

~~Category~~Service	~~Vacation Days Per Year~~Vacation Leave Hours earned per month of 100% FTE*	~~Vacation Days Per Month (Hours)~~ Vacation Leave Hours earned per month of 92% FTE*	Vacation Leave Hours earned per month of 83% FTE*	Vacation Leave Hours earned per month of 75% FTE*
0-6 months	~~6~~ 8.00 hours/month	~~N/A (8)~~ 7.36 hours/month	6.64 hours/month	6.00 hours/month
7-36 months	~~15~~10.00 hours/month	9.20 hours/month~~1.25 (10)~~	8.30 hours/month	7.50 hours/month

Formatted

~~4~~3-6 years	~~18~~12.00 hours/month	~~1.5 (12)~~11.04 hours/month	9.96 hours/month	9.00 hours/month
7+ years	~~22~~14.67 hours/month	13.50 hours/month ~~(14.67)~~	12.18 hours/month	11.00 hours/month
*FTE is calculated as percentage of the amount an employee is scheduled to work compared to a full-time schedule of 2080 hours/year. For example: 11-month appointment = 92% FTE 10-month appointment = 83% FTE 9-month appointment = 75% FTE				

~~4.1.1.1.~~~~If an Employee is employed less than 100% FTE, that Employee's Vacation Leave is calculated based on the percentage of full-time (2080 hours/year) that they are scheduled to work.~~

~~4.1.1. Example: An individual working as a .80 FTE staff employee would be entitled to 12 days (15 days x .80) of vacation during the first three years of employment; 18 days during the 4 through 6-year period). Rounding up takes place at the half-way point. Any factor at .50 or above is rounded up; any factor at .49 or below is rounded down.~~

4.2. The maximum accrual of unused vacation that can be carried forward to the new calendar year shall not exceed ~~thirty (30) days (~~240 hours~~)~~. Hours beyond this are forfeited, and not paid out, at the beginning of each calendar year. ~~These thirty (30) days may be added to the entitlement of the forthcoming calendar year.~~ Vacation time is earned by the month and granted on the last day of a month. ~~A day or days of leave follows a month of employment.~~~~Accrual is granted at the end of the month it is earned.~~

4.3. Positions funded by special grants and programs may not carry forward any vacation leave beyond the end of ~~may not accrue vacation days but must take Vacation Leave during~~ each fiscal year and are~~is~~ not eligible for payout upon Termination or the ending of the grant or program. ~~Accrued Vacation Leave unused at the time such a program or project is completed will be forfeited without pay to the employee.~~

4.4. When an employee terminates and then is rehired after 365 days, Vacation Leave is accrued on the same basis as a newly hired Employee; no credit is given for prior College service.

4.5. Employees hired on or before the 15th of the month shall accrue ~~one day of~~ vacation for that month. Employees hired on or after the 16th day of the month shall begin vacation accrual in the following month.

4.6. Employees in a "leave without pay" status shall not accrue Vacation leave during thatis~~is~~ period.

~~4.6.~~4.7. Employees do not accrue Vacation Leave if they are terminated before the ~~15th~~last day of the month.

4.8. Employees should plan to take their ~~annual~~ Vacation ~~l~~Leave each year.

4.9. Employees who transfer to Snow College from another institution in the state system of higher education will retain their accumulative service credits for the purpose of calculating their accumulating vacation benefits earned while employed at Snow College.

~~4.7.~~

Formatted: Indent: Left: 1", No bullets or numbering

5.0 HOLIDAY LEAVE

5.1. Eligible Employees are entitled to nine holidays plus up to three additional days as declared by the President of Snow College (generally falling during the break between fall and spring semester). The following days are holidays for which Paid Time Off is granted:

- 5.1.1. Independence Day – July 4
- 5.1.2. Pioneer Day – July 24
- 5.1.3. Labor Day – The First Monday in September
- 5.1.4. Thanksgiving Day – The Fourth Thursday in November
- 5.1.5. Christmas Day – December 25
- 5.1.6. New Year's Day – January 1
- 5.1.7. Martin Luther King Jr. Day – Third Monday in January
- 5.1.8. Presidents Day – Third Monday in February
- 5.1.9. Memorial Day – Last Monday in May

5.2. If an Employee is required to work on a Holiday, 8 hours of Paid Time Off may be taken on another day as approved by their Supervisor.

5.2.1. A holiday falling on a Saturday will be observed the previous Friday. A holiday falling on a Sunday will be observed the following Monday.

6.0 ~~SICK~~ PAID FAMILY/MEDICAL LEAVE

6.1. Eligibility and Accrual

6.1.1. Eligible Employees shall be granted ~~Sick~~Paid Family/Medical Leave each month at the rate of 8 hours/month for 100% FTE. If an Employee is employed less than 100% FTE, that Employee's ~~Sick~~Paid Family/Medical Leave is calculated based on the percentage of full-time that they are scheduled to work (using 2080 hours per year as 100% full-time), the most common examples of which are listed here.

~~Eligible Employees accumulate paid sick leave credits at the rate of 8 hours for each month of continuous service according to the following schedule.~~

~~Sick Leave~~Paid Family/Medical Leave hours earned per month of 100% FTE*	~~Sick Leave~~Paid Family/Medical Leave hours earned per month of 92% FTE*	~~Sick Leave~~Paid Family/Medical Leave hours earned per month of 83% FTE*	~~Sick Leave~~Paid Family/Medical Leave hours earned per month of 75% FTE*
8.00 hours/month	7.36 hours/month	6.64 hours/month	6.00 hours/month
*FTE is calculated as percentage of the amount an employee is scheduled to work compared to a full-time schedule of 2080 hours/year. For example: 11-month appointment = 92% FTE 10-month appointment = 83% FTE 9-month appointment = 75% FTE			

~~For example, Eligible Employees on 12-month appointments earn up to 96 hours per year. Eligible Employees on nine (9) month appointments earn up to 72 hours of sick leave per year~~~~If an Employee is employed less than 100% FTE, that Employee's Sick Leave is calculated based on the percentage of full-time (2080 hours/year) that they are scheduled to work.~~

~~6.1.1.~~6.1.2. Maximum accumulation of ~~sick~~ Paid Family/Medical leave will be 1,040 hours. ~~This is the point at which long-term disability can provide salary indemnity.~~

6.1.3. Employees hired on or before the 15th day of the month, shall accrue ~~one (1) day sick~~ Paid Family/Medical leave for that month. Employees hired on or after the 16th day of the month, shall begin ~~sick leave~~Paid Family/Medical Leave accrual in the following month.

~~6.1.2.~~6.1.4. Employees do not accrue Paid Family/Medical Leave if they are terminated before the ~~15th~~last day of the month.

6.2. Use of Paid Family/Medical Leave

~~6.1.3.~~6.2.1. Paid Family/Medical Leave is a privilege afforded by the College and may only be used when an employee has an illness or injury, ~~or~~ an employee is required to ~~take~~ care for ~~of~~ a spouse, parent, son, or daughter including a step and/or foster son or daughter due to illness or injury, or for absences otherwise protected by the Family and Medical Leave Act and/or Policy 349 – Family and Medical Leave Act (FMLA)~~y.~~ .

~~6.1.4.~~6.2.2. ~~Sick leave~~Paid Family/Medical Leave may also be used for dental or doctor visits with a qualified dentist or medical practitioner.

~~6.1.5.~~6.2.3. Employees who are ill or injured shall report the absence to their supervisor as soon as possible.

~~6.1.6.~~6.2.4. Employees who miss three or more days because of an illness or injury must, upon request, provide their supervisor or the Human Resource Office with a physician's statement confirming the illness or injury.

~~6.1.7.~~6.2.5. When employees have exhausted all leave, they are in a leave without pay status. Benefits will continue if applicable under the FMLA Policy 349. Employees will not accrue vacation or ~~sick leave~~Paid Family/Medical Leave while in leave without pay status. Leave without pay status is not a right and termination proceedings may occur.

~~6.2. In exceptional cases after all accrued sick leave and earned vacation have been exhausted, extended sick leave may be authorized in writing by the College President.~~

~~6.2.1.~~6.2.6. Employees eligible for and using FMLA leave must first use accrued ~~Sick Leave~~Paid Family/Medical Leave and then accrued Vacation Leave~~.~~, (See Policy 349 Family and Medical Leave Policy).

6.3. Paid Family/Medical Leave Conversion to Vacation:

6.3.1. Employees who have accrued more than ~~65 days~~520 hours of ~~sick leave~~Paid Family/Medical Leave may convert up to ~~4 days~~32 hours of ~~sick leave~~Paid Family/Medical Leave to the following year's Vacation Leave by following the procedures established by the Human Resources office once a year.

6.3.2. Conversion of Paid Family/Medical Leave to Vacation Leave in a given year will not be granted to an employee who has used more than 40 hours of Paid Family/Medical Leave in that year.

6.3.3. Paid Family/Medical Leave converted to Vacation Leave will be included in the maximum accrual balances for Section 3.3.2 and Section 4.2

Formatted: Indent: Left: 1.5", No bullets or numbering

6.4. Paid Family/Medical Leave Pool:

6.4.1. Snow College provides a Paid Family/Medical Leave pool for eligible employees who suffer a catastrophic illness, injury, impairment, or physical or mental condition which requires hospitalization and/or convalescence or recuperation in an extended care facility or at home while under the care of a licensed health care provider.

6.4.2. Paid Family/Medical Leave Pool Eligibility

6.4.2.1. All employees who are past their initial six months of employment and eligible to accrue Paid Family/Medical Leave may apply to use Paid Family/Medical Leave from the Paid Family/Medical Leave pool subject to the other provisions of this policy.

6.4.2.2. Employees must first exhaust all accrued vacation and Paid Family/Medical Leave prior to the use of the Paid Family/Medical Leave pool.

6.4.2.3. An employee is eligible for a maximum of 60 calendar days granted in 30 day increments for each catastrophic health condition unless the medical certification indicates that less than 30 days is necessary.

6.4.2.4. An employee does not have to contribute to the pool in order to apply to use leave from the pool. Employees granted leave from the pool are not required to pay back the time.

6.4.3. Contribution of Time

6.4.3.1. To contribute Paid Family/Medical Leave to the Paid Family/Medical Leave pool, an employee must notify Human Resources.

6.4.3.2. The employee must have a minimum balance of ~~18 days~~144 hours Paid Family/Medical Leave before a contribution can be made. An employee may transfer to the pool 8, 16 or 24 hours of their accrued ~~sick leave~~Paid Family/Medical Leave ~~, in eight-hour day increments, not less than one day nor more than three days per each~~ fiscal year at any time during a fiscal year.~~.~~

6.4.3.3. Employees may not designate a specific person to receive their contribution.

~~Sick leave may be donated at any time during the year, in accordance with the above paragraph.~~

6.4.3.4. Terminating, retiring, and early retiring employees meeting the criteria will have 10 percent of their balance of Paid Family/Medical Leave contributed to the pool upon separation from the college.

6.4.3.5. Contribution of leave to the pool will not affect the eligibility of an employee under the Paid Family/Medical Leave conversion ~~or cash out disbursement~~ provisions of the Paid Family/Medical Leave Policy.

6.4.4. Withdrawal of time from the Pool

6.4.4.1. Employees eligible for family medical leave under Policy 349 must apply for FMLA before withdrawal from the pool is considered.

6.4.4.2. Employees covered by Short Term Disability insurance must submit a claim for STD, if eligible, before withdrawal from the pool is considered.

6.4.4.3. An eligible employee or his/her designee may apply, in writing, to the pool administrator through Human Resources for permission to draw time from the sick leave pool. Employees are ineligible to use this policy and procedure if they are receiving or have applied to receive workers' compensation benefits.

6.4.4.4. Applications to use pool leave will be processed on a first-come, first-served basis.

6.4.4.5. Medical documentation must be attached to the application unless current documentation has already been provided to Human Resources.

6.4.4.6. Failure to make application as soon as the need is foreseeable, or to provide supporting medical documentation may result in the denial of use of ~~donated leave.~~ the Paid Family/Medical Leave pool, it will not be granted retroactively.

6.4.4.7. An eligible employee may not draw time from the Paid Family/Medical Leave pool in an amount that exceeds the lesser of one-third of the total amount of time in the pool or 30 calendar days.

6.4.4.8. The pool administrator will review the application and supporting medical documentation. If the employee is eligible to participate and the absence has been approved in accordance with college procedures, the pool administrator will approve the application and notify the employee and supervisor. If the application is not approved, the employee will be advised of the reason.

6.4.4.9. The employee may use Paid Family/Medical Leave assigned from the pool in the same manner as accrued Paid Family/Medical Leave and shall be treated in the same manner and shall be entitled to accrue the same benefits as an employee who uses ~~such~~ accrued Paid Family/Medical Leave.

6.4.4.10. If the employee receives a medical release for return to work on a part-time basis (either fewer hours per day or fewer hours per week than the employee's regular schedule), the employee may continue to receive and use pool leave, up to its maximums, for the balance of the regular work schedule until the sooner of being medically released for full duty or exhaustion of their pool leave. In this instance, pool leave may be used and will be paid only for the difference between the employee's temporarily reduced work schedule and the employee's regular schedule.

6.4.4.11. When an employee using Paid Family/Medical Leave pool hours returns to full duty, any unused hours revert to the pool.

6.4.4.12. If the employee does not return to work, the employee does not owe the college for Paid Family/Medical Leave pool hours used nor will the college pay the employee for any pool hours remaining.

6.4.4.13. Human Resources shall develop procedures as necessary to implement this Policy and may limit pool leave as necessary for financial reasons of the College.

7.0 BIRTH AND ADOPTION LEAVE

7.1. An Employee is eligible for Birth and Adoption Leave of 80 hours if the Employee is an Eligible Employee and becomes a legal parent due to the birth or adoption of a child or the placement of a foster child and meets the other requirements of this Policy.

7.2. No other employees, including Part-Time Staff Members, Temporary Employees, or Adjunct Faculty, are eligible for Birth and Adoption Leave.

7.3. Birth and Adoption Leave may be used only for the Eligible Employee's own child, it cannot be used for grandchildren or other children even if an Eligible Employee is a de facto parent or legal guardian to that child.

7.4. The employee should give their Immediate Supervisor at least 30 days' notice of their intent to take Birth and Adoption leave when possible. Failure to provide 30 days' notice may result in the employee's request for birth and adoption leave being denied.

7.5. Birth and Adoption Leave is offered in addition to any other leave available to the employee.

7.6. Birth and Adoption Leave may not be used before the birth or actual adoption of a child. Other leave may be used before or after the birth if the employee qualifies under the FMLA or other College leave policies but Birth and Adoption Leave is intended to provide extra time to bond and care for a newborn or adopted or foster child so it must be used only after the birth, adoption or placement.

7.7. Birth and Adoption Leave may be used for 10 consecutive working days or on an intermittent basis as agreed upon in writing with the Immediate Supervisor.

7.8. Birth and Adoption Leave must be used within 30 calendar days of the birth, adoption or placement of a child.

8.0 MEDICAL MATERNITY LEAVE

8.1. When an Eligible Employee gives birth, if the employee is disabled due to pregnancy or birth ~~or requires time to recover from giving birth~~ the employee may request ~~that employee will be eligible for~~up to an additional ~~4 weeks~~31 consecutive calendar days of paid leave if the employee is disabled due to pregnancy related conditions or birth. This leave is in addition to leave provided for Birth and Adoption Leave which is provided for bonding regardless of disability. This leave is counted as FMLA leave.

8.2. This Leave is granted so that an Eligible Employee may have extra time off due to pregnancy or the birth of a child when those cause a temporary disability. Calendar days are used to recognize that this leave is to be used during the pregnancy or after the birth during a consecutive period even if that time period occurs when an Eligible Employee would not normally work due to weekends, college holidays, etc.

8.3. Whether the Eligible Employee is "disabled" will be determined in accord with the standards provided by the FMLA and state and federal laws, rules and regulations regarding disabilities. To qualify, the Eligible Employee must submit the necessary FMLA paperwork to Human Resources.

~~Employees with will not be eligible for this leave if they have short-term disability coverage must first apply for that. A failure to apply will result in~~

~~denial of this leave. If the employee does have short-term disability coverage, this leave will pay the difference between the short-term disability payment and the employee's regular pay during this leave period. If the employee does not have short-term disability coverage, or if the short-term disability claim is denied, the employee will receive full pay and benefits during this leave period.and fail to file a claim with the insurance company.~~

~~If the employee does not have short-term disability coverage, or if the short-term disability claim is denied, the employee will receive full pay and benefits during the leave.~~

~~If the employee does have short-term disability coverage, the leave will pay the difference between the short-term disability payment and the employee's regular pay.~~

~~8.1.1.1.Employees will not be eligible for this leave if they have short-term disability coverage and fail to file a claim with the insurance company.~~

~~These 4 weeks must be taken consecutively after the birth of the child.~~

~~8.2.~~8.4. This leave does not preclude seeking additional reasonable accommodations, such as leave, or remaining FMLA leave in accord with disability and FMLA law, rules and regulations. ~~Employees who need disability leave due to pregnancy or childbirth prior to the birth of a child or in addition to this Medical Maternity Leave may apply for FMLA leave and/or Sick Leave in accord with those provisions of this Policy.~~

~~8.3. Medical Maternity Leave is offered in addition to any other leave available to the employee.~~

9.0 COMPENSATORY TIME

9.1. Non-Exempt Employees may elect to receive Compensatory Time in~~-~~lieu of overtime payment.

9.2. Exempt Employees may receive Compensatory Time according to state and federal law as further explained in the Procedures to this Policy.

9.3. Compensatory time must be used before Vacation Leave.

9.4. While Compensatory Time may be used only with approval, Supervisors should make every reasonable effort to accommodate requests to use Compensatory Time. Supervisors should only deny a request to use compensatory time if they reasonably and in good ~~-~~faith anticipate that it would impose an unreasonable burden on the College's ability to provide services of acceptable quality and quantity for the public during the time requested without the use of the employee's services.

10.0 BEREAVEMENT LEAVE

10.1. Employees are granted 24 hours of Bereavement Leave in the event of death of an Immediate Family member~~, or in the event the Employee or Employee's Spouse has a Miscariage~~ ~~.~~

11.0 JURY ~~AND WITNESS~~ LEAVE

11.1. Eligible Employees necessarily absent from work in compliance with an official requirement to appear for jury service will receive Paid Time Off. ~~provided the Employee turns over any jury service pay provided to him or her.~~

11.2. This allowance covers only time while actually engaged in jury service and reasonable travel time.

~~11.2.~~11.3. The employee may be asked to provide proof that they actually served on a jury by providing a copy of the pay stub provided by the state for jury pay. A jury summons is insufficient to prove that the employee actually served.

12.0 MILITARY LEAVE

12.1. *Training Leave*. Employees who are members of military reserve units of the U.S. Armed Forces or the National Guard, who are required to attend annual training sessions, will be granted up to fifteen (15) work days of leave with pay each fiscal year while on such training duty. Such leave will be in addition to any annual leave entitlement. Employees shall notify their supervisors in advance of such leaves in order to permit proper scheduling of the workload. Employees requesting such leave are required to provide a copy of their orders to the Human Resources Office before the leave will be granted.

12.2. *Active Duty*. Employees who are called to active duty will be treated according to State Code. Medical benefits will continue until the College is notified that military insurance has been activated. Employees requesting such leave are required to provide a copy of their orders to the Human Resource Office before taking leave.

12.3. Supervisors shall keep an accurate accounting of military leave taken by subordinate employees and shall forward a copy of this report to the Human Resource Office.

SUBJECT: PAYMENT CARD HANDLING POLICY

1.0 PURPOSE

1.1. The purpose of this policy is to protect payment card data and to comply with the Payment Card Industry Data Security Standards (PCI DSS) requirements for transmitting, handling, and storage of payment card data.

2.0 REFERENCES

2.1. Payment Card Industry Data Security Standard (PCI DSS), Requirements and Security Assessment Procedures, https://www.pcisecuritystandards.org/pci_security/

3.0 DEFINITIONS

3.1. **CAV2, CVC2, CID, or CVVC data:** The three or four-digit value printed on the card or signature strip used to verify card-not-present transactions.

3.2. **Degaussing**: Process or technique that demagnetizes the disk such that all data stored on the disk is permanently destroyed.

3.3. **Cardholder data**: Cardholder Data includes the Primary Account Number (PAN), Cardholder Name, Expiration Date, and Service Code.

3.4. **E-Commerce**: Electronic commerce consists of the buying and selling of products or services over electronic systems such as the Internet or other computer networks.

3.5. **Mask** (or truncate): The practice of removing a data segment. Commonly, when account numbers are truncated, the first 12 digits are deleted, leaving only the last 4 digits while replacing the deleted numbers with asterisks (*).

3.6. **Media**: Objects on which data can be stored. These include computers, removable electronic media, networking and communications hardware, telecommunications lines, paper receipts, paper reports, and faxes.

3.7. **Payment Card**: An instrument used in lieu of cash in the form of a credit, debit, or charge card.

3.8. **Payment Card Industry Data Security Standards (PCI DSS)**: Data security standards developed by the major payment card companies (Visa, MasterCard, Discover, American Express and JCB) to encourage and enhance cardholder data security and facilitate the broad adoption of consistent data security measures globally.

3.9. **Payment Application Data Security Standards (PA DSS)**: Data security standards derived from PCI DSS as a guideline for software vendors and other developed secure payment applications that do not store sensitive authentication data, and ensure their payment applications support compliance with the PCI DSS.

3.10. **Payment Card Merchant**: A department or other auxiliary which has been set up through a financial institution with the ability to accept payment cards as payment for goods or services.

3.11. **Payment Gateway**: Facilitates the transfer of payment card transaction information between a payment portal (such as a website) and the acquiring bank.
3.12. **PCI Compliance Committee**: Committee comprised of employees from the College's Information Technology (IT) Department, Information Security Officer (ISO), and Controller's Office charged with ensuring the College's compliance with PCI DSS.
3.13. **Primary Account Number (PAN)**: Unique payment card number that identifies the issuer and the particular cardholder account.
3.14. **Point of Sale (POS) device**: A POS device is the hardware and/or software used to process payments and transactions at merchant locations.
3.15. **Sensitive Authentication Data**: Sensitive Authentication Data includes the full magnetic stripe data or equivalent on a chip, CAV2/CVC2/CVV2/CID, and PINs/PIN blocks.

4.0 POLICY

4.1. All departments and other auxiliaries within the College that function as a payment card merchant must comply with established security control measures including:
4.1.1. Approval from the College Controller (unless the Controller is the chair of the PCI Compliance Committee) and PCI Compliance Committee before entering into any contract or purchase of software and/or equipment that involve payment cards. This requirement applies regardless of the transaction method or technology used.
4.1.2. Notification to the Controller's Office and Information Security Officer of all technology implementations.
4.1.3. Establishment of payment card handling procedures for safeguarding cardholder data. This pertains to ALL transactions initiated via the telephone, in person, mail order, ecommerce, etc.
4.1.4. Compliance with current Payment Card Industry Data Security Standards (PCI DSS).
4.1.5. Participation in an annual security Self-Assessment Questionnaire (SAQ) conducted by the Payment Card Merchant in conjunction with the PCI Compliance Committee and reported to the Vice President of Finance and Administrative Services to ensure compliance with this policy and associated procedures.
4.1.6. Payment applications and POS devices implemented must be PA DSS validated.

4.2. All ecommerce payments must be processed through a College approved payment gateway, unless an exemption has been approved by the PCI Compliance Committee.

4.2.2. A department or other auxiliary of the College shall not enter into an outsourcing agreement with a third-party provider, including software applications, for payment card processing until such an agreement is first approved by the Controller in conjunction with the PCI Compliance Committee and the Procurement Office.

4.3. All cardholder data and customer information must be kept secure and confidential at all times.

4.3.2. Payment card receipts should be treated in the same manner as cash. Refer to the College's Cash Handling Policy.

4.3.3. All media containing cardholder data must be maintained in a secure environment limited to authorized staff. Secure environments include locked drawers, file cabinets in locked offices, safes, and encrypted electronic storage devices.

4.3.3.1. Payment card merchants who accept mail or phone payments must immediately destroy any paper notes that contain any Cardholder Data once the transaction is completed. e.g. cross-cut shredding.

4.3.4. Sensitive authentication data must never be stored on computers or networks.

4.3.5. The PAN and expiration date must be truncated, masked, or encrypted wherever it is electronically stored.

4.3.6. Cardholder data must be transmitted or delivered in a secured manner, such as SSL encryption, or sealed envelopes through the US postal service or equivalent.

4.3.7. Cardholder data must never be sent or accepted via end-user messaging technologies (for example: fax, email, instant messaging, SMS, chat, etc.) or over voicemail. If inadvertently received, the cardholder data must never be used to process a payment. Follow approved departmental operating procedures for the appropriate method of responding to and deleting the cardholder data if received from a payee in a prohibited manner.

4.3.8. Cardholder data must not be stored in spreadsheets, word processing documents, personal databases, text files, or other types of data storage mechanisms.

4.3.9. The payment card merchant must use processing equipment that produces receipts with a masked (or truncated) cardholder's PAN. Payment card merchants must mask the cardholder's PAN on the customer's receipt and should also mask the merchant's copy of the receipt if there is no business constraint.

4.3.10. The level of security controls applied to the College's network must at least match the highest level of classification of the data being transmitted.

4.3.11. All personnel involved in payment card handling are required to receive payment card handling security training at least annually provided by the PCI Compliance Committee.

4.4. All cardholder data and customer information must be protected from unauthorized access.

4.4.2. Physical and electronic access to payment card processing and cardholder data must be restricted to appropriate and approved personnel.

4.4.3. Background checks must be performed in accordance with current Human Resource policy. https://snow.edu/offices/hr/

4.4.4. Appropriate segregation of duties must be established between payment card processing (including refunds) and the reconciliation function. Proper approval, as determined by each Payment Card Merchant, of all payment card refunds is required.

4.4.5. The Controller's Office and Information Security Officer must be notified prior to implementation of any technology changes affecting payment card transaction processing associated with the merchant account.

4.4.6. Proper user authentication and password management must be in place as required by PCI DSS and the College Information Security Policy.

4.4.7. All access to cardholder data must be logged and monitored.

4.5. All breaches in security regarding cardholder data must be reported to the Vice President of Finance and Administrative Services, the Chief Information Officer and the Information Security Officer immediately upon discovery.

4.6. Self-assessments and testing must be performed to ensure compliance with PCI DSS.

4.6.2. Payment card handling procedures and equipment are subject to audit by the College Internal Audit department, external audit, or Payment Card review firms.

4.6.3. An annual PCI DSS self-assessment and periodic network-based vulnerability scans must be conducted to ensure security controls are in place to protect the technology implementations.

4.6.4. The results of the annual self-assessment must be reported to the Vice President of Finance and Administrative Services and the Controller's Office and Information Security Officer.

4.6.5. Departments not complying with approved safeguarding, storage, and processing procedures may lose the privilege to serve as a payment card merchant.

4.7. Payment card transaction records and cardholder data must be retained and destroyed appropriately.

4.7.2. Original sales receipts and all supporting documentation must be retained as established by the Utah Code Section 63A- 12 or State Agency General Records Retention Schedule.

4.7.2.1. All paper documentation containing cardholder data must be destroyed in a manner that will render it unreadable, e.g. cross- cut shredding.

4.7.2.2. All electronic cardholder data must be rendered unreadable by destroying the media on which it is stored, e.g. drilling holes in the media or when cost-effective degaussing.

4.8. Payment Card Merchants with Payment Cards that have been inadvertently left and remain unclaimed:

4.8.2. May return a Payment Card inadvertently left at their location, to the Cardholder, until the close of the business day. A Payment Card may only be returned to the cardholder if positive identification is provided.

4.8.2.1. A Payment Card not claimed by the cardholder by the close of the business day must be processed in accordance with the applicable merchant agreement (e.g. following the lost Payment Card instructions on the back of a Payment Card or send the Payment Card to the College Cashier's Office to be placed in the vault until claimed).

Policy # 201
Date Approved: January 22, 2013
Date Amended:
Responsible Office: Controller's Office

SUBJECT: PAYMENT CARD HANDLING POLICY

1.0 PURPOSE

1.1. The purpose of this policy is to protect payment card data and to comply with the Payment Card Industry Data Security Standards (PCI DSS) requirements for transmitting, handling, and storage of payment card data.

2.0 REFERENCES

2.1. Payment Card Industry ~~(PCI)~~ Data Security Standard (PCI DSS), Requirements and Security Assessment Procedures, ~~Version 2.0 , October 2010, www.pcisecuritystandards.org/documents/pci_dss_v2.pdf~~ https://www.pcisecuritystandards.org/pci_security/

3.0 DEFINITIONS

3.1. **CAV2, CVC2, CID, or CVVC data:** ~~**CVC2/CVV2**: A~~ The three or four-digit value printed on the card or signature strip used to verify card-not-present transactions. ~~for card validation or verification.~~

3.2. **Degaussing** ~~(erasure)~~: Process or technique that demagnetizes the disk such that all data stored on the disk is permanently destroyed. ~~A process that renders previous data unrecoverable. Proper degaussing will ensure there are not sufficient magnetic remnants to reconstruct the data.~~

3.3. **Cardholder data**: Cardholder Data includes the Primary Account Number (PAN), ~~by itself or in conjunction with the~~ Cardholder Name, Expiration Date, ~~or~~ and Service Code.

3.4. **E-Commerce**: Electronic commerce consists of the buying and selling of products or services over electronic systems such as the Internet or other computer networks.

3.5. **Mask** (or truncate): The practice of removing a data segment. Commonly, when account numbers are truncated, the first 12 digits are deleted, leaving only the last 4 digits while replacing the deleted numbers with asterisks (*).

3.6. **Media**: Objects on which data can be stored. These include computers, removable electronic media, networking and communications hardware, telecommunications lines, paper receipts, paper reports, and faxes.

3.7. **Payment Card**: An instrument used in lieu of cash in the form of a credit, debit, or charge card.

3.8. **Payment Card Industry Data Security Standards (PCI DSS)**: Data security standards developed by the major payment card companies (Visa, MasterCard, Discover, American Express and JCB) to encourage and enhance cardholder data security and facilitate the broad adoption of consistent data security measures globally.

3.9. **Payment Application Data Security Standards (PA DSS)**: Data security standards derived from PCI DSS as a guideline for software vendors and other developed secure payment applications that do not store sensitive authentication data, and ensure their payment applications support compliance with the PCI DSS.

3.10. **Payment Card Merchant**: A department or other auxiliary which has been set up through a financial institution with the ability to accept payment cards as payment for goods or services.

3.11. **Payment Gateway**: Facilitates the transfer of payment card transaction information between a payment portal (such as a website) and the acquiring bank.

3.12. **PCI Compliance Committee**: Committee comprised of employees from the College's Information Technology (IT) Department, Information Security Officer (ISO), and Controller's Office ~~Business Office~~ charged with ensuring the College's compliance with PCI DSS.

3.13. **Primary Account Number (PAN)**: Unique payment card number that identifies the issuer and the particular cardholder account.

3.14. **Point of Sale (POS) device**: A POS device is the ~~The~~ hardware and/or software used to process payments and transactions at merchant locations.

3.15. **Sensitive Authentication Data**: Sensitive Authentication Data includes the full magnetic stripe data or equivalent on a chip, CAV2/CVC2/CVV2/CID, and PINs/PIN blocks. ~~Security related information (including but not limited to card validation codes/values (CVC2/CVV2), full magnetic- stripe data, PINs, and PIN blocks) used to authenticate cardholders, and/or authorize payment card transactions.~~

4.0 POLICY

4.1. All departments and other auxiliaries within the College that function as a payment card merchant must comply with established security control measures including:

4.1.1. Approval from the College Controller (unless the Controller is the chair of the PCI Compliance Committee) and PCI Compliance Committee before entering into any contract or purchase of software and/or equipment that involve payment cards. This requirement applies regardless of the transaction method or technology used.

~~4.1.2. Compliance with College Purchasing policies (www.snow.edu/purchasing/).~~

4.1.2. Notification to the ~~Chief Information Officer~~ Controller's Office and Information Security Officer of all technology implementations.

4.1.3. Establishment of payment card handling procedures for safeguarding cardholder data. This pertains to ALL transactions initiated via the telephone, in person ~~over the counter~~, mail order, ecommerce, etc.

4.1.4. Compliance with current Payment Card Industry Data Security Standards (PCI DSS).

4.1.5. Participation in an annual security Self-Assessment Questionnaire (SAQ) conducted by the Payment Card Merchant in conjunction with the PCI Compliance Committee and reported to the Vice President of Finance and Administrative Services to ensure compliance with this policy and associated procedures.

4.1.6. Payment applications and POS devices implemented must be PA DSS validated.

4.2. All ecommerce payments must be processed through a College approved payment gateway, unless an exemption has been approved by the PCI Compliance Committee.

4.2.2. A department or other auxiliary of the College shall not enter into an outsourcing agreement with a third-party provider, including software applications, for payment card processing until such an agreement is first approved by the Controller in conjunction with the PCI Compliance Committee and the Procurement Office.

4.3. All cardholder data and customer information must be kept secure and confidential at all times.

4.3.2. Payment card receipts should be treated in the same manner as cash. Refer to the College's Cash Handling Policy.

4.3.3. All media containing cardholder data must be maintained in a secure environment limited to authorized staff. Secure environments include locked drawers, file cabinets in locked offices, safes, and encrypted electronic storage devices.

4.3.3.1. Payment card merchants who accept mail or phone payments must immediately destroy any paper notes that contain any Cardholder Data ~~the cardholder's PAN~~ once the transaction is completed. e.g. cross-cut shredding.

4.3.4. Sensitive authentication data must never be stored on computers or networks.

4.3.5. The PAN and expiration date must be truncated, masked, or encrypted wherever it is electronically stored.

4.3.6. Cardholder data must be transmitted or delivered in a secured manner, such as SSL encryption, or sealed envelopes through the US postal service or equivalent.

~~4.3.6.1. No cardholder data is permitted to be received via facsimile.~~

4.3.7. Cardholder data must never be sent or accepted ~~over email.~~ via end-user messaging technologies (for example: fax, email, instant messaging, SMS, chat, etc.) or over voicemail. If inadvertently received, the cardholder data must never be used to process a payment. Follow approved departmental operating procedures for the appropriate method of responding to and deleting the cardholder data if received from a payee in a prohibited manner.

~~4.3.8. Cardholder data must never be sent or accepted over voicemail.~~

4.3.9. Cardholder data must not be stored in spreadsheets, word processing documents, personal databases, text files, or other types of data storage mechanisms.

4.3.10. The payment card merchant must use processing equipment that produces receipts with a masked (or truncated) cardholder's PAN. Payment card merchants must mask the cardholder's PAN on the customer's receipt and should also mask the merchant's copy of the receipt if there is no business constraint.

4.3.11. The level of security controls applied to the College's network must at least match the highest level of classification of the data being transmitted.

4.3.12. All personnel involved in payment card handling are required to ~~attend~~ receive payment card handling security training at least annually ~~conducted~~ provided by the PCI Compliance Committee.

4.4. All cardholder data and customer information must be protected from unauthorized access.

4.4.2. Physical and electronic access to payment card processing and cardholder data must be restricted to appropriate and approved personnel.

4.4.3. Background checks must be performed in accordance with current Human Resource policy. https://snow.edu/offices/hr/ ~~the Criminal Background Checks Policy 13.2.2 (www.snow.edu/hr/pdf/13.2.2.pdf).~~

4.4.4. Appropriate segregation of duties must be established between payment card processing (including refunds) and the reconciliation function. ~~Supervisory approval~~ Proper approval, as determined by each Payment Card Merchant, of all payment card refunds is required.

4.4.5. The ~~Chief Information Officer~~ Controller's Office and Information Security Officer must be notified prior to implementation of any technology changes affecting payment card transaction processing associated with the merchant account.

4.4.6. Proper user authentication and password management must be in place as required by PCI DSS and the College Information Security Policy ~~(www.snow.edu/itsecurity/)~~.

4.4.7. All access to cardholder data must be logged and monitored.

4.5. All breaches in security regarding cardholder data must be reported to the Vice President of Finance and Administrative Services, the Chief Information Officer and the Information Security Officer immediately upon discovery.

4.6. Self-assessments and testing must be performed to ensure compliance with PCI DSS.

4.6.2. Payment card handling procedures and equipment are subject to audit by the College Internal Audit department, ~~and~~ external audit, or Payment Card review firms.

4.6.3. An annual PCI DSS self-assessment and periodic network-based vulnerability scans must be conducted to ensure security controls are in place to protect the technology implementations.

4.6.4. The results of the annual self-assessment must be reported to the Vice President of Finance and Administrative Services and the ~~Chief Information Officer~~ Controller's Office and Information Security Officer.

4.6.5. Departments not complying with approved safeguarding, storage, and processing procedures may lose the privilege to serve as a payment card merchant.

4.7. Payment card transaction records and cardholder data must be retained and destroyed appropriately.

4.7.2. Original sales receipts and all supporting documentation must be retained as established by the Utah Code Section 63A- 12 or State Agency General Records Retention Schedule.

4.7.2.1. All paper documentation containing cardholder data must be destroyed in a manner that will render it unreadable, e.g. cross- cut shredding.

4.7.2.2. All electronic cardholder data must be rendered unreadable by destroying the media on which it is stored, e.g. drilling holes in the media or when cost-effective degaussing.

4.8. Payment Card Merchants with Payment Cards that have been inadvertently left and remain unclaimed:

4.8.2. May return a Payment Card inadvertently left at their location, to the Cardholder, until the close of the business day. A Payment Card may only be returned to the cardholder if positive identification is provided.

4.8.2.1. A Payment Card not claimed by the cardholder by the close of the business day must be processed in accordance with the applicable merchant agreement (e.g. following the lost Payment Card instructions on the back of a Payment Card or send the Payment Card to the College Cashier's Office to be placed in the vault until claimed).

SUBJECT: Intellectual Property

1.0 PURPOSE

Snow College recognizes that there is a mutual benefit between an individual and the College to encourage innovation, experimentation, invention, and development of intellectual properties that meet the College's plans and mission. The individual benefits, learning new skills and knowledge, while the College strengthens its reputation for quality and effectiveness. Snow College is committed to encouraging and recognizing creative efforts by sharing any financial returns fairly with the creator.

This Policy permits an individual to receive recognition and compensation for Intellectual Property while protecting the College's contribution and investment. Ownership of Intellectual Property rights are not necessarily “all-or-nothing” propositions. Rather, the rights of ownership of intellectual properties should be allocated in ways that support the mutual interests of the College, faculty, staff, and students and this Policy does that.

2.0 DEFINITIONS

2.1. Assigned Duty: performance of a task or project pursuant to the normal course or scope of an employee’s duties or pursuant to a contractual obligation, assignment, or directive whether or not within the normal scope of an employee’s employment. Except for prior written agreement, creation of Instructional Materials is not in the scope of Assigned Duty but is addressed separately.

2.2. Copyrightable Material: anything that is an original work of authorship, fixed in a tangible medium of expression coming within the definition of the U.S. Library of Congress Copyright Office. Copyrightable material includes but is not restricted to:

2.2.1. Unwritten materials: literary, dramatic, and musical materials or works, published or unpublished.

2.2.2. Visual and/or recorded materials: sound, visual, audio-visual, and television films or tapes, video tapes, web sites, motion pictures, or other recordings or transcriptions, published or unpublished.

2.2.3. Courseware and classroom materials: audio-visual, CDs, research collections, published and unpublished.

2.2.4. Lecture notes and published articles or books based on lecture notes; slide collections; other research collections, written critiques and literary works, and so forth.

2.2.5. Visual artwork and graphic design.

2.3. Creator: a College employee or student who brings Intellectual Property into existence which includes an inventor in the context of patentable inventions or an author in the context of copyrightable works of authorship.

2.4. Equity: the money value of a property or the financial investment in the development of that property.

2.5. Incidental Use of College Resources: that use which does not involve significant additional expenses on the part of the institution for materials or other resources other than those incurred as part of the creator's normal duties. Examples include the use of office space, office computers and printers, licensed software otherwise provided to the individual as part of their employment, and facilities generally available to all college employees, such as library facilities.

2.6. Instructional Materials:

   2.6.1. Core Elements of Curriculum: The foundational elements of curricula, including, but not limited to, a master course syllabus, list of course content, learning outcomes, web links to supplementary content not created in-house, reading lists, bibliographies, standardized materials developed by the department for use with specific courses.

   2.6.2. Course Individualization Materials: Materials developed by the Creator for use in his/her individual course, including, but not limited to, lecture notes, assignments, test questions and answers/solutions, visual presentations, audio/video recordings.

2.7. Intellectual Property (IP): Creations of the mind – creative works or ideas embodied in a form that can be shared or can enable others to recreate, emulate, or manufacture them. Intellectual Property includes, but is not limited to, any material within one or more of the following categories:

   2.7.1. Anything that is copyrightable;

   2.7.2. A potentially patentable invention, machine, article of manufacture, process, or improvement in any type of these;

   2.7.3. An issued patent;

   2.7.4. A legal right that inheres in a patent; or

   2.7.5. An item that may be trademarked.

2.8. Ownership: the right to use IP or grant others that right.

2.9. Patentable Materials: Patentable materials include, but are not limited to, ideas for the development of a unique process or invention of equipment.

2.10. Substantial Use of College resources: use which requires significant additional expenses that are not part of standard expenses for supporting a creator in his/her normal duties. Examples include, but are not limited to, licensed software that is not normally provided to the individual as part of their employment, assistance and time of other College employees beyond their normal duties, use of equipment, such as machining tools or electronic equipment, or the use of facilities, such as video facilities or laboratories.

   2.10.1. The use of time or salary provided by the college to an employee while on Sabbatical Leave shall not be considered substantial use unless specified in a Written Agreement.

2.11. Written Agreement: Any written (paper or electronic) communication between a Creator and an agent of the College governing the ownership and/or equity of IP.

3.0 POLICY

3.1. The assignment of IP to the individual or the College will be based on the following:

3.1.1. The Creator will own the IP and any resulting equity when an individual produces it as a result of his/her own efforts and not as part of an Assigned Duty or with Substantial Use of College resources.

3.1.2. Snow College will own the IP and any resulting equity in any IP when an individual produces it as part of an Assigned Duty (except Instructional Material which is addressed in section 3.1.3) or with Substantial Use of College resources, facilities, or funds, except as provided in Written Agreement.

3.1.2.1. To the extent possible, whenever it can be foreseen that commercially viable IP will be produced, a Written Agreement between the College and the Creator should be concluded before the material is created. The College is responsible to report to the Controller's office a) the cost to create the IP, b) the profits from the IP, and c) the selling price if the IP is ever sold.

3.1.2.2. If a Written Agreement is not concluded before material is created or a Written Agreement needs to be modified, a subsequent or modified Written Agreement may be signed only by the President of the College and must provide for at least a fair return to the College for use of College resources.

3.1.3. The Creator will own Instructional Material IP, with exceptions as follows:

3.1.3.1. The Creator as a condition of employment with Snow College agrees to grant Snow College an irrevocable, royalty-free, non-transferrable, non-exclusive license to use Core Elements of Curriculum for educational purposes while the Creator is employed by Snow College and in perpetuity after the Creator leaves Snow College to maintain continuity of classes and programs. This also applies to Course Individualization Materials if they have been jointly developed with other instructors or have been widely shared across a Department for use by other instructors. Before Course Individualization Materials are shared with a for-profit entity a Written Agreement must be concluded between the College and the Creator.

3.1.3.2. The Creator as a condition of employment with Snow College agrees to grant Snow College an irrevocable, royalty-free, non-transferrable, non-exclusive license to use Course Individualization Materials for educational purposes while the Creator is employed by Snow College and until the end of the next academic year after Creator leaves Snow College to maintain continuity of classes and programs.

3.1.4. Copyright in the following materials (3.1.4.1) that result from customary teaching, research, scholarly and artistic activities is presumably held by the Creator unless the College shows that they were created as part of an Assigned Duty or with Substantial Use of College resources. However, the Creator as a condition of employment with Snow College agrees to grant Snow College an irrevocable, royalty-free, non-transferrable, non-exclusive license to use the IP for educational purposes, to display or perform the works, or to use the works for marketing purposes in perpetuity.

3.1.4.1. Scholarly articles, research bulletins, monographs, paintings, musical and dramatic compositions, sculptures, architectural designs, books, textbooks, lab manuals, submissions to scientific and technical journals, reference works and the like.

3.1.5. Snow College will own non-Instructional Material IP and any resulting equity when an individual produces it as part of an Assigned Duty. The College is responsible to make clear in a written designation when this is the case.

3.1.6. The IP and content of online, video and similar courses not part of the traditional teaching method will be owned by the College unless a Written Agreement is entered into prior to development of the course.

3.1.7. The following chart is designed to help in the determination of ownership and equity. It is also designed to help the Creator and the College create a prior or superseding Written Agreement when necessary:

IF the Intellectual Property is produced…	THEN
A. As an individual project of the Creator(s) with Incidental Use of College resources and not as part of specific assignment or Written Agreement	**Ownership** resides with the Creator(s) exclusively. Any resulting **equity** belongs solely to the Creator. The Creator is responsible for obtaining the appropriate copyright or patent and any related expenses.
B. As an individual project of the Creator(s) with Substantial Use of College resources	**Ownership** is presumed to reside with the College but may be assigned by Written Agreement to the Creator(s) after fair compensation to the College for use of the College's resources. The Creator is responsible for obtaining the appropriate copyright or patent and any related expenses.
C. As part of a specific College Assigned Duty, including written assignment or agreement, and thus regarded by the College as College duty or task	**Ownership** resides with the College. The College is responsible for obtaining the appropriate copyright or patent and any related expenses.
D. As Instructional materials – Core Elements of Curriculum or As Instructional materials – Course Individualization Materials that are jointly developed or widely shared across a Department	**Ownership** resides with the Creator but the Creator grants Snow College an irrevocable, royalty-free, non-transferrable, non-exclusive license to use Core Elements of Curriculum for educational purposes while the Creator is employed by Snow College and in perpetuity after Creator leaves Snow College to maintain continuity of classes and programs. Before Course Individualization Materials are shared with a for-profit entity a Written Agreement must be concluded between the College and the Creator.

E. As Instructional materials – Course Individualization Materials	**Ownership** resides with the Creator but the Creator grants Snow College an irrevocable, royalty-free, non-transferrable, non-exclusive license to use Course Individualization Materials for educational purposes while the Creator is employed by Snow College and until the end of the next academic year after Creator leaves Snow College to maintain continuity of classes and programs.
F. As part of a grant or contract funded by an outside agency	**Ownership** and **equity** will be defined by the terms of the contract or grant. The outside agency is responsible for any expenses related to obtaining a copyright or patent.
G. By a student as part of a course making incidental use of College resources	The IP belongs to the Creator(s) but the Creator(s) grant Snow College an irrevocable, royalty-free, non-transferable, non-exclusive license to use or display works of art or other copyrightable materials for recruitment, marketing, and educational purposes in perpetuity.

3.2. Individuals engaged in the development of copyrightable or patentable materials must comply with existing copyright and patent law. Nothing in this policy invests any rights in any person who produces IP as the result of unauthorized use of College resources.

3.3. In the event that the College and the Creator(s) cannot reach an agreement regarding Ownership and Equity for IP, then the Faculty Senate shall convene an ad hoc committee consisting of three faculty senators (one in the Creator's division, two from without), an administrator from the CAO's office, an administrator from the Controller's office, and a non-voting representative of HR to arbitrate the matter; their decision will be final.

SUBJECT: Intellectual Property

1.0 PURPOSE

Snow College recognizes that there is a mutual benefit between an individual and the College to encourage innovation, experimentation, invention, and development of intellectual properties that meet the College's plans and mission. The individual benefits, learning new skills and knowledge, while the College strengthens its reputation for quality and effectiveness. Snow College is committed to encouraging and recognizing creative efforts by sharing any financial returns fairly with the creator.

This Policy permits an individual to receive recognition and compensation for Intellectual Property while protecting the College's contribution and investment. Ownership of Intellectual Property rights are not necessarily "all-or-nothing" propositions. Rather, the rights of ownership of intellectual properties should be allocated in ways that support the mutual interests of the College, faculty, staff, and students and this Policy does that.

2.0 DEFINITIONS

2.1. Assigned Duty: performance of a task or project pursuant to the normal course or scope of an employee's duties or pursuant to a contractual obligation, assignment, or directive whether or not within the normal scope of an employee's employment. Except for prior written agreement, creation of Instructional Materials is not in the scope of Assigned Duty but is addressed separately.

2.2. Copyrightable Material: anything that is an original work of authorship, fixed in a tangible medium of expression coming within the definition of the U.S. Library of Congress Copyright Office. Copyrightable material includes but is not restricted to:

2.2.1. Unwritten materials: literary, dramatic, and musical materials or works, published or unpublished.

2.2.2. Visual and/or recorded materials: sound, visual, audio-visual, and television films or tapes, video tapes, web sites, motion pictures, or other recordings or transcriptions, published or unpublished.

2.2.3. Courseware and classroom materials: audio-visual, CDs, research collections, published and unpublished.

2.2.4. Lecture notes and published articles or books based on lecture notes; slide collections; other research collections, written critiques and literary works, and so forth.

2.2.5. Visual artwork and graphic design.

2.3. Creator: a College employee or student who brings Intellectual Property into existence which includes an inventor in the context of patentable inventions or an author in the context of copyrightable works of authorship.

2.4. Equity: the money value of a property or the financial investment in the development of that property.

2.5. Incidental Use of College Resources: that use which does not involve significant additional expenses on the part of the institution for materials or other resources other than those incurred as part of the creator's normal duties. Examples include the use of office space, office computers and printers, licensed software otherwise provided to the individual as part of their employment, and facilities generally available to all college employees, such as library facilities.

2.6. Instructional Materials:

2.6.1. Core Elements of Curriculum: The foundational elements of curricula, including, but not limited to, a master course syllabus, list of course content, learning outcomes, web links to supplementary content not created in-house, reading lists, bibliographies, standardized materials developed by the department for use with specific courses.

2.6.2. Course Individualization Materials: Materials developed by the Creator for use in his/her individual course, including, but not limited to, lecture notes, assignments, test questions and answers/solutions, visual presentations, audio/video recordings.

2.7. Intellectual Property (IP): Creations of the mind – creative works or ideas embodied in a form that can be shared or can enable others to recreate, emulate, or manufacture them. Intellectual Property includes, but is not limited to, any material within one or more of the following categories:

2.7.1. Anything that is copyrightable;

2.7.2. A potentially patentable invention, machine, article of manufacture, process, or improvement in any type of these;

2.7.3. An issued patent;

2.7.4. A legal right that inheres in a patent; or

2.7.5. An item that may be trademarked.

2.8. Ownership: the right to use IP or grant others that right.

2.9. Patentable Materials: Patentable materials include, but are not limited to, ideas for the development of a unique process or invention of equipment.

2.10. Substantial Use of College resources: use which requires significant additional expenses that are not part of standard expenses for supporting a creator in his/her normal duties. Examples include, but are not limited to, licensed software that is not normally provided to the individual as part of their employment, assistance and time of other College employees beyond their normal duties, use of equipment, such as machining tools or electronic equipment, or the use of facilities, such as video facilities or laboratories.

2.10.1. The use of time or salary provided by the college to an employee while on Sabbatical Leave shall not be considered substantial use unless specified in a Written Agreement.

2.11. Written Agreement: Any written (paper or electronic) communication between a Creator and an agent of the College governing the ownership and/or equity of IP.

3.0 POLICY

3.1. The assignment of IP to the individual or the College will be based on the following:

3.1.1. The Creator will own the IP and any resulting equity when an individual produces it as a result of his/her own efforts and not as part of an Assigned Duty or with Substantial Use of College resources.

3.1.2. Snow College will own the IP and any resulting equity in any IP when an individual produces it as part of an Assigned Duty (except Instructional Material which is addressed in section 3.1.3) or with Substantial Use of College resources, facilities, or funds, except as provided in Written Agreement.

3.1.2.1. To the extent possible, whenever it can be foreseen that commercially viable IP will be produced, a Written Agreement between the College and the Creator should be concluded before the material is created. The College is responsible to report to the Controller's office a) the cost to create the IP, b) the profits from the IP, and c) the selling price if the IP is ever sold.

3.1.2.2. In such instances, a prior or superseding Written Agreement may be signed only by the President of the College and must provide for at least a fair return to the College for use of College resources.

3.1.3. The Creator will own Instructional Material IP, with exceptions as follows:

3.1.3.1. The Creator as a condition of employment with Snow College agrees to grant Snow College an irrevocable, royalty-free, non-transferrable, non-exclusive license to use Core Elements of Curriculum for educational purposes while the Creator is employed by Snow College and in perpetuity after the Creator leaves Snow College to maintain continuity of classes and programs. This also applies to Course Individualization Materials if they have been jointly developed with other instructors or have been widely shared across a Department for use by other instructors. Before Course Individualization

Materials are shared with a for-profit entity a Written Agreement must be concluded between the College and the Creator.

3.1.3.2. The Creator as a condition of employment with Snow College agrees to grant Snow College an irrevocable, royalty-free, non-transferrable, non-exclusive license to use Course Individualization Materials for educational purposes while the Creator is employed by Snow College and until the end of the next academic year after Creator leaves Snow College to maintain continuity of classes and programs.

3.1.4. Copyright in the following materials (3.1.4.1) that result from customary teaching, research, scholarly and artistic activities is presumably held by the Creator unless the College shows that they were created as part of an Assigned Duty or with Substantial Use of College resources. However, the Creator as a condition of employment with Snow College agrees to grant Snow College an irrevocable, royalty-free, non-transferrable, non-exclusive license to use the IP for educational purposes, to display or perform the works, or to use the works for marketing purposes in perpetuity.

3.1.4.1. Scholarly articles, research bulletins, monographs, paintings, musical and dramatic compositions, sculptures, architectural designs, books, textbooks, lab manuals, submissions to scientific and technical journals, reference works and the like.

3.1.5. Snow College will own non-Instructional Material IP and any resulting equity when an individual produces it as part of an Assigned Duty. The College is responsible to make clear in a written designation when this is the case.

3.1.6. The IP and content of online, video and similar courses not part of the traditional teaching method will be owned by the College unless a Written Agreement is entered into prior to development of the course.

3.1.7. The following chart is designed to help in the determination of ownership and equity. It is also designed to help the Creator and the College create a prior or superseding Written Agreement when necessary:

IF the Intellectual Property is produced…	**THEN**

A. As an individual project of the Creator(s) with Incidental Use of College resources and not as part of specific assignment or Written Agreement	**Ownership** resides with the Creator(s) exclusively. Any resulting **equity** belongs solely to the Creator. The Creator is responsible for obtaining the appropriate copyright or patent and any related expenses.
B. As an individual project of the Creator(s) with Substantial Use of College resources	**Ownership** is presumed to reside with the College but may be assigned by Written Agreement to the Creator(s) after fair compensation to the College for use of the College's resources. The Creator is responsible for obtaining the appropriate copyright or patent and any related expenses.
C. As part of a specific College Assigned Duty, including written assignment or agreement, and thus regarded by the College as College duty or task	**Ownership** resides with the College. The College is responsible for obtaining the appropriate copyright or patent and any related expenses.
D. As Instructional materials – Core Elements of Curriculum or As Instructional materials – Course Individualization Materials that are jointly developed or widely shared across a Department	**Ownership** resides with the Creator but the Creator grants Snow College an irrevocable, royalty-free, non-transferrable, non-exclusive license to use Core Elements of Curriculum for educational purposes while the Creator is employed by Snow College and in perpetuity after Creator leaves Snow College to maintain continuity of classes and programs. Before Course Individualization Materials are shared with a for-profit entity a Written Agreement must be concluded between the College and the Creator.
E. As Instructional materials – Course	**Ownership** resides with the Creator but the Creator grants Snow College an irrevocable,

Individualization Materials	royalty-free, non-transferrable, non-exclusive license to use Course Individualization Materials for educational purposes while the Creator is employed by Snow College and until the end of the next academic year after Creator leaves Snow College to maintain continuity of classes and programs.
F. As part of a grant or contract funded by an outside agency	**Ownership** and **equity** will be defined by the terms of the contract or grant. The outside agency is responsible for any expenses related to obtaining a copyright or patent.
G. By a student as part of a course making incidental use of College resources	The IP belongs to the Creator(s) but the Creator(s) grant Snow College an irrevocable, royalty-free, non-transferable, non-exclusive license to use or display works of art or other copyrightable materials for recruitment, marketing, and educational purposes in perpetuity.

3.2. Individuals engaged in the development of copyrightable or patentable materials must comply with existing copyright and patent law. Nothing in this policy invests any rights in any person who produces IP as the result of unauthorized use of College resources.

3.3. In the event that the College and the Creator(s) cannot reach an agreement regarding Ownership and Equity for IP, then the Faculty Senate shall convene an ad hoc committee consisting of three faculty senators (one in the Creator's division, two from without), an administrator from the CAO's office, an administrator from the Controller's office, and a non-voting representative of HR to arbitrate the matter; their decision will be final.

SUBJECT: FACULTY SABBATICAL LEAVE POLICY

1.0 PURPOSE

1.1. Sabbatical leave is an opportunity offered to qualified faculty to engage in scholarly and creative activities that will enhance their capacity to contribute to the College. Sabbatical leave is not a faculty entitlement, but rather a program for professional development and creativity that benefits the entire educational enterprise and is granted by the College in consideration thereof.

2.0 DEFINITIONS

2.1. Academic service: Cumulative time since the start of the date of hire or the amount of time since the completion of the last sabbatical leave.

2.2. Annual salary: Annual faculty base salary. This does not include compensation for other assignments such as overload, administrative stipends, or summer contracts.

2.3. Appointment date: The effective Memorandum of Understanding (MOU) start date of an individual in a full-time, tenure-track or professional track faculty position.

2.4. Faculty Development Committee (FDC): A committee of the Faculty Senate with membership as designated in its bylaws.

2.5. Faculty Member: Those employees appointed to full-time teaching for a nine-month (or longer) annual appointment. This includes faculty members who are filling administrative assignments such as department chair or division dean.

2.6. Sabbatical leave: A paid leave of absence for up to two semesters with the goal of professional development of the faculty member. Leaving campus for very short-term activities (attending a conference or similar training) does not constitute a sabbatical leave and faculty do not need to use the sabbatical application. Sabbatical leave is not a right but a professional development opportunity granted at the discretion of the College.

2.7. Self-funded leave: A leave that does not require financial support from the college to cover cost of instruction of the courses that would have been assigned to the faculty member. This may be achieved through a variety of methods, including, but not limited to, an exchange of faculty (and teaching responsibilities) between institutions or a grant that covers the cost of instruction.

2.8. Tenure: The status achieved following the appropriate review and evaluation, as outlined in the Advancement and Tenure policy.

3.0 ELIGIBILITY

3.1. Snow College's sabbatical program is available to 1). all tenured faculty members with current full-time appointments to Snow College and 2). all professional track faculty members with current full-time appointments to

Snow College. However, due to a possible perceived conflict of interest, current members of the Faculty Development Committee who apply for a sabbatical must recuse themselves and be replaced by another faculty member who will review sabbatical applications according to the criteria given in this document.

3.2. The minimum eligibility requirements are tenure (for tenure-track) and six years of satisfactory academic service (both tenure-track and professional-track) in a full-time faculty position at Snow College.

3.3. A previous sabbatical leave may, at the discretion of the Chief Academic Officer (CAO) or the President, be considered as a relevant factor in granting or denying a request for a sabbatical leave.

3.4. Sabbatical leaves are subject to availability of funds and suitable instructional replacements.

3.5. Upon recommendation of both the Faculty Development Committee (FDC) and the CAO, the President may waive the basic eligibility criteria when, in their judgement unusual conditions exist which justify granting a sabbatical leave.

3.6. Sabbatical leaves are approved by the College President.

4.0 LENGTH OF SABBATICAL LEAVE

4.1. After the sixth year of satisfactory academic service from appointment date, faculty members may apply for up to two semesters of sabbatical leave. A minimum of six years shall elapse between the end of one sabbatical leave and the next application for sabbatical leave unless extraordinary circumstances are deemed to exist by the department chair, dean, and CAO.

5.0 EMPLOYMENT STATUS WHILE ON SABBATICAL LEAVE

5.1. While on sabbatical leave, faculty members are eligible for all general or special adjustments in salary for which they would otherwise qualify.

5.2. Sabbatical recipients retain Snow College benefits.

5.3. While on sabbatical leave, a faculty member may not provide any service to Snow College for additional compensation.

6.0 COMPENSATION STANDARDS

6.1. The department chair, division dean, and Office of Academic Affairs will work together to fund the approved sabbatical leave and any costs of instructional replacement (if not a self-funded leave) during the absence of the faculty member.

6.2. For a sabbatical leave of up to one semester, the recipient shall be compensated 100% percent of their base annual salary, prorated for the amount of time of the leave.

6.3. For a sabbatical leave longer than one semester but no longer than two-semesters, the recipient shall be compensated 70% percent of their annual base salary.

6.4. Additional compensation for travel and cost of living away from Snow College may be requested by the applicant and taken into consideration by the department chair, dean, and CAO.

6.5. A faculty member on sabbatical leave may accept a fellowship, assistantship, research grant, or similar employment, provided his or her Snow College compensation and sabbatical plan are approved by the dean, CAO, and the President.

6.6. A faculty member may also receive an allowance from non-Snow College sources for transportation, housing, and/or cost-of-living differentials, etc. Such allowances shall not affect the computation of the Snow College compensation.

7.0 REPORTING REQUIREMENTS

7.1. Upon completion of a sabbatical leave, the faculty member must submit a substantive report to the CAO of the benefits resulting from the leave. This report shall be distributed to the department chair and dean. This report should include the faculty member's relevant activities (training or credentialing, creative works, etc.) while on sabbatical leave.

7.2. By the end of the first semester in which the faculty member returns from the sabbatical, the faculty member must complete a formal presentation in an appropriate venue. The presentation may be in the format of a workshop or seminar and should detail the impact of the sabbatical leave.

8.0 OBLIGATION TO RETURN FROM SABBATICAL LEAVE

8.1. The faculty member must return to the College upon the expiration of the sabbatical leave and complete an appointment for at least as long as the duration of the sabbatical. The College shall ensure that such an appointment is available to faculty member returning from sabbatical. Should the faculty member not return to the College at the conclusion of the sabbatical leave, or returns for a shorter period of service than required, the recipient must repay the compensation received from the College during the sabbatical within 90 days.

9.0 APPLICATION PROCEDURE

9.1. After six years of satisfactory service, an eligible faculty member (as defined in section 3.0) may send a written application for a sabbatical leave to the Faculty Development Committee. This application should include a detailed description of the proposed sabbatical activity, including:

a) the time period when the sabbatical will take place;
b) the manner in which the activity supports Snow College's mission, vision, and goals;
c) the manner in which the project will benefit the College, the faculty member's academic department, other departments, and students;
d) a plan to recount the sabbatical experience with faculty members, students, and the college community as appropriate;
e) written acknowledgement by the candidate's department chair and division dean that they are aware of the sabbatical application.

The application may also include optional endorsement letters from faculty colleagues and interested stakeholders as well as suggestions for logistically implementing the proposed sabbatical.

The department chair and division dean may also send a letter to the Faculty Development Committee no later than one week after the application deadline discussing the benefits and challenges of the proposed sabbatical application.

9.2. Application Timeline

9.2.1. For sabbaticals that begin in August, the application must be submitted to the Faculty Development Committee (FDC) by August 15 of the previous calendar year. For sabbaticals that begin in January, the application must be submitted to the FDC by January 5 of the previous calendar year. Exceptions to these application deadlines will be rare. Exceptions should include significant justification why the deadline was not able to be met and will be considered at the discretion of the FDC.

9.2.2. Sabbatical requests will be reviewed by the Faculty Development Committee within 30 calendar days of the application deadline. The FDC will rate each application based on the criteria recommended in this document. As judged by the FDC, the meritorious sabbatical applications requiring financial assistance from the college, including comments on the benefits of said applications, will be forwarded to the Chief Academic Officer (CAO). Self-funded sabbatical applications will also be reviewed using the same criteria and meritorious applications will be forwarded to the CAO. Candidates whose proposals are not forwarded to the CAO will be notified within 30 calendar days of the application deadline.

9.2.3. The meritorious self-funded and non-self-funded applications (sec. 9.2.2) recommended by the Faculty Development Committee will be forwarded to the CAO within 30 calendar days after the application deadline. The CAO will review these applications within the next 21 calendar days. Upon review, the CAO will make recommendations about these sabbatical applications to the President.

9.2.4. Within 21 calendar days of receiving the reviews of the applications by the FDC and CAO, the President will evaluate these recommended sabbatical applications. The President will then make a decision on which sabbaticals to approve, notifying the candidate(s) and their department chair, division dean, and the CAO. Within one month of approval, successful sabbatical applications will need to be reviewed by the Advancement and Tenure Committee and candidate to determine goals for the sabbatical. At the conclusion of the sabbatical, the candidate will meet with the Advancement and Tenure Committee to determine whether the goals have been met and whether the sabbatical will count as time served toward next advancement. Candidates whose sabbatical applications were not chosen for approval will be notified, and where possible, include the reason(s) why the sabbatical application was not approved.

9.2.5. The table below summarizes the application timeline process

Sabbatical request sent to:	Fall Semester	Spring Semester
Faculty Development Committee	Aug. 15	Jan. 5
Chief Academic Officer	Sept. 14	Feb. 4
President	Oct. 5	Feb. 25

Advancement & Tenure Division Dean and Dept. Chair	Within 1 month of approval	Within 1 month of approval

9.3. Criteria for Review of Applications

9.3.1. The Faculty Development Committee shall consider the following criteria in reviewing sabbatical proposals:

a) the overall quality and clarity of the proposal, including supporting documentation;
b) the degree to which the proposed sabbatical supports the mission and values of Snow College;
c) the degree to which the proposed sabbatical supports department goals, the individual's goals, and professional development;
d) the degree to which the proposed sabbatical promises to improve teaching and learning at the College;
e) the prospect that the sabbatical will successfully achieve its goals;
f) the potential effectiveness of the plan to share the sabbatical experience with faculty, colleagues, students, and the college community.

9.3.2. When reviewing applications, the CAO and President will consider the criteria listed in 9.3.1. In addition, they will also consider financial and instructional replacement aspects of the proposed sabbatical when making their recommendation or decision.

9.4. A faculty member may appeal the President's decision of a sabbatical only on the grounds that the process outlined above was not followed. The Faculty Senate will investigate the claim, gathering evidence. If the Faculty Senate determines that the process described above was not adequately followed, they will either 1). return the application to the level where the process was deviated from, ensuring prompt action or 2). make a recommendation directly to the CAO and President. The application will be reconsidered at the appropriate level(s) and the President's subsequent decision shall be considered final.

SNOW COLLEGE

Policy #
Date Approved:
Date Amended:
Responsible Office:

SUBJECT: FACULTY SABBATICAL LEAVE POLICY

1.0 PURPOSE

1.1. Sabbatical leave is an opportunity offered to qualified faculty to engage in scholarly and creative activities that will enhance their capacity to contribute to the College. Sabbatical leave is not a faculty entitlement, but rather a program for professional development and creativity that benefits the entire educational enterprise and is granted by the College in consideration thereof.

2.0 DEFINITIONS

2.1. Academic service: Cumulative time since the start of the date of hire or the amount of time since the completion of the last sabbatical leave.

2.2. Annual salary: Annual faculty base salary. This does not include compensation for other assignments such as overload, administrative stipends, or summer contracts.

2.3. Appointment date: The effective Memorandum of Understanding (MOU) start date of an individual in a full-time, tenure-track or professional track faculty position.

2.4. Faculty Development Committee (FDC): A committee of the Faculty Senate with membership as designated in its bylaws.

2.5. Faculty Member: Those employees appointed to full-time teaching for a nine-month (or longer) annual appointment. This includes faculty members who are filling administrative assignments such as department chair or division dean.

2.6. Sabbatical leave: A paid leave of absence for up to two semesters with the goal of professional development of the faculty member. Leaving campus for very short-term activities (attending a conference or similar training) does not constitute a sabbatical leave and faculty do not need to use the sabbatical application. Sabbatical leave is not a right but a professional development opportunity granted at the discretion of the College.

Formatted: Font: +Headings (Cambria), 12 pt

2.7. Self-funded leave: A leave that does not require financial support from the college to cover cost of instruction of the courses that would have been assigned to the faculty member. This may be achieved through a variety of methods, including, but not limited to, an exchange of faculty (and teaching responsibilities) between institutions or a grant that covers the cost of instruction.

2.8. Tenure: The status achieved following the appropriate review and evaluation, as outlined in the Advancement and Tenure policy.

3.0 ELIGIBILITY

3.1. Snow College's sabbatical program is available to 1). all tenured faculty members with current full-time appointments to Snow College and 2). all professional track faculty members with current full-time appointments to

Snow College. However, due to a possible perceived conflict of interest, current members of the Faculty Development Committee who apply for a sabbatical must recuse themselves and be replaced by another faculty member who will review sabbatical applications according to the criteria given in this document.

3.2. The minimum eligibility requirements are tenure (for tenure-track) and six years of satisfactory academic service (both tenure-track and professional-track) in a full-time faculty position at Snow College.

3.3. A previous sabbatical leave may, at the discretion of the Chief Academic Officer (CAO) or the President, be considered as a relevant factor in granting or denying a request for a sabbatical leave.

3.4. Sabbatical leaves are subject to availability of funds and suitable instructional replacements.

3.5. Upon recommendation of both the Faculty Development Committee (FDC) and the CAO, the President may waive the basic eligibility criteria when, in their judgement unusual conditions exist which justify granting a sabbatical leave.

3.6. Sabbatical leaves are approved by the College President.

4.0 LENGTH OF SABBATICAL LEAVE

4.1. After the sixth year of satisfactory academic service from appointment date, faculty members may apply for up to two semesters of sabbatical leave. A minimum of six years shall elapse between the end of one sabbatical leave and the next application for sabbatical leave unless extraordinary circumstances are deemed to exist by the department chair, dean, and CAO.

5.0 EMPLOYMENT STATUS WHILE ON SABBATICAL LEAVE

5.1. While on sabbatical leave, faculty members are eligible for all general or special adjustments in salary for which they would otherwise qualify.

5.2. Sabbatical recipients retain Snow College benefits.

5.3. While on sabbatical leave, a faculty member may not provide any service to Snow College for additional compensation.

6.0 COMPENSATION STANDARDS

6.1. The department chair, division dean, and Office of Academic Affairs will work together to fund the approved sabbatical leave and any costs of instructional replacement (if not a self-funded leave) during the absence of the faculty member.

6.2. For a sabbatical leave of up to one semester, the recipient shall be compensated 100% percent of their base annual salary, prorated for the amount of time of the leave.

6.3. For a sabbatical leave longer than one semester but no longer than two-semesters, the recipient shall be compensated 70% percent of their annual base salary.

6.4. Additional compensation for travel and cost of living away from Snow College may be requested by the applicant and taken into consideration by the department chair, dean, and CAO.

6.5. A faculty member on sabbatical leave may accept a fellowship, assistantship, research grant, or similar employment, provided his or her Snow College compensation and sabbatical plan are approved by the dean, CAO, and the President.

6.6. A faculty member may also receive an allowance from non-Snow College sources for transportation, housing, and/or cost-of-living differentials, etc. Such allowances shall not affect the computation of the Snow College compensation.

7.0 REPORTING REQUIREMENTS

7.1. Upon completion of a sabbatical leave, the faculty member must submit a substantive report to the CAO of the benefits resulting from the leave. This report shall be distributed to the department chair and dean. This report should include the faculty member's relevant activities (training or credentialing, creative works, etc.) while on sabbatical leave.

7.2. By the end of the first semester in which the faculty member returns from the sabbatical, the faculty member must complete a formal presentation in an appropriate venue. The presentation may be in the format of a workshop or seminar and should detail the impact of the sabbatical leave.

8.0 OBLIGATION TO RETURN FROM SABBATICAL LEAVE

8.1. The faculty member must return to the College upon the expiration of the sabbatical leave and complete an appointment for at least as long as the duration of the sabbatical. The College shall ensure that such an appointment is available to faculty member returning from sabbatical. Should the faculty member not return to the College at the conclusion of the sabbatical leave, or returns for a shorter period of service than required, the recipient must repay the compensation received from the College during the sabbatical within 90 days.

9.0 APPLICATION PROCEDURE

9.1. After six years of satisfactory service, an eligible faculty member (as defined in section 3.0) may send a written application for a sabbatical leave to the Faculty Development Committee. This application should include a detailed description of the proposed sabbatical activity, including:

a) the time period when the sabbatical will take place;
b) the manner in which the activity supports Snow College's mission, vision, and goals;
c) the manner in which the project will benefit the College, the faculty member's academic department, other departments, and students;
d) a plan to recount the sabbatical experience with faculty members, students, and the college community as appropriate;
e) written acknowledgement by the candidate's department chair and division dean that they are aware of the sabbatical application.

The application may also include optional endorsement letters from faculty colleagues and interested stakeholders as well as suggestions for logistically implementing the proposed sabbatical.

The department chair and division dean may also send a letter to the Faculty Development Committee no later than one week after the application deadline discussing the benefits and challenges of the proposed sabbatical application.

9.2. Application Timeline

9.2.1. For sabbaticals that begin in August, the application must be submitted to the Faculty Development Committee (FDC) by August 15 of the previous calendar year. For sabbaticals that begin in January, the application must be submitted to the FDC by January 5 of the previous calendar year. Exceptions to these application deadlines will be rare. Exceptions should include significant justification why the deadline was not able to be met and will be considered at the discretion of the FDC.

9.2.2. Sabbatical requests will be reviewed by the Faculty Development Committee within 30 calendar days of the application deadline. The FDC will rate each application based on the criteria recommended in this document. As judged by the FDC, the meritorious sabbatical applications requiring financial assistance from the college, including comments on the benefits of said applications, will be forwarded to the Chief Academic Officer (CAO). Self-funded sabbatical applications will also be reviewed using the same criteria and meritorious applications will be forwarded to the CAO. Candidates whose proposals are not forwarded to the CAO will be notified within 30 calendar days of the application deadline.

9.2.3. The meritorious self-funded and non-self-funded applications (sec. 9.2.2) recommended by the Faculty Development Committee will be forwarded to the CAO within 30 calendar days after the application deadline. The CAO will review these applications within the next 21 calendar days. Upon review, the CAO will make recommendations about these sabbatical applications to the President.

9.2.4. Within 21 calendar days of receiving the reviews of the applications by the FDC and CAO, the President will evaluate these recommended sabbatical applications. The President will then make a decision on which sabbaticals to approve, notifying the candidate(s) and their department chair, division dean, and the CAO. Within one month of approval, successful sabbatical applications will need to be reviewed by the Advancement and Tenure Committee and candidate to determine goals for the sabbatical. At the conclusion of the sabbatical, the candidate will meet with the Advancement and Tenure Committee to determine whether the goals have been met and whether the sabbatical will count as time served toward next advancement.~~Within one month of approval, successful sabbatical applications will need to be reviewed by the Advancement and Tenure Committee to determine whether the sabbatical will count as time served toward next advancement.~~ Candidates whose sabbatical applications were not chosen for approval will be notified, and where possible, include the reason(s) why the sabbatical application was not approved.

9.2.5. The table below summarizes the application timeline process

Sabbatical request sent to:	**Fall Semester**	**Spring Semester**
Faculty Development Committee	Aug. 15	Jan. 5
Chief Academic Officer	Sept. 14	Feb. 4

President	Oct. 5	Feb. 25
Advancement & Tenure Division Dean and Dept. Chair	Within 1 month of approval	Within 1 month of approval

9.3. Criteria for Review of Applications

9.3.1. The Faculty Development Committee shall consider the following criteria in reviewing sabbatical proposals:

a) the overall quality and clarity of the proposal, including supporting documentation;
b) the degree to which the proposed sabbatical supports the mission and values of Snow College;
c) the degree to which the proposed sabbatical supports department goals, the individual's goals, and professional development;
d) the degree to which the proposed sabbatical promises to improve teaching and learning at the College;
e) the prospect that the sabbatical will successfully achieve its goals;
f) the potential effectiveness of the plan to share the sabbatical experience with faculty, colleagues, students, and the college community.

9.3.2. When reviewing applications, the CAO and President will consider the criteria listed in 9.3.1. In addition, they will also consider financial and instructional replacement aspects of the proposed sabbatical when making their recommendation or decision.

9.4. A faculty member may appeal the President's decision of a sabbatical only on the grounds that the process outlined above was not followed. The Faculty Senate will investigate the claim, gathering evidence. If the Faculty Senate determines that the process described above was not adequately followed, they will either 1). return the application to the level where the process was deviated from, ensuring prompt action or 2). make a recommendation directly to the CAO and President. The application will be reconsidered at the appropriate level(s) and the President's subsequent decision shall be considered final.

Great Basin Station (GBS) Status Update

Board of Trustees: June 2020

Submitted by: Rob Nielson and Jason Springer, Co-Chairs of GBS Task Force

Task Forge Charge (abridged):

Create an education/business plan to ensure the long term financial and educational viability of the Great Basin Station. This plan is made with the understanding that the GBS must be financially self-supportive which includes a maintenance plan that doesn't depend on the College Facilities team.

Current Status:

- Operating on an expired permit
- Small Business Development Center has developed what they view as a viable business plan to breakeven or turn a profit long-term
- Overnight use is not currently permitted at this time due to safety issues outlined below
- USFS has committed to assist with the upgrades and maintenance, however these commitments are very vague at this time and will not be put in writing/added to the permit

Current Issues:

- Upgrading the property from "residential" fire control systems to "dormitory" fire standard as advised by College Council, Morris Haggarty. Approximate Cost: $60,000+
- Indemnification clause is problematic and according the USFS the language in the permit is standard federal language and cannot be altered.
- Statement of required fees. The practice by the USFS has been to waive these fees as a "gentlepersons" agreement however change in leadership or direction at the executive/federal level could leave Snow College vulnerable to being forced to pay over $100,000 in property use fees.
- Upgrading the property, often using materials similar (historic reproductions), to satisfy other safety and use requirements as determined by USFS and Snow College. Approximate cost $40-60,000+.
- Insuring the property for use. This is dependent on the populations Snow College, in consultation with Assistant AG Haggarty, authorize for property use.
- The development of a long-term facilities plan to upgrade and maintain the property per USFS and State of Utah standards. Cost: TBD depending on usage plan.

Update from Assistant Attorney General Haggarty:

Discussions with the Forest Service have been held and we are meeting at the Station on June 23rd for further discussion and a review of the property. We requested changes to the proposed permit. The major changes are expanding the possible uses of the property, having the Forest Service insure the property and removing indemnification.

These changes are significant. First, the idea of the Station being an education center to be used solely by the College never really happened. Instead, it was managed as more of a community resource including renting the property out to community members. This was not allowed under the previous permit.

Second, we consulted with State Risk Management and it declined to insure the property. So we need the Forest Service to insure it so that if there is damage to the buildings or property Snow won't be responsible for the replacement costs. (Snow would still be liable for any damage it negligently causes, which SRM would cover, but won't be liable for damage caused by natural disasters like a forest fire, or damage caused by others including renters.) Third, SRM also declined to backup indemnification so we need that removed from the Permit. This means that Snow is not responsible for any damage to the property, the Forest Service is going to have to take on that risk.

We discovered that UVU has an agreement to use federal land without many of the troublesome provisions in this Permit. I have modified that agreement for our use and it was presented to the Forest Service. I believe that will be a topic for discussion on the 23rd.

The requested changes are significant. Without them Snow College would be on the hook for a substantial sum of money, especially if there was a fire along with personal injuries. That would not be covered by SRM insurance and not subject to the Governmental Immunity Act damage caps.

<u>Options:</u>

1. Discontinue our relationship with USFS and The Great Basin Station
2. Continue to operate under our expired permit (day use only, which generates very little income)
3. Draft a short-term permit to (1-4 years) to allow for further exploration of a path forward
4. Sign a 20-year permit that can be cancelled by The Snow College President/Chair of the Board of Trustees with written notification to the USFS
5. Work with the USFS to find a suitable partner that would allow Snow College some negotiated access to the property.
6. Other options to be determined

SUMMER SOCIAL DISTANCING EVENT

Students, Families, & Chalk Artists (of every skill level)

CHALK IT UP TO MUSIC

August 29, 2020 on the Central Mall of Snow College in Ephraim

7:00 a.m. check-in
9:00 a.m. to 3:00 p.m. sidewalk chalk art

OUTDOOR MUSICAL PERFORMANCES ALL DAY

FREE Admission
Chalk Artist Registration $10

Registration: ChalkItUpToMusic.eventbrite.com
Donations: snow.edu/musicgiving

SNOW COLLEGE

Proceeds will support Snow College Music Department Scholarships

NWCCU Year Seven Comprehensive Visit Update

A. Dates of Official Visit: October 12th-14th

- A team of at least 5 higher education professionals will be visiting campus.
- Logistics are being handled by Marci Larsen and Beckie Hermansen.
- Consideration is being given for social distancing, including the option of a remote/virtual visit.

B. Public Notice and 3rd Party Comment

- Snow College is required under 34 CFR 602.23, to publish the year when the institution is being considered for initial or continuing accreditation. The Commission provides an opportunity for third parties to comment, in writing, concerning the institution's qualifications for candidacy or accreditation.
- This provision is published on the Snow College website at https://www.snow.edu/academics/office/pa/index.html and will be included in the alumni magazine and in the *Sanpete Messenger* and the *Richfield Reaper* starting July 1, 2020

C. Mission Fulfillment Detailed Report and Dashboard

The detailed report and the interactive dashboard provides trend and point-in-time data associated with Snow College's mission fulfillment goals and objectives (as of 6/20/2020—after USHE has verified Snow College's spring 2020 end-of-term report), and is accessible on Snow College's accreditation site: https://www.snow.edu/academics/office/pa/index.html. The detailed report provides the rationale for the metrics associated with each indicator.

D. Report on Institutional Effectiveness: Standard 1 Draft—Final due August 1, 2020

According to the new 2020 standards, Standard 1 addresses student success and institutional mission and effectiveness. There are 18 items of compliance representing areas of institutional mission, institutional effectiveness, student learning, and student success.
https://www.snow.edu/academics/office/pa/index.html

E. Report on Institutional Effectiveness: Standard 2 Draft—Final due August 1, 2020

According to the new 2020 standards, Standard 2 focuses on governance, resources, and capacity. There are 29 items of compliance representing areas of governance, academic freedom, policies and procedures, institutional integrity, financial resources, human resources, student support resources, library resources, and physical and technological infrastructure.
https://www.snow.edu/academics/office/pa/index.html