



Board of Trustees – November 18, 2020, 8:00 a.m.

The SLCC Board of Trustees will convene for a Board of Trustees meeting on November 18, 2020 at 8:00 a.m. with limited in-person access at 4600 S. Redwood Road, Taylorsville, Utah in AAB 428 and via teleconference.

Meeting to be conducted by Maria Farrington, Chair

Executive Session is not anticipated in connection with this meeting

| | | |
|------|---|----------------------------------|
| I. | BOARD BUSINESS: Maria Farrington, Chair | |
| | A. Introduce new SLCCSA Executive Vice President, Sahil Prasai – Trustee Hernandez Alzamora | |
| | B. Comprehensive Campaign Update & Report on Progress - Trustee Coralie Alder, VP Alison McFarlane, and Nancy Michalko | |
| | C. Audit Committee Report – Trustees Southwick, Wall and Wilson (GUEST: Travis Lansing) | |
| | 1. INFORMATION : Annual Financial Report (GUEST: Debra Glenn) | TAB A |
| | D. Mission Fulfillment Report - Trustees Farrington, Chillingworth, Southwick and Hernandez Alzamora, VP Jeff Aird | |
| II. | CONSENT CALENDAR: It is the recommendation of the Chair that the Board approve the following items on the Consent Calendar: | |
| | A. Investment Report for October, 2020 | TAB B |
| | B. Minutes of Previous Meeting, October 14, 2020 | TAB C |
| | C. Executive Session: Approval to hold an Executive Session or Sessions in connection with the meeting of the SLCC Board of Trustees to be held January 13, 2021 to consider matters permitted by the Utah Open and Public Meetings Act. | |
| | D. Personnel Report for October, 2020 | TAB D |
| | E. Government Funding Report—Major Grants Requested/Received | TAB E |
| III. | PRESIDENT’S REPORT: Dr. Deneece Huftalin, President | |
| | A. Institutional Advancement Report – VP Alison McFarlane | |
| | 1. INFORMATION : Enrollment and Public Image/Public Relations Report (GUEST: Michael Navarre) | TAB F |
| | 2. ACTION : Jordan Building Naming Proposal | |
| | B. Institutional Effectiveness Report – VP Jeff Aird | |
| | 1. INFORMATION : Enrollment Report Follow-up | TAB G |
| | 2. INFORMATION : Employee Engagement Survey (GUEST: Dr. Sara Reed) | |
| | 3. INFORMATION : Tuition Benefits Policy (1 st Reading) | |
| | C. Student Life & Leadership Report – Trustee Hernandez Alzamora | |
| | D. Academic Affairs Report – Interim Provost Jason Pickavance | |
| | 1. ACTION : Curriculum Change: New Writing Certificate of Proficiency | TAB H TAB I |
| | 2. INFORMATION : Academic Standards Policy (1 st Reading) | |
| | E. Finance & Administration Report – VP Jeffrey West | |
| | 1. INFORMATION : Triple I Fund Report (GUEST: Debra Glenn) | TAB J TAB K TAB L TAB M |
| | 2. INFORMATION : Auxiliary Enterprises Report (GUEST: Debra Glenn) | |
| | 3. INFORMATION : Motor Pool Report | |
| | 4. INFORMATION : Travel Reimbursement Policy (1 st Reading) | |
| | F. Government & Community Relations Report – VP Tim Sheehan | |
| | 1. INFORMATION : Annual Open & Public Meetings Act Training (GUEST: Chris Lacombe) | |
| | G. Campus-based Constituent Reports: | |
| | 1. INFORMATION : Faculty Senate and Faculty Association Reports | |

| | | | |
|----|----------------------------|--|--|
| V. | <u>ADJOURNMENT:</u> | | |
|----|----------------------------|--|--|

Pursuant to Executive Order signed by Utah Governor, Gary R. Herbert on March 18, 2020 suspending the Enforcement of Provisions of Utah Code §§ 52-4-202 and 52-4-207, and Related State Agency Orders, Rules, and Regulations, Due to Infectious Disease COVID-19 Novel Coronavirus, this meeting will be conducted via teleconference with limited in-person access. To listen live, please dial +1-415-655-0002 and enter access code: 145 968 8445# and password 1118.

In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting should notify the ADA Coordinator, at 801-957-4041, at least three working days prior to the meeting.

ANNUAL FINANCIAL REPORT 2020



A Component Unit of
The State of Utah

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SALT LAKE COMMUNITY COLLEGE

A Component Unit of The State of Utah
Annual Financial Report 2019-2020



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PRESIDENT'S MESSAGE



Dear SLCC Stakeholders and Fellow Utahns,

As President of Salt Lake Community College, I am especially proud to present our 2019-2020 Annual Financial Report. This has been an extraordinary year, filled with tremendous trials as well as incredible opportunities. The enclosed report provides details regarding SLCC's unwavering dedication to its mission despite the challenges that have come with a worldwide pandemic, an earthquake, social unrest and a fire on our Taylorsville Redwood Campus. I'm pleased to say that SLCC is committed to addressing these challenges while continuing its tradition of providing excellent education and training to Utah's most diverse student body.

At the College, we've always known that one of our greatest responsibilities is to develop a highly-skilled and well-trained workforce that promotes Utah's economic growth and vitality. This charge is now more important than ever as the state recovers from the economic damage brought about by COVID-19. We will always be committed to offering innovative education to anyone who wishes to obtain it. Our open-access policy and our reasonable tuition rates enable everyone to improve their lives and achieve their dreams through higher education.

During this unusual year, in addition to supporting students, we reached out to assist the broader community by offering targeted resources, including training, health services and small business support. This past summer we offered the general public more than 30 free online workshops delivering training ranging from nutrition to drafting a business plan. These classes provided opportunities for all Utahns to learn new skills while giving us the chance to showcase our excellent programs and top-notch instructors.

As with any year, SLCC could achieve nothing without your support, and I thank you for your partnership. We will continue to prioritize fiscal accountability, and we will work harder than ever to buoy Utah's economy by developing a strong and capable workforce. Again, thank you for being a friend to SLCC during this exceptionally challenging time and know that we will continue to respect and honor the trust you have placed in us.

Go Bruins!

A handwritten signature in black ink that reads "Deneece G. Huftalin". The signature is written in a cursive, flowing style.

Deneece G. Huftalin, PhD
President
Salt Lake Community College





OFFICE OF THE
STATE AUDITOR

INDEPENDENT STATE AUDITOR'S REPORT

To the Board of Trustees, Audit Committee
and
Dr. Deneece Huftalin, President
Salt Lake Community College

Report on the Financial Statements

We have audited the accompanying financial statements of Salt Lake Community College (the College), and its discretely presented component unit foundation, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the College's basic financial statements, as listed in the table of contents. The College is a component unit of the State of Utah.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Salt Lake Community College Foundation (the Foundation), a discretely presented component unit foundation. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Foundation, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the Foundation were not audited in accordance with *Government Auditing Standards*.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the College and its discretely presented component unit foundation, as of June 30, 2020, and the respective changes in financial position and, where applicable, 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 the Management's Discussion and Analysis and the College's Schedule of Pension Contributions and Schedule of Proportionate Share of the Net Pension Liability, listed as Required Supplementary Information 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 Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the College's basic financial statements. The President's Message and the listing of the Governing Boards and Executive Cabinet are presented for additional information and are not a required part of the basic financial statements. This message and the listing have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 24, 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
September 24, 2020



MANAGEMENT'S DISCUSSION AND ANALYSIS



A large billboard advertisement for the Salt Lake Community College (SLCC) Fashion Institute. The billboard features a man with a beard and glasses, wearing a dark suit, a top hat, and a white scarf. He is holding a sign that reads "YOUR STORY STARTS HERE." in white, stylized, hand-painted letters. Below the sign, the text "SLCC FASHION INSTITUTE" is written in yellow, bold, sans-serif capital letters. In the top right corner of the billboard, there is a small logo for Salt Lake Community College and the text "SALT LAKE COMMUNITY COLLEGE" in white.

SALT LAKE COMMUNITY COLLEGE

YOUR STORY STARTS HERE.

SLCC FASHION INSTITUTE

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MANAGEMENT'S DISCUSSION AND ANALYSIS

Introduction

The following discussion and analysis provides an overview of the financial position and fiscal activity of Salt Lake Community College (College) for the fiscal year ended June 30, 2020, with selected comparative information from the previous fiscal year. This analysis was prepared by management and should be read in conjunction with the accompanying audited financial statements and footnotes.

About the College

The College first opened for classes on September 14, 1948. The College operates in accordance with Section 53B-2-101 of the *Utah Code Annotated 1953*, as amended, and falls under the direction and control of the Utah State Board of Regents.

The College is a public, open-access, comprehensive community college committed to serving the broader community. Its mission is to provide quality higher education and lifelong learning to people of diverse cultures, abilities and ages, and to serve the needs of community and government agencies, business, industry and other employers. The College engages and supports students in educational pathways leading to successful transfer and meaningful employment.

The College fulfills its mission by:

Offering associate degrees, certificate programs, career and technical education, developmental education, transfer education and workforce training to prepare individuals for career opportunities and an enriched lifetime of learning and growing;

Offering programs and student support services that provide students opportunities to acquire knowledge and critical thinking skills, develop self-confidence, experience personal growth and value cultural enrichment;

Maintaining an environment committed to teaching and learning, collegiality and the respectful and vigorous dialogue that nourishes active participation and service in a healthy democracy.

The College has two component units. The Grand Theatre Foundation is reported as a blended component unit and is included in the condensed statements and analysis below. In addition, separately condensed financial statements for the Theatre are presented in Footnote 10 to the accompanying financial statements. The Salt Lake Community College Foundation (the Foundation) is reported discretely in a separate column and issues separately audited financial statements. A complete Foundation audit report can be obtained from the Salt Lake Community College Development Office at 801-957-4247. Because it is reported separately, the Foundation's balances and activities are not included in this management discussion and analysis.

Financial Statements Overview

The College's Annual Financial Report is prepared in accordance with Governmental Accounting Standards Board (GASB) Statements and related authoritative pronouncements. The annual report includes three primary financial statements, each providing 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.

Statement of Net Position

The Statement of Net Position presents the financial position of the College at June 30, 2020, and includes all of the assets, deferred outflows of resources, liabilities, deferred inflows of resources and residual balances attributable to the College. From this information, readers are able to identify the nature and amount of assets available for continued operations, how much the College owes its vendors, lending institutions and bond holders, and finally, a picture of the net position and its availability for expenditure.

Net position is divided into three major categories: net investment in capital assets, restricted and unrestricted. The first category, net investment in capital assets, identifies the College's equity in the property, plant and capitalized equipment owned by the College. The second

net position category is restricted, which is divided into two subcategories, nonexpendable and expendable. The corpus of nonexpendable net position is only available for investment purposes. Net position resources categorized as expendable restricted are available for expenditure by the College but only for purposes determined by donors and/or external entities that have placed time or purpose restrictions on the use of the assets. The third category is unrestricted net position, which is available for expenditure for any lawful purpose of the College. Although this category is not subject to the same externally imposed requirements and stipulations as the restricted net position category, substantially all of the College's unrestricted net position resources have been designated for various academic, construction and technology initiatives.

Condensed Statement of Net Position

| | June 30, 2020 | June 30, 2019 | Change | % Change |
|--|-----------------------|-----------------------|----------------------|----------------|
| Assets | | | | |
| Current Assets | \$ 123,402,867 | \$ 68,239,285 | \$ 55,163,582 | 80.8% |
| Noncurrent Assets | 61,900,439 | 104,651,667 | (42,751,228) | (40.9%) |
| Capital Assets, Net | 258,290,021 | 255,563,888 | 2,726,133 | 1.1% |
| Total Assets | 443,593,327 | 428,454,840 | 15,138,487 | 3.5% |
| Deferred Outflows of Resources: | | | | |
| Deferred Outflows of Resources | 11,165,748 | 13,913,306 * | (2,747,558) | (19.7%) |
| Total Deferred Outflows of Resources | 11,165,748 | 13,913,306 | (2,747,558) | (19.7%) |
| Liabilities | | | | |
| Current Liabilities | 34,455,876 | 27,020,727 | 7,435,149 | 27.5% |
| Noncurrent Liabilities | 22,709,235 | 37,661,326 | (14,952,091) | (39.7%) |
| Total Liabilities | 57,165,111 | 64,682,053 | (7,516,942) | (11.6%) |
| Deferred Inflows of Resources: | | | | |
| Deferred Inflows of Resources | 6,125,225 | 5,897,226 * | 227,999 | 3.9% |
| Total Deferred Inflows of Resources | 6,125,225 | 5,897,226 | 227,999 | 3.9% |
| Net Position | | | | |
| Net Investment in Capital Assets | 247,406,963 | 254,227,225 | (6,820,262) | (2.7%) |
| Restricted - Nonexpendable | 853,412 | 848,379 | 5,033 | 0.6% |
| Restricted - Expendable | 5,985,661 | 7,859,641 | (1,873,980) | (23.8%) |
| Unrestricted | 137,222,703 | 108,853,622 | 28,369,081 | 26.1% |
| Total Net Position | \$ 391,468,739 | \$ 371,788,867 | \$ 19,679,872 | 5.3% |

*Ending balances for fiscal year 2019 were adjusted to reflect the presentation change by URS. This change has no effect on net position.

In fiscal year 2020, current assets increased by \$55.2 million. This increase is primarily attributed to a \$42.0 million shift from long term investments to cash equivalents as low interest rates resulted in bonds being called and funds being held in the Public Treasurers' Investment Fund (PTIF). The College also experienced an increase in cash and cash equivalents related to a \$7.2 million increase in State appropriations, and \$5.8 million in proceeds from land sales at the Jordan Campus. Accounts receivable increased by \$2.4 million as a result of the novel Coronavirus related relief funding from the Department of Education authorized through the CARES Act and the Higher Education Emergency Relief Fund (HEERF).

Non-current student loans receivable decreased by \$1.1 million and is attributed to the College's efforts in relinquishing the Federal Perkins Loan Program and movement of receivables from noncurrent to current as part of that plan. The College recognized a \$2.7 million increase in capital assets primarily related to increased construction activity and additional equipment purchases to support remote learning. Total assets increased by \$15.1 million or 3.5%.

The College's overall decrease in liabilities is attributed to a \$13.1 million decrease in the net pension liability offset by a \$4.8 million increase in accounts payable as a result of payments due at year-end to the State of Utah Division of Facilities Construction and Management (DFCM). Total liabilities decreased by \$7.5 million or 11.6%. At the end of the year, the College's current assets of \$123.4 million was sufficient to cover current liabilities of \$34.5 million. Also, at the end of fiscal year 2020, the College's total assets of \$443.6 million was sufficient to cover total liabilities of \$57.2 million. Changes to deferred outflows and inflows of resources are a result of GASB Statement 68, *Accounting and Financial Reporting for Pensions*. See Note 7 for additional information regarding changes to these line items.

Over time, increases or decreases in total net position is one indicator of general financial well-being when considered along with other factors such as student satisfaction, enrollment patterns, appearance and condition of buildings and grounds and employee morale. In fiscal year 2020, the College experienced an overall increase in its total net position of \$19.7 million or 5.3% due to the factors described above.



Statement of Revenues, Expenses and Changes in Net Position

The Statement of Revenues, Expenses and Changes in Net Position provides information regarding the College's operating and nonoperating revenues and expenses, and capital revenue recognized during the year. In general, *operating revenues* are produced when goods or services are delivered to students, customers and constituencies of the College. Operating expenses are those expenses paid to acquire or produce the goods and services provided, and to carry out the mission of the College. *Non-operating revenues* are revenues received for which goods or services are not exchanged.

For example, State appropriations are classified as non-operating revenues because they are provided by the Legislature without the Legislature receiving direct commensurate goods or services in return. As will be clearly noted by the operating loss in the following Statement, without State appropriations and private gifts the College would not be able to sustain operations with existing tuition levels. These revenue sources are essential to the College's financial stability and directly impact the quality and success of its programs.

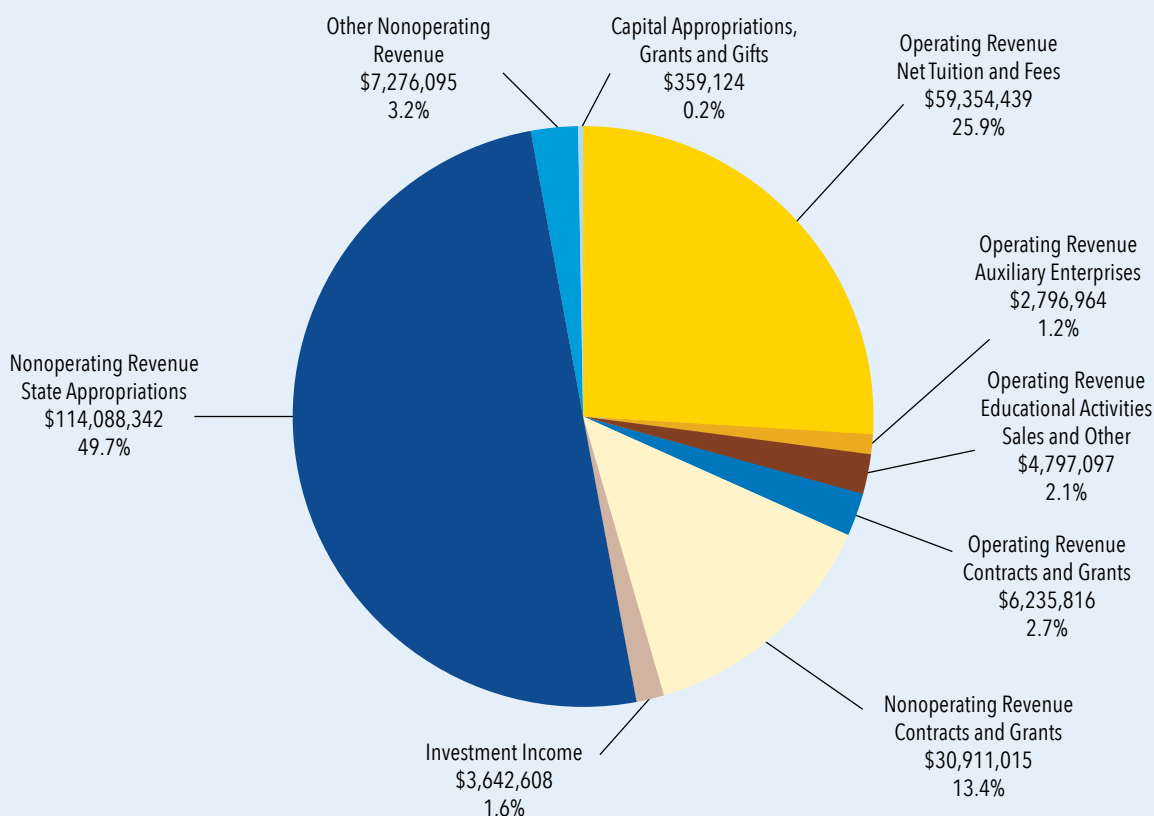
Condensed Statement of Revenues, Expenses and Changes in Net Position

| | Year Ended June 30, 2020 | Year Ended June 30, 2019 | Change | % Change |
|---|-----------------------------|-----------------------------|--------------------|----------------|
| Operating Revenues | | | | |
| Tuition and Fees, Net | \$ 59,354,439 | \$ 59,367,952 | \$ (13,513) | (0.0%) |
| Contracts and Grants | 6,235,816 | 6,370,094 | (134,278) | (2.1%) |
| Auxiliary Enterprises | 2,796,964 | 4,952,195 | (2,155,231) | (43.5%) |
| Other Operating Revenues | 4,797,097 | 4,662,259 | 134,838 | 2.9% |
| Total Operating Revenues | 73,184,316 | 75,352,500 | (2,168,184) | (2.9%) |
| Operating Expenses | | | | |
| Salaries, Wages and Benefits | 134,827,481 | 145,919,476 | (11,091,995) | (7.6%) |
| Scholarships | 16,801,223 | 13,800,674 | 3,000,549 | 21.7% |
| Depreciation | 12,118,233 | 12,512,711 | (394,478) | (3.2%) |
| Other Operating Expenses | 41,429,831 | 40,034,154 | 1,395,677 | 3.5% |
| Total Operating Expenses | 205,176,768 | 212,267,015 | (7,090,247) | (3.3%) |
| Operating Loss | (131,992,452) | (136,914,515) | 4,922,063 | 3.6% |
| Nonoperating Revenues (Expenses) | | | | |
| State Appropriations | 114,088,342 | 106,878,580 | 7,209,762 | 6.7% |
| Contracts and Grants | 30,911,015 | 27,148,711 | 3,762,304 | 13.9% |
| Investment Income | 3,642,608 | 5,307,221 | (1,664,613) | (31.4%) |
| Other Nonoperating Revenues | 7,276,095 | 1,810,228 | 5,465,867 | 301.9% |
| Other Nonoperating Expenses | (4,604,860) | (3,711,207) | (893,653) | 24.1% |
| Net Nonoperating Revenues | 151,313,200 | 137,433,533 | 13,879,667 | 10.1% |
| Income Before Other Revenues | 19,320,748 | 519,018 | 18,801,730 | 3622.6% |
| Capital Appropriations, Grants and Gifts | 359,124 | 1,939,662 | (1,580,538) | (81.5%) |
| Total Other Revenues | 359,124 | 1,939,662 | (1,580,538) | (81.5%) |
| Increase in Net Position | 19,679,872 | 2,458,680 | 17,221,192 | 700.4% |
| Net Position - Beginning of Year | 371,788,867 | 369,330,187 | 2,458,680 | 0.7% |
| Net Position - End of Year | \$ 391,468,739 | \$ 371,788,867 | 19,679,872 | 5.3% |

The most significant source of operating revenue for the College is student tuition and fees, which is consistent with the prior year at \$59.4 million. Auxiliary enterprise revenues decreased by \$2.2 million or 43.5% as a continued result of the outsourcing of the College store operations and the sale of inventory in the prior year. Auxiliary revenue was also severely impacted by the closure of campus and various food service operations as a result of the novel Coronavirus and transition of spring and summer courses to an online format. Overall operating revenues decreased by \$2.2 million or 2.9%.

Net nonoperating revenues increased by \$13.9 million or 10.1%. This is attributed to a \$7.2 million increase in State appropriations, a \$3.8 million increase in nonoperating grants from CARES Act related funding and a gain of \$5.0 million on the sale of land from the Jordan campus. The increase in nonoperating expense of \$0.9 million is related to a \$3.2 million impairment loss from the Applied Technology Building (ATC) fire offset by a significant reduction of other capital asset losses unrelated to the fire in the fiscal year.

Revenue for Year Ended June 30, 2020 \$229,461,500

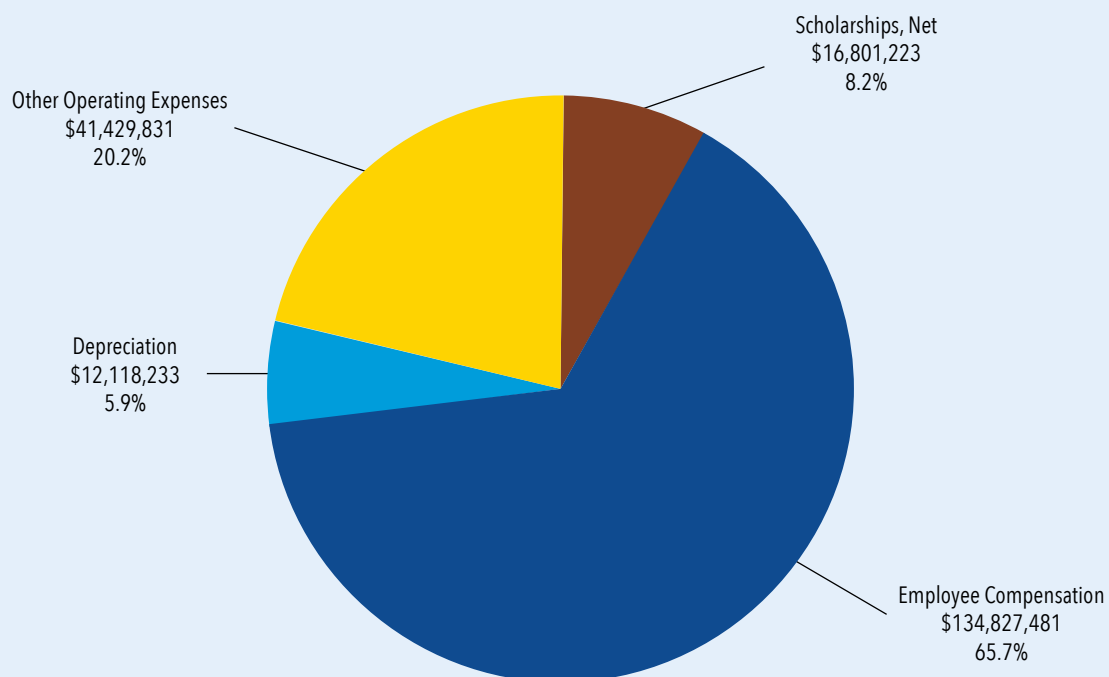




Overall operating expenses decreased by \$7.1 million or 3.3%. The difference in salary-related expenses is largely attributed to an \$11.8 million decrease in the College's actuarial calculated pension expense. This decrease was offset by an increase of \$3.0 million in

student scholarships as a result of the CARES Act and an increase of \$1.4 million of other operating expenses primarily related to facilities and maintenance projects that were not capitalized.

Operating Expenses for Year Ended June 30, 2020 \$205,176,768





Statement of Cash Flows

The final College-wide statement presented is the Statement of Cash Flows. This Statement presents detailed information about the cash activity of the institution during the fiscal year and gives a general picture of where the College obtains and spends its cash. The Statement is divided into five sections, each of which reflects cash activity based on different types of activities within the institution. The first section shows the cash required by the operations of the College. Since tuition and fees and other operating revenues normally do not cover the operations of a higher education institution, this section usually has more cash used than provided. The second section shows the cash received and spent in noncapital financing activities. This is where the College reports the State appropriations

and gifts received that contribute to the funding of the institution's educational activities. The third section shows the cash activity related to capital and related financing activities. These activities also include cash received for capital gifts and the repayment of principal and interest on any capital debt. The fourth section shows the investing activities of the College including the purchase and sale of investments as well as any investment income received. The fifth and final section of the Statement reconciles the net operating loss from the Statement of Revenues, Expenses and Changes in Net Position to the cash used in operating activities in the first section of the Statement. The condensed statement below reconciles the change in cash to the Statement of Net Position.

Condensed Statement of Cash Flows

| | Year Ended June 30, 2020 | Year Ended June 30, 2019 | Change | % Change |
|--|-----------------------------|-----------------------------|----------------------|---------------|
| Cash Provided (Used) by | | | | |
| Operating Activities | \$ (122,192,223) | \$ (122,187,657) | \$ (4,566) | 0.0% |
| Noncapital Financing Activities | 142,683,630 | 135,470,302 | 7,213,328 | 5.3% |
| Capital and Related Financing Activities | (14,491,063) | (12,369,306) | (2,121,757) | 17.2% |
| Investing Activities | 47,007,538 | 5,178,671 | 41,828,867 | (807.7%) |
| Net Change in Cash | 53,007,882 | 6,092,010 | 46,915,872 | 770.1% |
| Cash - Beginning of Year | 50,660,560 | 44,568,550 | 6,092,010 | 13.7% |
| Cash - End of Year | <u>\$ 103,668,442</u> | <u>\$ 50,660,560</u> | <u>\$ 53,007,882</u> | <u>104.6%</u> |

Capital Asset and Debt Activities

In fiscal year 2020 the College sold approximately 39 acres of land for \$5.9 million. The College recognized a gain of \$5.0 million related to these sales.

On June 22, 2020, the ATC on the Redwood Campus was destroyed by fire. The historical cost of the building was \$1.3 million, and the building was fully depreciated. At the time of the fire the ATC was undergoing a substantial remodel project. The College has recognized an impairment loss of \$3.2 million related to this project and lost capital equipment. See Note 3 for additional information.

The College continues with construction on the Jordan Campus Student Center and anticipates completion in fiscal year 2021. To date the College has capitalized \$10.2 million as construction in progress.

The College has begun the planning phase of the new Herriman Campus. This new campus is a partnership between Salt Lake Community College and the University of Utah. Students will be able to complete their associate level classes with Salt Lake Community College and transition to the University of Utah for their undergraduate coursework. The College has capitalized approximately \$0.9 million related to the project.

Future Economic Outlook

The College relies heavily on the State of Utah and Legislative appropriations to keep tuition low and college education affordable. For fiscal year 2021, the novel Coronavirus has impacted the College's operating budget. The Legislature appropriated a 4.5% increase in health insurance for a total of \$543,600 as well as covered the College's risk and liability insurance increases. However, the slow-down in the State's economy resulted in a \$2.7 million budget reduction. The College managed the reduction by evaluating and reducing current budget line items. Tuition is the other main source of revenue for the College. In March, the State Board of Regents approved a 1.5% tuition increase; however, based on the current economic conditions, the College postponed the increase until Spring of 2021. Enrollments were higher than expected during the Summer, while being slightly down for Fall of 2020. The institution maintains a healthy budget, but fiscal year 2021 will require the College to monitor enrollments and adjust accordingly. Federal CARES funding, in several of its forms, has been used to help bolster key areas. With sound budgeting practices, and the influx of Federal monies, the net impact is an overall increase in funding for the College.

Strategically, College management strives to keep tuition affordable and for the past 4 years has had the lowest tuition increases in over twenty years. The College also has utilized new appropriations to provide clearer educational pathways for students which will help bolster long-term student retention and greater student success. The College invests time and resources into strategic enrollment management in efforts to combat future enrollment declines. Overall, the College has applied its resources to be proactive in making budget adjustments when needed and demonstrating its flexibility to withstand enrollment fluctuations and other constraints.





BASIC FINANCIAL STATEMENTS



Salt Lake Community College
Statement of Net Position
As of June 30, 2020

| | Primary Institution | Component Unit College Foundation |
|---|----------------------------|--|
| Assets | | |
| Current Assets | | |
| Cash and Cash Equivalents (Notes 1, 2) | \$ 95,707,024 | \$ 3,771,058 |
| Short-Term Investments (Notes 1, 2) | 13,778,360 | 13,390,535 |
| Accounts Receivable, Net of \$1,796,386 Allowance (Note 1) | 7,928,911 | - |
| Accounts Receivable from State of Utah | 1,858,288 | - |
| Student Loans Receivable - Current Portion, Net of \$288,416 Allowance (Note 1) | 510,981 | - |
| Pledges Receivable - Current Portion | - | 12,207 |
| Inventories (Note 1) | 544,451 | - |
| Prepaid Expenses (Note 1) | 3,074,852 | - |
| Cash Value of Life Insurance | - | 42,923 |
| Total Current Assets | 123,402,867 | 17,216,723 |
| Noncurrent Assets | | |
| Restricted Cash and Cash Equivalents (Notes 1, 2) | 7,961,418 | - |
| Investments (Notes 1, 2) | 53,636,801 | - |
| Pledges Receivable | - | 119,564 |
| Capital Assets, Net of \$179,105,767 Accumulated Depreciation (Notes 1, 3) | 258,290,021 | - |
| Net Pension Asset (Note 7) | 302,220 | - |
| Total Noncurrent Assets | 320,190,460 | 119,564 |
| Total Assets | 443,593,327 | 17,336,287 |
| Deferred Outflows of Resources: | | |
| Deferred Outflows Related to Pensions | 11,165,748 | - |
| Total Deferred Outflows of Resources | 11,165,748 | - |
| Liabilities | | |
| Current Liabilities | | |
| Accounts Payable | 2,672,512 | 12,084 |
| Payable to State of Utah | 5,792,201 | - |
| Accrued Payroll Payable | 9,863,862 | - |
| Unearned Revenue (Note 1) | 8,365,627 | - |
| Accrued Interest Payable | 161,333 | - |
| Funds Held for Others | 511,493 | - |
| Notes Payable to State of Utah - Current Portion (Notes 4, 5) | 75,018 | - |
| Bonds Payable - Current Portion (Notes 4, 5) | 1,223,479 | - |
| Compensated Absences - Current Portion (Notes 1, 4) | 4,151,084 | - |
| Termination Benefits - Current Portion (Notes 1, 4) | 1,253,353 | - |
| Other Liabilities (Notes 1, 4) | 385,914 | - |
| Total Current Liabilities | 34,455,876 | 12,084 |
| Noncurrent Liabilities | | |
| Note Payable to State of Utah | 236,579 | - |
| Bonds Payable | 9,347,981 | - |
| Compensated Absences | 2,075,474 | - |
| Termination Benefits | 1,824,285 | - |
| Net Pension Liability (Note 7) | 9,224,916 | - |
| Total Noncurrent Liabilities | 22,709,235 | - |
| Total Liabilities | 57,165,111 | 12,084 |
| Deferred Inflows of Resources: | | |
| Deferred Inflows Related to Pensions | 6,125,225 | - |
| Total Deferred Inflows of Resources | 6,125,225 | - |
| Net Position | | |
| Net Investment in Capital Assets (Note 1) | 247,406,963 | - |
| Restricted for: | | 7,677,509 |
| Nonexpendable Items (Note 1) | | |
| Scholarship Endowments | 253,412 | - |
| Miller Campus Endowments | 600,000 | - |
| Expendable Items (Note 1) | | 8,370,757 |
| Debt Service Reserves | 1,504,689 | - |
| Loans | 1,014,784 | - |
| Instructional Department Use | 655,807 | - |
| Herriman Campus Infrastructure | 994,050 | - |
| Other | 1,816,331 | - |
| Unrestricted (Note 1) | 137,222,703 | 1,275,937 |
| Total Net Position | \$ 391,468,739 | \$ 17,324,203 |

The accompanying Notes are an integral part of these Financial Statements.

Salt Lake Community College
Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended June 30, 2020

| | Primary Institution | Component Unit College Foundation |
|--|---------------------|--------------------------------------|
| Operating Revenue | | |
| Student Tuition and Fees, Net of Scholarship Allowances of \$19,924,538 and Changes in the Allowance for Doubtful Accounts of \$137,406 | \$ 59,354,439 | \$ - |
| Interest on Student Loans Receivable | 242,126 | - |
| Federal Contracts and Grants | 3,631,297 | - |
| State and Local Contracts and Grants | 767,200 | - |
| Nongovernmental Contracts and Grants | 1,837,319 | - |
| Sales and Services of Educational Activities | 943,610 | - |
| Auxiliary Enterprises | 2,796,964 | - |
| Gifts | - | 4,226,341 |
| Other Operating Revenue | 3,611,361 | - |
| Total Operating Revenues | 73,184,316 | 4,226,341 |
| Operating Expenses | | |
| Salaries and Wages | 105,226,837 | - |
| Employee Benefits | 35,768,111 | - |
| Actuarial Calculated Pension Expense | (6,167,467) | - |
| Scholarships and Awards | 16,801,223 | - |
| Donations to College | - | 3,130,598 |
| Depreciation | 12,118,233 | - |
| Other Operating Expenses | 41,429,831 | 388,994 |
| Total Operating Expenses | 205,176,768 | 3,519,592 |
| Operating Income/(Loss) | (131,992,452) | 706,749 |
| Nonoperating Revenues (Expenses) | | |
| State Appropriations | 114,088,342 | - |
| Federal Contracts and Grants | 30,410,403 | - |
| State and Local Contracts and Grants | 500,612 | - |
| Gifts | 2,310,220 | - |
| Investment Income | 3,642,608 | 259,668 |
| Interest on Capital Asset-Related Debt | (282,169) | - |
| Other Nonoperating Revenues | 4,965,875 | - |
| Other Nonoperating Expenses | (4,322,691) | - |
| Total Nonoperating Revenues | 151,313,200 | 259,668 |
| Income (Loss) Before Other Revenues | 19,320,748 | 966,417 |
| Other Revenues | | |
| Capital Appropriations | 354,124 | - |
| Capital Grants and Gifts | 5,000 | 3,964 |
| Additions to Permanent Endowments | - | 597,548 |
| Total Other Revenue | 359,124 | 601,512 |
| Net Increase/(Decrease) in Net Position | 19,679,872 | 1,567,929 |
| Net Position - Beginning of Year | 371,788,867 | 15,756,274 |
| Net Position at End of Year | \$ 391,468,739 | \$ 17,324,203 |

The accompanying Notes are an integral part of these Financial Statements.

| | <u>Primary Institution</u> |
|--|----------------------------|
| Cash Flows from Operating Activities | |
| Receipts from Tuition and Fees | \$ 59,539,143 |
| Receipts from Grants and Contracts | 4,331,425 |
| Receipts from Auxiliary Enterprise Charges | 2,865,781 |
| Receipts from Sales and Services of Educational Activities | 475,945 |
| Receipts from Lease/Rental | 1,548,893 |
| Receipts from Fines | 1,103 |
| Interest Received on Loans to Students | 275,754 |
| Payments to Employees for Salaries and Benefits | (143,076,037) |
| Payments to Suppliers | (33,450,871) |
| Payments for Scholarships | (16,649,171) |
| Loans Disbursed to Students and Employees | (67,316) |
| Collection of Loans to Students and Employees | 244,924 |
| Other Operating Receipts | 1,768,204 |
| Net Cash Used by Operating Activities | <u>(122,192,223)</u> |
| Cash Flows from Noncapital Financing Activities | |
| Receipts from State Appropriations | 110,095,253 |
| Receipts from Grants and Contracts for Other Than Operating Purposes | 30,911,015 |
| Receipts from Gifts for Other Than Capital Purposes | 2,307,879 |
| Payments on Debt | (95,806) |
| Agency Receipts | 12,210,984 |
| Agency Payments | (11,998,354) |
| Other Nonoperating Payments | (747,341) |
| Net Cash Provided by Noncapital Financing Activities | <u>142,683,630</u> |
| Cash Flows from Capital and Related Financing Activities | |
| Cash Paid for Capital Assets | (15,775,950) |
| Proceeds from Disposal of Capital Assets | 2,782,137 |
| Payments of Capital Debt | (965,000) |
| Interest Paid on Capital Debt | (532,250) |
| Net Cash Used by Capital and Related Financing Activities | <u>(14,491,063)</u> |
| Cash Flows from Investing Activities | |
| Purchases of Investments | (45,533,969) |
| Proceeds from Sales of Investments | 88,520,000 |
| Receipt of Interest and Dividends on Investments | 4,021,507 |
| Net Cash Provided by Investing Activities | <u>47,007,538</u> |
| Net Increase in Cash and Cash Equivalents | 53,007,882 |
| Cash and Cash Equivalents - Beginning of Year | 50,660,560 |
| Cash and Cash Equivalents - End of Year | <u>\$ 103,668,442</u> |

The accompanying Notes are an integral part of these Financial Statements.

| | <u>Primary Institution</u> |
|---|----------------------------|
| Reconciliation of Operating Loss to Net Cash Used By Operating Activities | |
| Operating Loss | \$ (131,992,452) |
| Difference Between Actuarial Calculated Pension Expense vs. Actual Pension Expense | (10,396,247) |
| Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities | |
| Depreciation Expense | 12,118,233 |
| Donations of Supplies Received | 5,000 |
| Non Capital DFCM Expenditures Received | 4,795,973 |
| Income from Fines | 1,103 |
| Changes in Assets and Liabilities | |
| Accounts Receivable | (3,694,532) |
| Student Loans | 212,197 |
| Inventories | 449,017 |
| Prepaid Expenses | (1,004,593) |
| Accounts Payable and Accrued Expenses | 5,845,964 |
| Unearned Revenue | 1,205,132 |
| Compensated Absences | 832,573 |
| Termination Benefits | (569,591) |
| Net Cash Used by Operating Activities | <u>\$ (122,192,223)</u> |
| Noncash Investing, Noncapital Financing and Capital Related Financing Transactions | |
| Change in Fair Value of Investments Recognized as Investment Income | \$ 57,214 |
| Disposal of Fixed Assets | 4,499,419 |
| Impairment of Fixed Assets | (3,225,392) |
| Capital Gifts | 5,000 |
| Capital Appropriations | 354,124 |
| Total Noncash Investing, Capital and Financing Activities | <u>\$ 1,690,365</u> |

The accompanying Notes are an integral part of the Financial Statements.

NOTES TO FINANCIAL STATEMENTS



Activities

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity:

The College is a component unit of the State of Utah. It is considered a component unit because it was established under Utah statute, receives funding appropriations from the State and is financially accountable to the State. The financial activity of the College is included in the State's Comprehensive Annual Financial Report, as required by Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, GASB Statement No. 39, *Determining Whether Certain Organizations Are Component Units*, GASB Statement No. 61, *The Financial Reporting Entity: Omnibus* and GASB Statement No. 80, *Blending Requirements for Certain Component Units-An Amendment of GASB Statement No. 14*.

The College's financial statements encompass all of its operations, including auxiliary enterprises, both restricted and unrestricted funds, and two supporting Foundations. The Salt Lake Community College Foundation (Foundation) is a separate but affiliated non-profit entity, incorporated under Utah law in 1982. This Foundation is reported discretely in the financial statements under the heading "Component Unit-College Foundation." A discrete component unit is an entity which is legally separate from the College. However, the Foundation's economic resources are used for the direct benefit of the College and its relationship with the College is such that excluding it would cause the College's financial statements to be misleading or incomplete.

The Foundation issues separate financial statements which are audited by independent auditors. These statements follow the Financial Accounting Standards Board (FASB) guidelines. As such, certain revenue recognition criteria and presentation features are different from GASB revenue recognition criteria and presentation features. No modifications have been made to the component unit's financial information included in the College's financial report. See Note 9 for additional disclosures related to the Foundation. A copy of the

Foundation's independent audit report may be obtained from the College's Development Office at 801-957-4247.

The Grand Theatre Foundation (Grand Theatre) is a separate but affiliated not-for-profit entity incorporated under Utah law in 2001. It is included in the financial statements as a blended component unit because the College has day-to-day operational management responsibility, the College has a financial benefit or burden relationship with the Grand Theatre and because the Grand Theatre was established on behalf of and exclusively for the benefit of the College. See Note 10 for Condensed Statement of Net Position, Condensed Statement of Revenues, Expenses, and Changes in Net Position and Condensed Statement of Cash Flows for the Grand Theatre.

Basis of Accounting:

The accounting and reporting policies of the College conform with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). Under GASB provisions, public colleges and universities in Utah have elected to report as special purpose government units engaged solely in business-type activities (BTA). BTA reporting includes the basic financial statements and required supplementary information established for an enterprise fund. This includes a 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, Notes to the Financial Statements and Required Supplementary Information. The required financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting.

Cash and Cash Equivalents:

The College considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents. At June 30, 2020, cash and cash equivalents consisted of:

| | College | Foundation |
|---|-----------------------|---------------------|
| Cash | \$ (1,859,096) | \$ 1,829,184 |
| Money Market Account | 176,097 | 915,183 |
| Sweep Account | 1,202,568 | - |
| Money Market Mutual Funds | 44,607 | 1,026,691 |
| Utah Public Treasurers' Investment Fund | 104,104,266 | - |
| Total Cash and Cash Equivalents | <u>\$ 103,668,442</u> | <u>\$ 3,771,058</u> |

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 quarterly from pooled investments based on the month end cash balance of each participating account.



Accounts Receivable:

Accounts receivable consists of amounts owed to the College from individuals and entities external to the College. Receivables due from the State of Utah or from

one of its component units are reported separately on the Statement of Net Position.

The following schedule presents receivables at June 30, 2020, net of estimated uncollectible amounts:

| | Receivables from State of Utah | Receivables from Other |
|--------------------------------------|-----------------------------------|---------------------------|
| Tuition, Fees and Other | \$ 7,701 | \$ 6,671,828 |
| Due from DFCM | 1,083,049 | - |
| Grants and Contracts | 767,538 | 2,655,380 |
| Auxiliaries | - | 174,785 |
| Interest | - | 211,615 |
| From SLCC Foundation | - | 11,689 |
| Total Accounts Receivable | 1,858,288 | 9,725,297 |
| Less Allowance for Doubtful Accounts | - | (1,796,386) |
| Net Accounts Receivable | \$ 1,858,288 | \$ 7,928,911 |

Student Loans Receivable:

The College participates in the Federal Perkins Loan Program and other College loan programs. Loan distributions and related loan repayments are not included as expenses or revenues but are accounted for on the Statement of Net Position as either current student loans receivable (amounts due within one year), net of estimated uncollectible amounts, or noncurrent student loans receivable (amounts due after one year),

net of estimated uncollectible amounts. As of June 30, 2018, the Federal Perkins Loan Program ended and the College did not distribute additional loans during the current fiscal year. The College intends to relinquish outstanding receivables related to the Federal Perkins Loan Program to the Federal Department of Education in fiscal year 2021.

Inventories:

All College inventories are valued at the lower of cost (first-in, first-out) or market.

Inventory consists of the following:

| | |
|--|------------|
| Food Services | \$ 6,345 |
| Costs of Project Houses Under Construction | 538,106 |
| Total Inventory | \$ 544,451 |

Prepaid Expenses:

Prepaid expenses at year end consist mostly of software subscription costs, which accounts for \$3,042,030 of the \$3,074,852 total at June 30, 2020.

Capital Assets:

Capital assets are recorded at historical cost at the date of acquisition, or acquisition value at the date of donation in the case of gifts. For equipment and motor vehicles, the College's capitalization policy includes all items with a unit cost of \$5,000 or more, and an estimated useful life of greater than one year. All library collections are capitalized. Renovations to buildings, infrastructure and land improvements with a cost of \$250,000 or more and extend the useful life or increase capacity of the assets are capitalized. Routine repairs,

Restricted Cash and Cash Equivalents:

Externally restricted non-expendable endowment funds of \$853,412 and \$7,108,006 of unexpended bond proceeds and debt service reserves are classified as noncurrent assets in the Statement of Net Position.

maintenance and remodeling are charged to operating expense in the year in which the expense is incurred. All land and water rights (intangible assets) are capitalized and not depreciated.

Depreciation is calculated using the straight-line method over the estimated useful lives of the assets: 40 years for buildings; 20 years for infrastructure, land improvements and library collections; and 3 to 10 years for equipment and motor vehicles. Leasehold improvements are depreciated over the term of the lease.

Accounts Payable and Accrued Liabilities:

Accounts payable and accrued liabilities consist of the following at June 30, 2020:

| | | |
|--|----|-------------------|
| Salaries and Benefits Payable | \$ | 9,863,862 |
| Supplies and Services Payable | | 2,613,960 |
| Student Related Payable | | 58,552 |
| State of Utah Payable | | 5,792,201 |
| Interest Payable | | 161,333 |
| Total Accounts Payable and Accrued Liabilities | \$ | <u>18,489,908</u> |

Unearned Revenue:

Unearned revenue consists of the following at June 30, 2020:

| | | |
|--|----|------------------|
| Tuition and Fees Related to Future Terms | \$ | 6,333,864 |
| Grants and Contracts | | 1,968,929 |
| Food Service Unused Gift Cards | | 3,000 |
| Grand Theatre Ticket/Rental Sales | | 7,759 |
| Child Care Deposits | | 30,577 |
| Other Deposits | | 21,498 |
| Total Unearned Revenue | \$ | <u>8,365,627</u> |

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 (Systems) and additions to/deductions from the System's fiduciary net position have been determined on the same basis as they are reported by the System. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Refer to Note 7 for additional information on pension plans.

Compensated Absences Liability:

Vacation Leave Benefit: The College accrues and reports annual vacation leave in the year earned. Non-academic full-time and certain part-time College employees earn vacation leave for each month worked at a rate between 12 and 24 days per year. Vacation time may be used as it is earned or accumulated for future use. A maximum of 40 days may be carried over into the next accounting year which begins each July 1. Upon termination, no more than 30 days plus the current year's earned and unused vacation is payable to the employee. The cumulative accrued vacation leave liability for the year ended June 30, 2020 was \$5,651,884.

Sick Leave Benefit: Full-time employees upon regular or early retirement from the College are eligible to receive a sick leave cash payment up to a maximum of \$2,500 under the following condition. To be eligible, a retiring employee must have accumulated 100 days of unused sick leave (800 hours). The cash payout is calculated at \$100 for every day of earned and unused sick leave accumulated above the 100 days up to a maximum of 25 days or \$2,500. The College accrues and reports the estimated sick leave payout in the year earned. The cumulative accrued sick leave benefits liability for the year ended June 30, 2020 was \$574,674.

Accrued Termination Benefits:

The College provides an early retirement option, as approved by the Board of Trustees, for qualified employees who have attained the age of 57 with at least 15 years of service and whose combined total of age and years of service is 75 or greater. The early retirement benefit includes a stipend of between 14.3% and 20.5% of the retiree's final salary for a maximum period of seven years, or until the employee reaches full retirement age with Social Security, whichever comes first. Health and dental benefits, which averaged about 79% of the stipend in fiscal year 2020, have also been extended for up to seven years or age 65, whichever comes first. Participation in the early retirement program is not an entitlement or right available to all employees. These benefits are recorded as qualified employees apply for and are approved for this retirement option. The benefits are funded by the College on a pay-as-you-go basis. At June 30, 2020 there were 62 retirees receiving benefits under these early retirement programs.

The projected future cost of these stipends and medical and dental insurance benefits have been calculated based on the known amount to be paid out in the next fiscal year, plus projected annual increases of 2.0% for stipends and 6.0% for medical and dental costs. The amount recognized on the financial statements was calculated at the discounted present value of the projected future costs. The discount rate used (2.04%) was based on the average rate earned on the investments of the College during the year. The cumulative accrued termination benefits liability as of June 30, 2020 totaled \$3,077,638. The early retirement program expense for the year ended June 30, 2020 was \$1,084,404.

Noncurrent Liabilities:

Noncurrent liabilities include obligations with maturities greater than one year, which include estimated amounts for accrued compensated absences and termination benefits (obligations to early retirees) that will not be paid within the next fiscal year and net pension liability.

Deferred Outflows/Inflows of Resources:

In addition to assets and liabilities, financial statements will sometimes report a separate section for deferred outflows and inflows of resources. Deferred outflows of resources represent 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. Deferred inflows of resources represent 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.

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 outstanding debt obligations related to those assets.

Restricted for Nonexpendable Items: Nonexpendable restricted net position consists of scholarship endowments and similar 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 income may either be expended or added to principal.

Restricted for Expendable Items: Expendable restricted net position includes resources for which the College is legally or contractually obligated to spend resources in accordance with restrictions imposed by external parties.

Unrestricted Net Position: Unrestricted net position represents resources derived from student tuition and fees, State appropriations, earnings from the beneficial investment of available cash balances, sales and services of educational departments and auxiliary enterprises. These resources are used to accomplish the core mission and activities relating to the educational and general operations of the College and may be used at the discretion of the governing board to meet any lawful College-related purpose. This classification also

includes quasi-endowments created from unrestricted resources.

When both restricted and unrestricted resources are available for use, it is the College's policy to use restricted resources first, then unrestricted resources as they are needed.

Classification of Revenues and Expenses:

Revenues and expenses have been classified as either operating or nonoperating according to the following criteria:

Operating Revenues and Expenses: The College's operating revenues and expenses are for activities that support the education mission and priorities of the College and have characteristics of exchange transactions. Operating revenues include (1) student tuition and fees; (2) federal, state and local contracts and grants; (3) sales and services of educational activities and auxiliary enterprises; and (4) interest on institutional student loans. Operating expenses are those expenses incurred to acquire goods or produce services to carry out the mission of the College. The Foundation's operating activities include gift revenue and all expenses to support the mission of the Foundation.

Nonoperating Revenues and Expenses: The College's nonoperating activities have characteristics of nonexchange transactions. Nonoperating revenues include (1) State appropriations; (2) certain federal, state and local contracts and grants; (3) gifts and contributions; and (4) investment income. Nonoperating expenses include disposal of capital assets, interest paid on capital related debt and cancellation of student loans.

Internal transactions between service centers and departments are eliminated from the financial statements.

2. DEPOSITS AND 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 State Board of Regents Rule 541, Management and Reporting of Institutional Investments (Rule 541).

The Foundation is required by its bylaws to deposit funds in depositories approved by the Foundation's Board of Trustees or Executive Committee. The Foundation can invest in any category deemed prudent and approved by its Board.

Deposits:

Custodial Credit Risk: Custodial credit risk is the risk that, in the event of a bank failure, the College's or Foundation's deposits may not be returned to it. The College and the Foundation do not have formal deposit policies for custodial credit risk. As of June 30, 2020, \$1,052,438 of the College's bank balances of \$1,478,535 and approximately \$1,450,000 of the Foundation's bank balances of \$2,939,675 were uninsured and uncollateralized.

Investments:

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 depositories and permitted negotiable 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; reciprocal deposits and negotiable brokered certificates of deposit in accordance with the 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 Rule 541 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 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.

Fair Value of Investments: The College and the Foundation measure and record 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, 2020, the College had the following recurring fair value measurements:

| | | Fair Value Measurements Using | | | |
|---|----------------|-------------------------------|----------------|---------|--|
| | TOTAL | Level 1 | Level 2 | Level 3 | |
| <hr/> | | | | | |
| Investments by Fair Value Level | | | | | |
| <hr/> | | | | | |
| Debt Securities | | | | | |
| Corporate Notes | \$ 43,531,892 | \$ - | \$ 43,531,892 | \$ - | |
| U.S. Agencies | 22,143,789 | - | 22,143,789 | - | |
| Mutual Bond Funds | 96,034 | 96,034 | - | - | |
| Money Market Mutual Funds | 44,607 | 44,607 | - | - | |
| Utah Public Treasurers' Investment Fund | 104,104,266 | - | 104,104,266 | - | |
| Total Debt Securities | 169,920,588 | 140,641 | 169,779,947 | - | |
| <hr/> | | | | | |
| Equity Securities | | | | | |
| Mutual Equity Funds | 649,397 | 649,397 | - | - | |
| Total Equity Securities | 649,397 | 649,397 | - | - | |
| Total Investment by Fair Value Level | \$ 170,569,985 | \$ 790,038 | \$ 169,779,947 | \$ - | |
| <hr/> | | | | | |
| Investments Measured at the Net Asset Value (NAV) | | | | | |
| Private Equity Real Estate Partnership | \$ 994,050 | | | | |
| Total Investments Measured at the NAV | 994,050 | | | | |
| Total Investments Measured at Fair Value | \$ 171,564,035 | | | | |



At June 30, 2020, the Foundation had the following recurring fair value measurements:

| | | Fair Value Measurements Using | | |
|---|---------------|-------------------------------|---------|---------|
| | TOTAL | Level 1 | Level 2 | Level 3 |
| <hr/> Investments by Fair Value Level <hr/> | | | | |
| Debt Securities | | | | |
| Mutual Bond Funds | \$ 4,428,485 | \$ 4,428,485 | \$ - | \$ - |
| Money Market Mutual Funds | 1,026,691 | 1,026,691 | - | - |
| Total Debt Securities | 5,455,176 | 5,455,176 | - | - |
| Equity Securities | | | | |
| Mutual Equity Funds | 8,962,050 | 8,962,050 | - | - |
| Total Equity Securities | 8,962,050 | 8,962,050 | - | - |
| Total Investments by Fair Value Level | \$ 14,417,226 | \$ 14,417,226 | \$ - | \$ - |

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

- U.S. Agencies: quoted prices for identical securities in markets that are not active;
- Corporate and Municipal Bonds: quoted prices for similar securities in active markets;
- Money Market, Bond and Equity Mutual Funds: published fair value per share (unit) for each fund;
- Utah Public Treasurers' Investment Fund: application of the June 30, 2020 fair value factor, as calculated by the Utah State Treasurer, to the College's June 30 balance in the Fund.

Investments valued using the net asset value (NAV) per share (or its equivalent) are considered "alternative investments" and, unlike more traditional investments, generally do not have readily obtainable market values and take the form of limited partnerships. In December 2012, the College became a partner in a limited liability company called HTC Communities, LLC and was gifted a capital interest in the company. The most recent valuation of owner equity occurred at December 31, 2019, the company's fiscal yearend. The College's ownership interest at that time was valued at \$994,050. The College is not aware of any factors that could negatively affect the valuation; therefore, the value recorded in the College's statements as of June 30, 2020 is the ownership interest. As of this date, this alternative investment is not redeemable and has no unfunded commitments.

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 Rule 541, 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, Rule 541 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. The Foundation does not have a formal policy for interest rate risk.

As of June 30, 2020, the College's investments had the following maturities:

| Investment Type | Investment Maturities (in Years) | | | |
|---|----------------------------------|-----------------------|----------------------|------------------|
| | Fair Value | Less than 1 Year | 1-5 Years | 6-10 Years |
| Corporate Notes | \$ 43,531,892 | \$ 13,032,930 | \$ 30,498,962 | \$ - |
| U.S. Agencies | 22,143,789 | - | 22,143,789 | - |
| Mutual Bond Funds | 96,034 | - | - | 96,034 |
| Money Market Mutual Funds | 44,607 | 44,607 | - | - |
| Utah Public Treasurers' Investment Fund | 104,104,266 | 104,104,266 | - | - |
| Total Fair Value | <u>\$ 169,920,588</u> | <u>\$ 117,181,803</u> | <u>\$ 52,642,751</u> | <u>\$ 96,034</u> |

As of June 30, 2020, the Foundation's investments had the following maturities:

| Investment Type | Investment Maturities (in Years) | | | | |
|---------------------------|----------------------------------|---------------------|---------------------|-------------------|-----------------------|
| | Fair Value | Less than 1 Year | 1-5 Years | 6-10 Years | Greater than 10 Years |
| Mutual Bond Funds | \$ 4,428,485 | \$ - | \$ 3,501,497 | \$ 926,988 | \$ - |
| Money Market Mutual Funds | 1,026,691 | 1,026,691 | - | - | - |
| Total Fair Value | <u>\$ 5,455,176</u> | <u>\$ 1,026,691</u> | <u>\$ 3,501,497</u> | <u>\$ 926,988</u> | <u>\$ -</u> |



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 Rule 541, as previously discussed. The Foundation does not have a formal policy for credit risk.

At June 30, 2020, the College's investments had the following quality ratings:

| Investment Type | Quality Ratings | | | | |
|---|-----------------------|----------------------|----------------------|----------------------|-----------------------|
| | Fair Value | AA | A | BBB | Unrated |
| Corporate Notes | \$ 43,531,892 | \$ - | \$ 25,464,874 | \$ 18,067,018 | \$ - |
| U.S. Agencies | 22,143,789 | 11,067,529 | - | - | 11,076,260 |
| Mutual Bond Funds | 96,034 | - | - | - | 96,034 |
| Money Market Mutual Funds | 44,607 | - | - | - | 44,607 |
| Utah Public Treasurers' Investment Fund | 104,104,266 | - | - | - | 104,104,266 |
| Total Fair Value | <u>\$ 169,920,588</u> | <u>\$ 11,067,529</u> | <u>\$ 25,464,874</u> | <u>\$ 18,067,018</u> | <u>\$ 115,321,167</u> |

At June 30, 2020, the Foundation's investments had the following quality ratings:

| Investment Type | Quality Ratings | |
|---------------------------|---------------------|---------------------|
| | Fair Value | Unrated |
| Mutual Bond Funds | \$ 4,428,485 | \$ 4,428,485 |
| Money Market Mutual Funds | 1,026,691 | 1,026,691 |
| Total Fair Value | <u>\$ 5,455,176</u> | <u>\$ 5,455,176</u> |

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 College's policy for reducing this risk of loss is to comply with the Rules of the Money Management Council or the UPMIFA and Rule 541, 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, Rule 541 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 to between 0% and

30% based on the size of the College's endowment fund. The Foundation does not have a formal policy for concentration of credit risk.

As of June 30, 2020, the College held \$9,033,323 or 5.3%, of total investments in securities of the Federal Home Loan Mortgage Corporation.

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 and the Foundation do not have formal policies for custodial credit risk. As of June 30, 2020, the College had \$43,531,892 in Corporate Notes and \$22,143,789 in U.S. Agencies, which were held by the counterparty's trust department or agent but not in the College's name.



3. CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2020 is summarized as follows:

| | Balance June 30, 2019 | Additions | Reductions | Balance June 30, 2020 |
|--|--------------------------|--------------|----------------|--------------------------|
| Capital Assets Not Being Depreciated: | | | | |
| Land | \$ 36,508,598 | \$ - | \$ (871,623) | \$ 35,636,975 |
| Intangible Assets | 22,500 | - | - | 22,500 |
| Construction in Progress | 1,023,869 | 14,882,014 | (3,246,237) | 12,659,646 |
| Total Nondepreciable | 37,554,967 | 14,882,014 | (4,117,860) | 48,319,121 |
| Capital Assets Being Depreciated: | | | | |
| Buildings | 315,563,253 | 705,131 | (1,314,613) | 314,953,771 |
| Leasehold Improvements | 1,864,665 | - | - | 1,864,665 |
| Land Improvements | 34,306,279 | 493,364 | - | 34,799,643 |
| Equipment and Motor Vehicles | 34,292,262 | 3,287,365 | (2,159,139) | 35,420,488 |
| Library Collections | 2,426,373 | 286,227 | (674,500) | 2,038,100 |
| Total Depreciable | 388,452,832 | 4,772,087 | (4,148,252) | 389,076,667 |
| Total Capital Assets | 426,007,799 | 19,654,101 | (8,266,112) | 437,395,788 |
| Less Accumulated Depreciation: | | | | |
| Buildings | (116,813,904) | (7,538,777) | 1,314,613 | (123,038,068) |
| Leasehold Improvements | (1,685,373) | (179,292) | - | (1,864,665) |
| Land Improvements | (24,626,226) | (1,232,320) | - | (25,858,546) |
| Equipment and Motor Vehicles | (26,774,851) | (3,080,250) | 1,867,742 | (27,987,359) |
| Library Books and Software | (543,557) | (87,594) | 274,022 | (357,129) |
| Total Accumulated Depreciation | (170,443,911) | (12,118,233) | 3,456,377 | (179,105,767) |
| Total Capital Assets, Net of Depreciation | \$ 255,563,888 | \$ 7,535,868 | \$ (4,809,735) | \$ 258,290,021 |



In fiscal year 2019 the College purchased the Westpointe Center for \$7,000,826. The total cost was capitalized into buildings during fiscal year 2019. In fiscal year 2020 it was determined that \$736,118 should have been capitalized as land, since the purchase price included the lot and the building. The beginning balance of land and buildings in the above table reflects this correction.

On June 22, 2020, the Applied Technology Building (ATC) on the Redwood Campus was destroyed by fire. As of the issuance of these statements a final determination has not been made by DFCM regarding the final disposition of the building, but it appears likely that the building will be declared a total loss and be razed.

The historical cost of the ATC building was \$1,314,613. The building was originally constructed in 1967 and was fully depreciated. At the time of the fire the ATC was undergoing a substantial remodel project. The College has recognized an impairment loss of \$2,973,458 related to this project. This loss is reflected as a reduction to construction in progress and as other nonoperating expense on the Statement of Revenues, Expenses and Changes in Net position. The College also had multiple capital assets in the building that were destroyed. The historical cost of these assets was \$523,561, with accumulated depreciation of \$271,627. The impairment

loss of \$251,934 is reflected as other nonoperating expense on the Statement of Revenues, Expenses and Changes in Net Position.

The building and the contents inside are covered through the College's general liability insurance (see Note 11). As of the issuance of these statements, the College's insurance provider has not made a final decision regarding the insurance payout or amount. The College has not recognized a receivable for an insurance recovery but will recognize one when it becomes realizable.

4. NONCURRENT LIABILITIES

Noncurrent liability activity for the year ended June 30, 2020 was as follows:

| | Balance June 30, 2019 | Additions | Reductions | Balance June 30, 2020 | Amounts Due Within One Year |
|--|--------------------------|---------------------|------------------------|--------------------------|-----------------------------------|
| Bonds Payable | | | | | |
| Revenue Bonds Payable | \$ 10,645,000 | \$ - | \$ (965,000) | \$ 9,680,000 | \$ 1,015,000 |
| Unamortized Bond Premium | 1,125,458 | - | (233,998) | 891,460 | 208,479 |
| Total Bonds Payable | 11,770,458 | - | (1,198,998) | 10,571,460 | 1,223,479 |
| Compensated Absences | | | | | |
| Compensated Absences - Vacation | 4,829,671 | 4,905,429 | (4,083,216) | 5,651,884 | 4,128,540 |
| Compensated Absences - Sick Leave | 564,315 | 26,259 | (15,900) | 574,674 | 22,544 |
| Total Compensated Absences | 5,393,986 | 4,931,688 | (4,099,116) | 6,226,558 | 4,151,084 |
| Other Noncurrent Liabilities | | | | | |
| Termination Benefits - Early Retirement | 3,647,229 | 976,613 | (1,546,204) | 3,077,638 | 1,253,353 |
| Notes from Direct Borrowings Payable to the State of Utah | 407,403 | - | (95,806) | 311,597 | 75,018 |
| Net Pension Liability | 22,294,500 | - | (13,069,584) | 9,224,916 | - |
| Other Liabilities ¹ | 1,061,477 | - | (675,563) | 385,914 | 385,914 |
| Total Other Noncurrent Liabilities | 27,410,609 | 976,613 | (15,387,157) | 13,000,065 | 1,714,285 |
| Total Long-Term Liabilities | \$ 44,575,053 | \$ 5,908,301 | \$ (20,685,271) | \$ 29,798,083 | \$ 7,088,848 |

¹ Other Liabilities represent the reclassification of the Federal Capital Contribution from Restricted Net Position. This reclassification is in preparation of the relinquishment of the College's Federal Perkins Loan Program.



5. BONDS AND NOTES PAYABLE

During 2017, the College obtained an interest free loan totaling \$519,930 from the State to implement an energy efficiency project. This project was completed under budget. Per the loan terms, the loan balance was adjusted down in fiscal year 2020 by \$20,788 to account for the cost savings. Payments of \$18,755 are due quarterly, with the final payment due September 30, 2024. In addition, in fiscal year 2018 the College issued bonds to provide funds for the construction and renovation of major capital facilities. The bond payments are due in annual installments with interest

due semi-annually at a rate of 5%. The bonds are callable on March 1, 2025. The final installment of interest and principle is due March 1, 2028 if the bonds are not called. The bonds are secured by proceeds from a student building fee and related interest earnings.

Neither the state energy loan nor the revenue bonds have any significant finance-related consequences related to events of default or termination events. Neither debt instrument has subjective acceleration clauses. The College does not have any assets pledged as collateral for debt or any unused lines of credit.

Revenue bonds payable consisted of the following as of June 30, 2020:

Student Building Fee Revenue Bonds, Series 2018

5% Callable 2025, Maturing 2028, Original Issue

\$ 11,735,000



Future commitments for bonds and notes payable as of June 30, 2020 are as follows:

| Fiscal Year and Type | Principal | Interest | Total |
|---|---------------|--------------|---------------|
| Bonds Payable | | | |
| 2021 | \$ 1,015,000 | \$ 484,000 | \$ 1,499,000 |
| 2022 | 1,065,000 | 433,250 | 1,498,250 |
| 2023 | 1,115,000 | 380,000 | 1,495,000 |
| 2024 | 1,175,000 | 324,250 | 1,499,250 |
| 2025 | 1,230,000 | 265,500 | 1,495,500 |
| 2026-2028 | 4,080,000 | 414,500 | 4,494,500 |
| Total Bonds Outstanding | 9,680,000 | 2,301,500 | 11,981,500 |
| Unamortized Bond Premium | 891,460 | - | 891,460 |
| Total Bonds Payable | \$ 10,571,460 | \$ 2,301,500 | \$ 12,872,960 |
| Notes from Direct Borrowings Payable to the State of Utah | | | |
| 2021 | \$ 75,018 | \$ - | \$ 75,018 |
| 2022 | 75,018 | - | 75,018 |
| 2023 | 75,018 | - | 75,018 |
| 2024 | 75,018 | - | 75,018 |
| 2025 | 11,525 | - | 11,525 |
| Total Notes from Direct Borrowings Payable to the State of Utah | \$ 311,597 | \$ - | \$ 311,597 |

6. PLEDGED BOND REVENUES

On June 20, 2018, the College issued student building fee revenue bonds to finance capital improvements to the Jordan Campus Student Center. In accordance with the general indentures of trust, certain student building fees and related interest income are pledged toward

the payment of principal and interest. Total principal and interest remaining on the bond debt as of June 30, 2020 is \$11,981,500. Payment requirements range from \$1,495,000 to \$1,499,250. See Note 5 for future payment amounts and call dates.

For fiscal year 2020, receipts and disbursements of pledged revenues were as follows:

| | Building Fee Revenue Bond |
|--|------------------------------|
| Receipts | |
| Student Building Fees | \$ 2,202,026 |
| Related Interest Income | 259,700 |
| Total Receipts | 2,461,726 |
| Disbursements | |
| Pledged Expenses | - |
| Excess of Pledged Receipts over Expenses | \$ 2,461,726 |
| Debt Service Principal and Interest Payments | \$ 1,497,250 |
| Debt Service Coverage Ratio | 1.64 |

7. PENSION PLANS AND RETIREMENT BENEFITS

As required by state law, eligible non-exempt employees of the College, as defined by the U.S. Fair Labor Standards (FLSA) are covered by the Utah Retirement Systems. Eligible exempt employees, as defined by the FLSA, are covered by the Teachers Insurance and Annuity Association (TIAA) or Fidelity Investments.

Defined Benefit Plans:

Plan Description—Eligible plan participants are provided with pensions through the Utah Retirement Systems (Systems). The Systems are comprised of the following pension trust funds:

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

Employees Contributory Retirement System (Contributory System) are multiple employer, cost sharing, retirement systems.

- Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System); is a multiple employer, cost sharing, public employees retirement systems.

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 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 (Board), whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds and are a component unit of the State of Utah. Title 49 of the Utah

Code grants the authority to establish and amend the benefit terms.

The Systems issue a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 East 200 South, Salt Lake City, Utah 84102 or visiting the website: www.urs.org.

Benefits provided—Utah Retirement Systems 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 Percentage Per Year of Service | Cost-of-Living Adjustments (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 4.0% |
| 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; 2.0% per year July 1975 to present | Up to 4.0% |
| 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.

As a condition of participation in the Systems, the College is required to contribute certain percentages of salary and wages as authorized by statute and specified by the 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 for the pension portion of the plans for the year were as follows:

| System | Employee Paid | Paid by Employer for Employee | Employer Contribution Rates |
|--------------------------|---------------|-------------------------------|-----------------------------|
| Noncontributory System | | | |
| Higher Education Tier 1 | N/A | N/A | 22.19% |
| Contributory System | | | |
| Higher Education Tier 1 | N/A | 6.00% | 17.70% |
| Higher Education Tier 2* | N/A | N/A | 18.99% |

* Tier 2 rates include a required contribution to finance the unfunded actuarial accrued liability of the Tier 1 plans.

For fiscal year ended June 30, 2020, the employer and employee contributions to the Systems were as follows:

| System | Employer Contributions | Employee Contributions |
|--------------------------------|------------------------|------------------------|
| Noncontributory System | \$ 3,219,269 | N/A |
| Contributory System | 48,025 | \$ 16,279 |
| Tier 2 Public Employees System | 795,795 | - |
| Total Contributions | \$ 4,063,089 | \$ 16,279 |

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

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

At June 30, 2020, the College reported a net pension asset of \$302,220 and a net pension liability of \$9,224,916.

(Measurement Date): December 31, 2019

| System | Proportionate Share | Net Pension Asset | Net Pension Liability | Proportionate Share December 31, 2018 | Change (Decrease) |
|--------------------------------|---------------------|-------------------|-----------------------|---------------------------------------|-------------------|
| Noncontributory System | 7.8013012% | \$ - | \$ 9,151,161 | 0.5684594% | 7.2328418% |
| Contributory System | 5.3601065% | 302,220 | - | 1.3818834% | 3.9782231% |
| Tier 2 Public Employees System | 0.3279328% | - | 73,755 | 0.3822929% | (0.0543601%) |
| | | \$ 302,220 | \$ 9,224,916 | | |



The net pension asset and liability was measured as of December 31, 2019, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2019 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 System during the plan year.

For the year ended June 30, 2020, the College recognized pension expense of (\$6,167,467) for the defined benefit plans.

At June 30, 2020 the College reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|--|-----------------------------------|----------------------------------|
| Differences between expected and actual experience | \$ 7,581,835 | \$ 113,091 |
| Changes in assumptions | 860,907 | 2,120 |
| Net difference between projected and actual earnings on pension plan investments | - | 5,617,108 |
| Changes in proportion and differences between contributions and proportionate share of contributions | 620,967 | 392,906 |
| Contributions subsequent to the measurement date | 2,102,039 | - |
| Total | <u>\$ 11,165,748</u> | <u>\$ 6,125,225</u> |

The College reported \$2,102,039 as deferred outflows of resources related to pensions resulting from contributions made prior to our fiscal year end, but subsequent to the measurement date of December 31, 2019. 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 |
|----------------------------|---|
| 2020 | \$ 3,894,483 |
| 2021 | 1,160,136 |
| 2022 | (102,570) |
| 2023 | (2,049,916) |
| 2024 | 6,386 |
| Thereafter | \$ 29,965 |

Actuarial assumptions: The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---------------------------|---|
| Inflation | 2.50% |
| Salary Increases | 3.25-9.75% average, including inflation |
| Investment Rate of Return | 6.95% 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 assumptions used in the January 1, 2019 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:

| Asset Class | Expected Return Arithmetic Basis | | |
|-------------------------|----------------------------------|------------------------------------|--|
| | 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%. 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 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 remained unchanged from the prior measurement period at 6.95%.

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 (asset) 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:

| System | 1% Decrease (5.95%) | Discount Rate (6.95%) | 1% Increase (7.95%) |
|--------------------------------|------------------------|--------------------------|------------------------|
| Noncontributory System | \$ 30,122,300 | \$ 9,151,161 | \$ (8,298,785) |
| Contributory System | 480,359 | (302,220) | (968,232) |
| Tier 2 Public Employees System | 636,018 | 73,755 | (360,772) |
| Total | <u>\$ 31,238,677</u> | <u>\$ 8,922,696</u> | <u>\$ (9,627,789)</u> |

Detailed information about the pension plan's fiduciary net position is available in the separately issued System's financial report.

Defined Contribution Plans:

Retirement plan employees are also eligible to participate in a deferred compensation 401(k) defined contribution plan. Employees may also elect to participate in an IRS 457 deferred compensation plan offered through the Systems. These plans are available as supplemental plans to the basic retirement benefits of the Systems and a primary retirement plan for Tier 2 Defined Contributions (DC) only participants. For employees participating in the Tier 2 DC Only defined contribution plan, the College is required to contribute 20.02% of the employees' salary, of which 10.00% is paid

into a 401(k) plan while the remainder is contributed to the Tier 1 Systems, as required by law. Employees who participate in the State and School Noncontributory and Tier 2 Contributory Systems are also eligible to participate in deferred compensation 401(k) and 457 defined contribution plans. The College is required to contribute 1.03% to 1.50% of eligible employees' gross earnings to the eligible employee's 401(k) plan. College contributions to the 401(k) plan totaled \$422,860 for the year ended June 30, 2020. Employee contributions to the 401(k) and 457 plans for the same year were \$817,362.

Teachers Insurance and Annuity Association (TIAA) and Fidelity Investments also provide 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 in TIAA and Fidelity Investments from the date of employment and are not required to contribute to the fund. For the year ended June 30, 2020, the College was required to contribute 14.20% of the employees' annual covered salary to these defined contribution plans. The College's contributions into TIAA for the year ended June 30, 2020 were \$5,480,139. The College has no further liability once annual contributions are made. Employee contributions for the same year were \$1,131,510. The Fidelity Investments plan started in 2009, and the College's contributions into Fidelity Investments for the year ended June 30, 2020 were \$2,847,130. Employee contributions for the same year were \$440,244.

All College paid contributions to these defined contribution plans are reported as employee benefits expense in the financial statements.



8. OPERATING LEASES

The College has entered into several leases for rental of various classroom and related facilities. The duration of these leases varies from one to ten years with the longest lease terminating in the fiscal year 2027. Although the lease terms vary, most leases are subject to funds being appropriated to continue the lease obligations and most have options to extend the lease

term. As funding is reasonably assured, the leases are considered noncancellable for financial reporting purposes. Operating lease payments are recorded as expenses when paid or incurred. For the year ended June 30, 2020, operating lease expenses totaled \$970,954. The future lease payments are as follows:

| Fiscal Year | Amount |
|-----------------------|---------------------|
| 2021 | \$ 1,008,058 |
| 2022 | 1,029,228 |
| 2023 | 1,035,184 |
| 2024 | 919,382 |
| 2025 | 770,198 |
| 2026–2030 | 1,087,810 |
| Total Future Payments | <u>\$ 5,849,860</u> |

9. SALT LAKE COMMUNITY COLLEGE FOUNDATION

The Salt Lake Community College Foundation (Foundation) was granted a Certificate of Incorporation on July 15, 1982, under laws of the State of Utah and is recognized as a "Section 501(c)3" Corporation by the Internal Revenue Service. The Foundation exists to further the charitable, cultural, scientific and educational purposes of the College. The Foundation Board of Trustees includes the College President, the College Director of Development and one current member of the College Board of Trustees.

During the year ended June 30, 2020, the Foundation transferred \$3,130,598 to the College to enhance scholarships, awards and other essential College programs.

The Foundation investments at year end are comprised of open-ended mutual funds and preferred/fixed rate cap securities. These are included in this report at fair value based on quoted prices for identical investments in active markets as of June 30, 2020.

According to the Uniform Prudent Management of Institutional Funds Act, Title 51, Chapter 8, of the Utah Code Annotated 1953, as amended, the governing board may appropriate for expenditure for the purposes for which an endowment is established, as much of the net appreciation, realized and unrealized, of the fair value of the assets of an endowment over the historic dollar value as is prudent under the facts and circumstances prevailing at the time of the action or decision.

The Foundation's endowment spending plan is subject to annual review and provides that the annual amount of potential distributions from each endowment fund shall be limited to 4% of the asset value of the endowment fund. The asset value is defined as the average of the most recent four quarter-ending asset values for each endowment fund within the investment pool. At the beginning of each calendar year, the Foundation's finance and investments committee reviews and approves the amounts to be distributed in the College's ensuing fiscal year.

10. GRAND THEATRE FOUNDATION

The Grand Theatre Foundation (Grand Theatre) is a not-for-profit component unit of the College for which the College has day-to-day operational management responsibility. It has been consolidated in these financial statements as a blended component unit. The Grand Theatre was incorporated in the State of Utah on February 15, 2001, and was established to operate as a community theatre providing musical theatre dramatic presentations and other entertainment programs on behalf of and exclusively for the benefit of the College.

The Grand Theatre annually publishes audited financial statements. A copy of the audited financial statements can be obtained from the Grand Theatre at 801-957-3322. The following is a condensed version of the Grand Theatre's financial statements for the fiscal year ended June 30, 2020.

Condensed Statement of Net Position

| | Grand Theatre Total | Primary Government Eliminations | Total Net of Eliminations |
|----------------------------|------------------------|---------------------------------------|------------------------------|
| Assets | | | |
| Current Assets | | | |
| Cash and Cash Equivalents | \$ 258,887 | \$ (221,599) | \$ 37,288 |
| Short-Term Investments | 165,577 | - | 165,577 |
| Accounts Receivable | 5,000 | - | 5,000 |
| Prepaid Expenses | 23,551 | - | 23,551 |
| Total Current Assets | 453,015 | (221,599) | 231,416 |
| Total Assets | 453,015 | (221,599) | 231,416 |
| Liabilities | | | |
| Current Liabilities | | | |
| Accounts Payable | 12,268 | - | 12,268 |
| Unearned Revenue | 45,577 | - | 45,577 |
| Total Current Liabilities | 57,845 | - | 57,845 |
| Total Liabilities | 57,845 | - | 57,845 |
| Net Position | | | |
| Unrestricted | 395,170 | (221,599) | 173,571 |
| Total Net Position | \$ 395,170 | \$ (221,599) | \$ 173,571 |

Condensed Statement of Revenues, Expenses and Changes in Net Position

| | Grand Theatre Total | Primary Government Eliminations | Total Net of Eliminations |
|----------------------------------|------------------------|---------------------------------------|------------------------------|
| Operating Revenues | | | |
| Ticket Sales | \$ 120,908 | \$ - | \$ 120,908 |
| Concessions | 10,361 | - | 10,361 |
| Rental of Facilities | 93,405 | - | 93,405 |
| Institutional Support from SLCC | 221,599 | (221,599) | - |
| Other Operating Revenue | 16,029 | - | 16,029 |
| Total Operating Revenues | 462,302 | (221,599) | 240,703 |
| Operating Expenses | | | |
| Salaries and Benefits | 426,772 | - | 426,772 |
| Other Operating Expenses | 360,502 | - | 360,502 |
| Total Operating Expenses | 787,274 | - | 787,274 |
| Operating Income (Loss) | (324,972) | (221,599) | (546,571) |
| Nonoperating Revenues | | | |
| Federal Grants | 5,000 | - | 5,000 |
| State and Local Grants | 97,000 | - | 97,000 |
| Donations | 169,426 | - | 169,426 |
| Investment Income | 9,301 | - | 9,301 |
| Total Nonoperating Revenues | 280,727 | - | 280,727 |
| Net Increase in Net Position | (44,245) | (221,599) | (265,844) |
| Net Position - Beginning of Year | 439,415 | - | 439,415 |
| Net Position - End of Year | \$ 395,170 | \$ (221,599) | \$ 173,571 |

Condensed Statement of Cash Flows

| | Grand Theatre Total | Primary Government Eliminations | Total Net of Eliminations |
|---|------------------------|---------------------------------------|------------------------------|
| Net Cash Provided/(Used) By: | | | |
| Operating Activities | \$ (109,019) | \$ (221,599) | \$ (330,618) |
| Net Increase in Cash and Cash Equivalents | (109,019) | - | (330,618) |
| Cash and Cash Equivalents - Beginning of Year | 367,905 | - | 367,905 |
| Cash and Cash Equivalents - End of Year | \$ 258,886 | \$ (221,599) | \$ 37,287 |

11. RISK MANAGEMENT

General Liability Insurance:

The College maintains insurance coverage for general, automobile, personal injury, errors and omissions, employee dishonesty and personal and malpractice liability through policies administered by the Utah State Risk Management Fund (the Fund).

The College also has either actual cash value or replacement cost insurance on its buildings and contents against all insurable risks of direct physical loss or damage with the Fund. This all-risk insurance coverage provides for repair or replacement of damaged or stolen College property on a replacement cost basis subject to a \$1,000 deductible per occurrence.

All College employees are covered by worker's compensation insurance administered by the Worker's Compensation Fund of Utah.

Self-funded Insurance Program:

On July 1, 2005, the College established a self-funded employee health and dental insurance program. GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, as amended by GASB Statement No. 30, *Risk Financing Omnibus*, requires a liability for claims be reported if information prior to the issuance of the financial statements indicates it is probable a liability has been incurred at the date of the financial statements. The liability for benefit claims includes actuarial estimates of the ultimate cost of claims that have been reported but not settled and claims that have been incurred but not reported. A provision for inflation is implicit in the calculation of estimated costs for future claims because reliance is placed both on actual historical data that reflects past inflation and on other factors that are considered to be appropriate modifiers of past experience. Adjustments to the benefit claims liability for changes in estimates is charged or credited to expense in the period in which it is made. The College's estimated self-funded insurance claims liability at June 30, 2020 is as follows:

| | June 30, 2019 | June 30, 2020 |
|---|---------------|---------------|
| Estimated Claims Liability at Beginning of Year | \$ 1,668,236 | \$ 1,445,662 |
| Current Year Claims | 17,973,666 | 20,905,260 |
| Claim Payments, Including Related Legal and Administrative Expenses | (18,196,240) | (19,341,725) |
| Estimated Claims Liability at End of Year | \$ 1,445,662 | \$ 3,009,197 |

The College has recorded the program assets and estimated liabilities of the health and dental care program at June 30, 2020 in the Statement of Net Position.

As part of the self-funded insurance program, the College has a stop-loss insurance policy to cover specific participant claims over \$275,000 per term. The policy also covers aggregated claims exceeding 125 percent of expected claims up to \$5 million.

12. CONTINGENT LIABILITIES

The College has received notice of various legal actions arising out of the normal course of business. The College is vigorously contesting all these matters and expects to prevail. However, in cases in which the College does not prevail, all damages likely will be paid by the Utah Division of Risk Management. In the opinion of management, the ultimate resolution of these matters will not have a material adverse effect upon the College's financial position.

The College participates in certain Federal grant programs that are subject to financial and compliance audits by the grantor or its representative(s). Such audits could lead to the grantor requesting reimbursement for any disallowed expenditures under the grant terms. Such program review disallowances, if any, should not be material.

13. CONSTRUCTION COMMITMENTS

The Utah State Division of Facilities Construction and Management (DFCM) administers most major construction and remodeling projects for state institutions. Unless direct supervisory authority is delegated to the College, DFCM administers projects over \$100,000. DFCM maintains the accounting records and furnishes cost information to the College for the projects DFCM administers. State-funded construction projects administered by DFCM will not be recorded on

the books of the College until the facility is available for use or occupancy. Costs incurred during the fiscal year for projects funded by the College are included as capital assets in the accompanying Statement of Net Position. As of June 30, 2020, the College has \$11,114,231 in construction commitments to DFCM. The majority of these commitments are due to the construction of the Jordan Campus Student Center. The remaining commitments are related to various smaller projects.



REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Pension Contributions for the Last Ten Fiscal Years For the Year Ended June 30

Noncontributory System

| | 2020 | 2019 | 2018 |
|--|----------------------|----------------------|----------------------|
| Contractually Required Contribution | \$ 3,219,269 | \$ 3,501,046 | \$ 3,034,985 |
| Contributions in Relation to the Contractually Required Contribution | (3,219,269) | (3,501,046) | (3,034,985) |
| Contribution Deficiency (excess) | \$ - | \$ - | \$ - |
| Covered Payroll | \$ 15,342,646 | \$ 16,582,538 | \$ 14,602,338 |
| Contributions as a Percentage of Covered Payroll | 20.98% | 21.11% | 20.78% |

Contributory System

| | 2020 | 2019 | 2018 |
|--|-------------------|-------------------|-------------------|
| Contractually Required Contribution | \$ 48,025 | \$ 50,211 | \$ 44,647 |
| Contributions in Relation to the Contractually Required Contribution | (48,025) | (50,211) | (44,647) |
| Contribution Deficiency (excess) | \$ - | \$ - | \$ - |
| Covered Payroll | \$ 271,326 | \$ 283,681 | \$ 252,246 |
| Contributions as a Percentage of Covered Payroll | 17.70% | 17.70% | 17.70% |

Tier 2 Public Employees System*

| | 2020 | 2019 | 2018 |
|--|---------------------|---------------------|---------------------|
| Contractually Required Contribution | \$ 795,795 | \$ 912,380 | \$ 797,785 |
| Contributions in Relation to the Contractually Required Contribution | (795,795) | (912,380) | (797,785) |
| Contribution Deficiency (excess) | \$ - | \$ - | \$ - |
| Covered Payroll | \$ 4,190,592 | \$ 4,835,075 | \$ 4,328,416 |
| Contributions as a Percentage of Covered Payroll | 18.99% | 18.87% | 18.43% |

* Contributions in Tier 2 include an amortization rate to help fund the unfunded liabilities in the Tier 1 systems. Tier 2 systems were created effective July 1, 2011.

¹ Contractually Required Contributions, Contributions and Covered Payroll include information for Tier 2 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.

| 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| \$ 3,283,873 | \$ 3,271,447 | \$ 3,628,042 | \$ 3,070,864 | \$ 2,768,316 | \$ 2,460,339 | \$ 2,443,566 |
| (3,283,873) | (3,271,447) | (3,628,042) | (3,070,864) | (2,768,316) | (2,460,339) | (2,443,566) |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| \$ 15,646,322 | \$ 15,041,712 | \$ 14,805,445 | \$ 14,157,101 | \$ 14,393,952 | \$ 14,842,533 | \$ 15,073,589 |
| 20.99% | 21.75% | 24.50% | 21.69% | 19.23% | 16.58% | 16.21% |

| 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|-------------------|
| \$ 55,071 | \$ 74,567 | \$ 96,681 | \$ 298,284 | \$ 224,039 | \$ 131,886 | \$ 79,289 |
| (55,071) | (74,567) | (96,681) | (298,284) | (224,039) | (131,886) | (79,289) |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| \$ 312,153 | \$ 421,281 | \$ 407,938 | \$ 2,846,740 | \$ 2,034,632 | \$ 1,101,033 | \$ 444,697 |
| 17.64% | 17.70% | 23.70% | 10.48% | 11.01% | 11.98% | 17.83% |

| 2017 | 2016 | 2015 | 2014 ¹ | 2013 ¹ | 2012 ¹ | 2011 ¹ |
|---------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|
| \$ 913,065 | \$ 842,721 | \$ 273,518 | N/A | N/A | N/A | N/A |
| (913,065) | (842,721) | (273,518) | | | | |
| \$ - | \$ - | \$ - | | | | |
| \$ 5,023,311 | \$ 4,618,804 | \$ 3,283,537 | | | | |
| 18.18% | 18.25% | 8.33% | | | | |

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of the Proportionate Share of the Net Pension Liability

Noncontributory System

| | 12/31/2019 | 12/31/2018 | 12/31/2017 | 12/31/2016 | 12/31/2015 | 12/31/2014 |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Proportion of Net Pension Liability (Asset) | 7.8013012% | 0.5684594% | 0.5590681% | 0.6183121% | 0.5834378% | 0.537856% |
| Proportionate Share of Net Pension Liability (Asset) | \$ 9,151,161 | \$ 21,149,629 | \$ 13,671,240 | \$ 20,038,982 | \$ 18,327,452 | \$ 13,513,786 |
| Covered Payroll | \$ 16,210,093 | \$ 15,468,360 | \$ 14,844,656 | \$ 15,823,387 | \$ 14,943,492 | \$ 14,172,883 |
| Proportionate Share of Net Pension Liability (Asset) as a Percentage of Covered Payroll | 56.45% | 136.73% | 92.10% | 126.64% | 122.65% | 95.35% |
| Plan Fiduciary Net Position as a Percentage of Total Pension Liability | 94.20% | 84.10% | 89.20% | 84.90% | 84.50% | 87.20% |

Contributory System

| | 12/31/2019 | 12/31/2018 | 12/31/2017 | 12/31/2016 | 12/31/2015 | 12/31/2014 |
|---|--------------|------------|------------|------------|------------|------------|
| Proportion of Net Pension Liability (Asset) | 5.3601065% | 1.3818834% | 1.1294832% | 1.4463568% | 1.3301447% | 1.1260354% |
| Proportionate Share of Net Pension Liability (Asset) | \$ (302,220) | \$ 981,143 | \$ 74,325 | \$ 792,542 | \$ 833,538 | \$ 123,468 |
| Covered Payroll | \$ 278,544 | \$ 268,188 | \$ 256,990 | \$ 387,721 | \$ 421,359 | \$ 406,196 |
| Proportionate Share of Net Pension Liability (Asset) as a Percentage of Covered Payroll | -108.50% | 365.84% | 28.92% | 204.41% | 197.82% | 30.40% |
| Plan Fiduciary Net Position as a Percentage of Total Pension Liability | 103.60% | 91.40% | 99.20% | 93.40% | 92.40% | 98.70% |

Tier 2 Public Employees System

| | 12/31/2019 | 12/31/2018 | 12/31/2017 | 12/31/2016 | 12/31/2015 | 12/31/2014 |
|---|------------|--------------|--------------|--------------|--------------|--------------|
| Proportion of Net Pension Liability (Asset) | 0.3279328% | 0.3822929% | 0.4680321% | 0.6300908% | 0.6038448% | 0.55499% |
| Proportionate Share of Net Pension Liability (Asset) | \$ 73,755 | \$ 163,728 | \$ 41,265 | \$ 70,286 | \$ (1,318) | \$ (16,819) |
| Covered Payroll | \$ - | \$ 4,462,947 | \$ 4,586,022 | \$ 5,167,224 | \$ 3,901,137 | \$ 2,722,591 |
| Proportionate Share of Net Pension Liability (Asset) as a Percentage of Covered Payroll | 0.00% | 3.67% | 0.90% | 1.36% | -0.03% | -0.62% |
| Plan Fiduciary Net Position as a Percentage of Total Pension Liability | 96.50% | 90.80% | 97.40% | 95.10% | 100.20% | 103.50% |

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

GOVERNING BOARDS AND EXECUTIVE CABINET

UTAH STATE BOARD OF REGENTS

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Nina Barnes, Vice Chair

Jessalie Barlow Anderson

Mike Angus

Jera L. Bailey

Stacey K. Bettridge

Lisa-Michele Church

Wilford Clyde

Sanchaita Datta

Alan E. Hall

Patricia Jones

Crystal Maggelet

Arthur E. Newell

Shawn Newell

Aaron V. Osmond

Scott L. Theurer

Candyce Damron, Student Regent

Glen J. Rivera, Student Regent

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Jeff Aird, Vice President, Institutional Effectiveness

Dr. Lea Lani Kinikini, Special Assistant to the President for Inclusivity and Equity, CDO

Dr. Charles Lepper, Vice President, Student Affairs and Enrollment Management

Alison McFarlane, Vice President, Institutional Advancement

Dr. Clifton Sanders, Provost, Academic Affairs

Timothy Sheehan, Vice President, Government and Community Relations

Jeffrey J. West, Vice President for Finance and Administration, CFO

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Nate Boyer

Silvia Castro

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Brady Southwick

Kim R. Wilson

Emily Hernandez Alzamora, Student Association President

Gail Miller, Trustee Emeritus

Shawn Newell, Trustee Emeritus



**THIS REPORT IS PREPARED BY THE OFFICE OF
JEFFREY J. WEST, VP FOR FINANCE AND ADMINISTRATION, CFO**

FINANCIAL STATEMENTS AND CONTENT

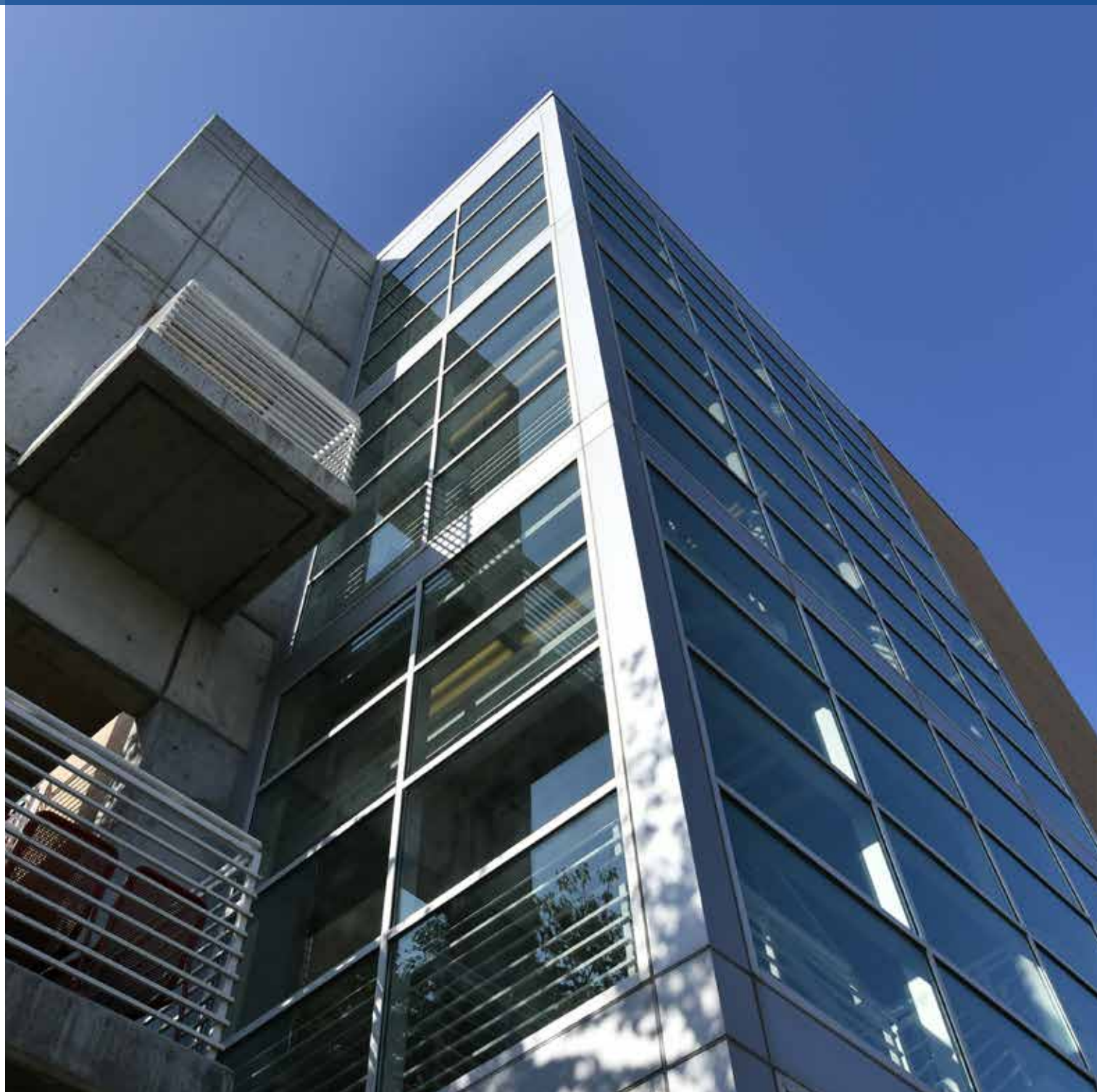
Debra L. Glenn, CPA, Controller/Assistant VP

Travis B. Kartchner, CPA, Treasurer/Associate Controller

Tyler W. Hoskins, CPA, Assistant Controller/Tax Director

Natalie L. Grange, CPA, CFE, Assistant Controller

Kathryn Hoins, Senior Accountant



TO: MARIA FARRINGTON, CHAIR OF THE BOARD OF TRUSTEES

To the best of my knowledge, the investment reports presented to you accurately reflect my investment activity, the cost, and market value of all investments at month end, and all investments conform with College and Board of Regents' policies, and with the State Money Management Act and the rules of the State Money Management Council.


Travis Karchner
Public Treasurer, Salt Lake Community College

SALT LAKE COMMUNITY COLLEGE
MONEY MANAGEMENT INVESTMENTS
INVESTMENT PORTFOLIO AT 9-30-2020

| | Rate of Return | Settlement Date | Maturity Date | Cost | Market Value |
|---|-------------------|--------------------|------------------|--------------|-----------------|
| <u>US Agency</u> | | | | | |
| Federal Agricultural Mortgage Corporation | 1.75% | 12/20/19 | 12/20/23 | 2,000,000.00 | 2,036,130.40 |
| Federal Farm Credit Bank | 2.04% | 07/19/19 | 07/19/24 | 1,000,000.00 | 1,007,424.93 |
| Federal Home Loan Bank | 2.00% | 10/16/19 | 10/16/24 | 2,000,000.00 | 2,001,365.50 |
| | 1.80% | 12/04/19 | 12/04/24 | 2,000,000.00 | 2,001,279.16 |
| | 1.80% | 02/12/20 | 02/12/25 | 2,000,000.00 | 1,991,614.56 |
| Federal Home Loan Mortgage Corp. | 2.00% | 12/30/19 | 12/30/24 | 2,000,000.00 | 2,006,216.88 |
| | 1.88% | 01/16/20 | 01/15/25 | 2,000,000.00 | 2,006,907.64 |
| <u>Medium Term Floating Rate Bonds</u> | | | | | |
| AIA Group | 0.67% | 09/20/18 | 09/20/21 | 2,001,474.00 | 2,000,560.00 |
| American Express | 0.84% | 01/24/19 | 05/17/21 | 999,799.97 | 1,002,484.40 |
| | 0.79% | 11/06/18 | 11/05/21 | 2,001,221.38 | 2,008,340.00 |
| American Honda Finance | 0.73% | 01/25/19 | 12/10/21 | 997,760.00 | 1,000,526.66 |
| Bank Of America | 1.75% | 03/16/20 | 01/20/23 | 1,052,693.47 | 1,071,623.86 |
| BMW U.S. Capital LLC | 0.88% | 01/30/19 | 08/13/21 | 1,997,987.83 | 2,004,041.98 |
| Citigroup Inc | 1.19% | 12/10/18 | 12/08/21 | 2,002,722.32 | 2,018,328.42 |
| | 1.53% | 03/13/20 | 04/25/22 | 1,990,640.00 | 2,019,480.00 |
| | 0.63% | 09/16/20 | 09/01/23 | 1,019,940.28 | 1,016,650.07 |

| | <u>Rate of Return</u> | <u>Settlement Date</u> | <u>Maturity Date</u> | <u>Cost</u> | <u>Market Value</u> |
|---|---------------------------|----------------------------|--------------------------|--------------|-------------------------|
| <u>Medium Term Floating Rate Bonds (cont.)</u> | | | | | |
| Goldman Sachs GP Inc | 0.52% | 03/16/18 | 02/25/21 | 2,009,926.99 | 2,013,888.80 |
| | 0.99% | 11/28/18 | 11/15/21 | 1,003,293.41 | 1,001,233.85 |
| | 0.65% | 09/08/20 | 02/23/23 | 2,016,800.00 | 2,006,476.24 |
| HSBC Finance Corporation | 0.93% | 09/09/19 | 01/05/22 | 1,010,858.91 | 1,013,745.75 |
| IBM | 2.53% | 03/24/20 | 01/20/21 | 1,990,118.00 | 2,001,299.96 |
| Morgan Stanley | 1.11% | 01/22/19 | 01/20/22 | 2,005,676.76 | 2,005,824.64 |
| | 0.81% | 08/20/19 | 06/10/22 | 2,003,576.52 | 2,004,841.40 |
| PNC Bank | 0.58% | 12/09/19 | 12/09/22 | 2,002,701.10 | 2,006,572.00 |
| Santander UK PLC | 0.77% | 06/01/18 | 06/01/21 | 1,000,637.84 | 1,003,228.36 |
| Toyota Motor Credit Corporation | 0.83% | 01/22/19 | 01/11/22 | 2,358,672.92 | 2,372,831.59 |
| US Bank | 0.58% | 12/10/19 | 12/09/22 | 2,002,802.20 | 2,009,631.68 |
| Wells Fargo | 1.30% | 03/13/20 | 02/11/22 | 1,996,897.37 | 2,004,917.80 |
| | 0.79% | 09/12/19 | 09/09/22 | 2,002,811.14 | 2,008,763.50 |
| | 0.57% | 09/08/20 | 01/24/23 | 1,010,722.86 | 1,007,552.01 |

Mutual Funds, PTIF, Sweep Account

| | | | | | |
|--|--------|----------|------|-----------------------|-----------------------|
| Mutual Funds - Bruin Club | | | | | |
| Fidelity Janus Strategic Value Fund | 26.89% | Various | Open | 35,000.00 | 117,375.30 |
| Janus Forty Fund | 50.71% | Various | Open | 41,250.00 | 158,734.58 |
| The Vanguard 500 Index Fund | 35.67% | Various | Open | 43,750.00 | 163,209.44 |
| Mutual Funds - Alumni Office | | | | | |
| Janus Research Fund | 47.14% | Various | Open | 26,500.00 | 68,219.48 |
| Janus Enterprise Fund | 28.46% | Various | Open | 31,500.00 | 78,812.92 |
| The Vanguard 500 Index Fund | 35.67% | Various | Open | 27,000.00 | 97,105.57 |
| Grand Theatre | | | | | |
| Vanguard LifeStrategy Conservative Growth Fund | 14.89% | 12/26/06 | Open | 95,717.01 | 171,742.30 |
| Utah State Treasurer | | | | | |
| Public Treasurers' Investment Fund | 0.52% | 09/30/20 | Open | 109,168,871.71 | 109,168,871.71 |
| Zions First National Bank | | | | | |
| Sweep Account | 0.10% | 09/30/20 | Open | 4,199,757.18 | 4,199,757.18 |
| Total Investment Portfolio | | | | <u>165,149,081.17</u> | <u>165,877,610.52</u> |

2018 Revenue Bond Holdings

| | | | | | |
|------------------------------------|-------|----------|------|--------------|--------------|
| Utah State Treasurer | | | | | |
| Public Treasurers' Investment Fund | 0.52% | 09/30/20 | Open | 4,027,034.81 | 4,027,034.81 |

SALT LAKE COMMUNITY COLLEGE
INVESTMENT TRANSACTIONS
September 2020

| Description | Interest | Settlement Date | Maturity Date | Call Date | Cost |
|--|----------|-----------------|---------------|-----------|-----------------------|
| Investments - August 31, 2020 | | | | | 170,195,115.43 |
| <u>PURCHASES</u> | | | | | |
| Wells Fargo Medium Term Note Floater | 0.57% | 09/08/20 | 01/24/23 | 01/24/22 | 1,011,120.00 |
| Goldman Sachs Medium Term Note Floater | 0.65% | 09/08/20 | 02/23/23 | None | 2,017,400.00 |
| Citigroup Medium Term Note Floater | 0.63% | 09/16/20 | 09/01/23 | 09/01/22 | 1,020,510.00 |
| Utah State Treasurer Public Treasurers' Investment Fund | 0.52% | Various | Various | None | 17,407,392.71 |
| Zions First National Bank Sweep Account | 0.10% | Various | Various | None | <u>10,247,793.18</u> |
| Total Purchases | | | | | 31,704,215.89 |
| <u>SALES / MATURITIES / CALLS</u> | | | | | |
| Net Premium/Discount Amortization | | | | | 3,352.17 |
| HSBC Medium Term Note Floater | 0.97% | 09/13/18 | 09/11/21 | 09/11/20 | 2,000,000.00 |
| Barclays Bank Medium Term Note Floater | 1.50% | 09/15/17 | 09/15/20 | None | 2,000,000.00 |
| American Express Medium Term Note Floater | 0.60% | 01/25/18 | 10/30/20 | 09/30/20 | 2,000,000.00 |
| Utah State Treasurer Public Treasurers' Investment Fund | 0.52% | Various | Various | None | 20,000,000.00 |
| Zions First National Bank Sweep Account | 0.10% | Various | Various | None | <u>10,746,897.98</u> |
| Total Sales | | | | | 36,750,250.15 |
| Investments - September 30, 2020 | | | | | <u>165,149,081.17</u> |

MONEY MANAGEMENT INVESTMENTS
SUMMARY OF INVESTMENT TRANSACTIONS
FOR THE YEAR ENDING JUNE 30, 2021

| Month | Beginning Balance | Purchases | Sales | Ending Balance | Weighted Average Balance | Interest and Dividends** | Interest Rate** |
|----------------|----------------------|----------------|----------------|----------------|-----------------------------|-----------------------------|--------------------|
| July 2020 | 163,696,223.73 | 27,322,790.55 | 26,640,016.82 | 164,378,997.46 | 164,282,026.37 | 177,372.06 | 1.25% |
| August 2020 | 164,378,997.46 | 59,274,742.92 | 53,458,624.95 | 170,195,115.43 | 167,108,340.84 | 166,904.49 | 1.16% |
| September 2020 | 170,195,115.43 | 31,704,215.89 | 36,750,250.15 | 165,149,081.17 | 171,035,113.36 | 76,012.82 | 0.53% |
| October 2020 | | | | | | | |
| November 2020 | | | | | | | |
| December 2020 | | | | | | | |
| January 2021 | | | | | | | |
| February 2021 | | | | | | | |
| March 2021 | | | | | | | |
| April 2021 | | | | | | | |
| May 2021 | | | | | | | |
| June 2021 | | | | | | | |
| | | 118,301,749.36 | 116,848,891.92 | | 167,475,160.19 * | 420,289.37 | 0.98% * |

* Based on average of months shown

** Includes unrealized gains/losses on mutual fund holdings


 Dr. Denece Huftalin, President

Board of Trustees Meeting MINUTES

| October 14, 2020 | Taylorsville/Redwood Campus & WebEx | 8:00 a.m. |
|---|--|-----------|
| <p>Attendance: Trustees: Chair Maria Farrington, Vice Chair Jim Wall, Coralie Alder, Nate Boyer, Silvia Castro, Lori Chillingworth, Emily Hernandez Alzamora, Linda Luchetti, Brady Southwick, Kim Wilson and President Deneece Huftalin</p> <p>Excused:</p> <p>Guests: Executive Cabinet Members: Dr. Chuck Lepper-VP for Student Affairs and Enrollment Management, Jeffrey West-VP for Finance and Administration, CFO, Tim Sheehan-VP Government Relations, Alison McFarlane-VP for Institutional Advancement, Jeff Aird-VP for Institutional Effectiveness, Lea Lani Kinikini-CDO, Special Assistant to the President</p> <p>SLCC Representatives: David Hubert-Associate Provost, Justice Morath-Faculty Association President, Sean Crossland-Staff Association President, Nancy Michalko-Executive Director of Development & Foundation, Michael Navarre-Assistant VP, Institutional Marketing and Communications, Chris Lacombe-General Counsel, Debra Glenn-AVP for Business Services/Controller, Bob Askerlund-Assoc. VP Facilities, Bill Zoumadakis-CIO, Security Officer, Sandra Lehman-Executive Assistant to President Huftalin and secretary to the Board of Trustees, Guy Douros, Laif Erickson-Technical Support</p> | | |

| | Agenda | Discussion Summary and Action |
|----|---|---|
| I. | BOARD BUSINESS: Maria Farrington, Chair | Chair Farrington welcomed everyone and thanked them for joining the meeting. She commended President Huftalin and the College for their leadership and keeping the college on track during such challenging times. |
| | A. Comprehensive Campaign Update & Report on Progress, Trustee Coralie Alder, VP Alison McFarlane, and Nancy Michalko | Trustee Alder presented on the comprehensive campaign; \$22.3 million has been raised so far. Nearly \$2.5 million has been raised toward the 2021 fiscal year goal of \$10 million goal. She congratulated the development office for the success. She said that the annual fundraising golf tournament was also a success – even with needing to be adjusted for COVID. There were 50 teams and \$200,000 was raised for student scholarships. VP McFarlane thanked trustees for their help with the golf tournament and reported on the new Jordan Student Center that should be completed late January with a grand opening sometime in February. She said that there are opportunities for room naming in the building and asked trustees to consider their personal contacts for any donors that might be interested. Nancy Michalko provided the range of donation that would result in naming space. President Huftalin added that much of the space in the new building will be for student leadership activities. A tour will be planned for trustees in the next month or two for any that would like to see the building. Trustees were also asked to provide feedback on the |

| | | |
|------|--|--|
| | | <p>Business Building project. VP McFarlane provided information about upcoming events including the President's Art Show. This year will be different because of COVID but over 200 artists submitted works for consideration; more than 70 were selected to be part of the show. To view the show in person, appointments will need to be made; a video will be created for a virtual experience. President Huftalin offered to host interested trustees for those wishing to see the art in person. She asked them to let Sandy know if they are interested.</p> |
| | <p>B. Mission Fulfillment Report, Trustees Farrington, Chillingworth, Southwick and Hernandez Alzamora, VP Jeff Aird</p> | <p>VP Aird shared a presentation on mission fulfillment and walked through the information with trustees. He reminded them of the charge and the three areas the Mission Fulfillment Committee has been focused on. He explained next steps and turning work to the transfer objective. He also said that a letter from the BOT has been drafted to send to the Commissioner's office transmitting the Mission Fulfillment Report. Trustees offered suggestions for the cover letter; he will make changes and circulate it to them for another review before it is finalized. He asked trustees to consider questions related to transfers and provided more detailed information regarding data and relationships with 4-year institutions where students could transfer to.</p> |
| II. | <p>CONSENT CALENDAR: It is the recommendation of the Chair that the Board approve the following items on the Consent Calendar:</p> | |
| | <p>A. Investment Report for August and September, 2020</p> | <p>Trustee Boyer moved to accept the consent calendar items as submitted; the motion was seconded by Trustee Wilson and carried unanimously.</p> |
| | <p>B. Minutes of Previous Meeting, August 12, 2020</p> | |
| | <p>C. Executive Session: Approval to hold an Executive Session or Sessions in connection with the meeting of the SLCC Board of Trustees to be held November 18, 2020 to consider matters permitted by the Utah Open and Public Meetings Act.</p> | |
| | <p>D. Personnel Report for August and September, 2020</p> | |
| | <p>E. Government Funding Report – Major Grants Requested/Received</p> | |
| III. | <p>PRESIDENT'S REPORT: Dr. Deneece G. Huftalin, President</p> | |
| | <p>A. President Huftalin: 1. INFORMATION: COVID-19 Update 2. INFORMATION: Staff Development Report</p> | <p>President Huftalin provided an update on COVID related matters; the college continues to monitor local health statistics and she speaks to the college's emergency manager three times per week. There has been no community or classroom spread at the college thus far and seven additional contact tracers have been hired. If necessary, changes will be made to the college's procedures to align with recent updates to state requirements and recommendations. Spring courses will likely be similar to Fall with a mix of online and in-person offerings. Discussion about the modality of courses and students' hesitancy to register followed.</p> |

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| | <p>President Huftalin explained that pursuant to college policy, a written report on staff development has been provided for their review. She also asked those trustees who participated in the annual ACCT Congress that was held virtually this year for feedback. Trustee Chair Farrington and Trustee Alder both indicated that it was helpful but that they would much rather attend sessions in person.</p> <p>President Huftalin conveyed Provost Sanders' thanks to everyone who has reached out to him during this difficult time after losing his wife. She said he has strong faith and is doing as well as can be expected. He will take the remainder of the semester off.</p> <p>Last, President Huftalin reported on a tour she and others from the college recently did of property near Heber that was donated to the college many years ago. It has never been developed but is a buildable lot that is just over one acre in size. Faculty were polled and many ideas emerged on how a facility, if built, could be used in high-impact practices and other practical ways. This would be something that a potential donor might be interested in helping develop and could be part of the campaign.</p> |
| <p>B. Student Life & Leadership Report – Trustee Hernandez Alzamora</p> | <p>Trustee Hernandez Alzamora reported on events SLCCSA have planned; she will provide the link for the Profiles in Leadership virtual event with James Thorup and for the next Executive Council meeting where new council member Sahil Prasai will be sworn in at. He will be invited to the November BOT meeting to introduce him to the board. She explained the Executive Council's goal for the year – Resource Advocacy: to advocate and support the resources that the college provides.</p> |
| <p>C. Academic Affairs Report – Provost Clifton Sanders 1. ACTION: Faculty Prerogatives in Maintaining a Safe, Supportive, and Effective Learning Environment Policy (2nd Reading)</p> | <p>In Provost Sanders' absence, President Huftalin explained that this is a 2nd reading of the Faculty Prerogatives in Maintaining a Safe, Supportive, and Effective Learning Environment Policy. Discussion followed about faculty input and how often the policy has needed to be applied. Trustee Alder moved to approve the policy as written. Trustee Boyer seconded the motion that carried unanimously.</p> |
| <p>D. Student Affairs Report – VP Chuck Lepper 1. INFORMATION: Thayne Center for Student Life, Leadership and Civic Engagement Reorganization.</p> | <p>VP Lepper provided background information and reasons for the reorganization and merger of the Thayne Center and Student Life and Leadership. The new department will be called the Thayne Center for Student Life, Leadership, & Community Engagement. He highlighted areas of focus and benefits of the merged center. Both Trustee Hernandez Alzamora and Dr. Crossland reported their support.</p> |
| <p>E. Finance & Administration Report – VP Jeffrey West 1. ACTION: Student Center Remodel</p> | <p>VP West started his report first by providing information and asking the board for approval of the Redwood/Taylorville Student Center Remodeling project. Trustee Boyer moved to approve the project as presented. Trustee Hernandez</p> |

| | |
|---|--|
| <ol style="list-style-type: none"> 2. ACTION: Facilities Renovation, Remodeling and New Construction Policy (2nd Reading) 3. INFORMATION: Annual IT Report (Bill Zoumadakis) 4. INFORMATION: Annual Bad Debt Report (Debra Glenn) 5. INFORMATION: Annual Capital Improvement Projects Report (Bob Askerlund) 6. INFORMATION: Annual Leased Space Report | <p>Alzamora seconded the motion. The motion carried unanimously.</p> <p>Next, VP West explained changes to the Facilities Renovation, Remodeling and New Construction Policy which is before the board as a 2nd reading. Trustee Hernandez Alzamora moved to approve the policy. Trustee Alders seconded the motion that was carried unanimously.</p> <p>Chief Information & Security Officer Bill Zoumadakis joined the meeting and provided the annual OIT report. He reminded the board of 2019 projects and explained various programs and security measures that have been implemented for 2020. He reported on the use of UETN CARES Act funds the college received and explained the work involved. And, he updated the board on projects moving forward.</p> <p>VP West presented the annual bad debt report with a three year history to board members. He explained the process for collecting debt.</p> <p>Associate Vice President of Facilities Bob Askerlund joined the meeting and reviewed the annual capital improvements project list for 2020/2021. The majority of the projects are maintenance, repairs or upgrades to current buildings and systems.</p> <p>Last, VP West provided the annual report for current and projected leased space for 2021.</p> |
| <p>F. Institutional Advancement Report – VP Alison McFarlane</p> <ol style="list-style-type: none"> 1. INFORMATION: Enrollment and Public Image/Public Relations Report (Michael Navarre) | <p>Due to time limitations, this item will be tabled and added to the November 18, 2020 BOT meeting agenda.</p> <p>President Huftalin apologized to Mr. Navarre and VP McFarlane and said that she wants to afford them enough time to provide their report in full.</p> |
| <p>G. Institutional Effectiveness Report – VP Jeff Aird</p> <ol style="list-style-type: none"> 1. ACTION: Community Engagement Leave Policy (2nd Reading) 2. ACTION: Obsolete Policy Approval 3. INFORMATION: Enrollment Report | <p>VP Aird reminded trustees that this is a 2nd reading of the Community Engagement Leave Policy; he explained the changes made to update the policy. Trustee Wall moved and Trustee Hernandez Alzamora seconded the motion to approve the policy as submitted. The motion carried unanimously.</p> <p>VP Aird also explained the policy review process and rationale to make the Personnel File Policy Obsolete. Trustee Alder moved to make the Personnel File Policy obsolete. Trustee Wilson seconded the motion. The motion carried unanimously.</p> <p>Last, VP Aird briefly reviewed the enrollment report with trustees. This item will also be added to the next meeting agenda to allow more time for discussion. Trustees can review the information in their packets in the meantime.</p> |

| | | |
|-----|---|---|
| | <p>H. Campus-based Constituent Reports:</p> <p>1. INFORMATION: Staff Association Report – Sean Crossland, Staff Association President</p> | <p>Dr. Sean Crossland presented on Staff Association activities; a new website has been created. He reviewed efforts to engage people in non-partisan ways in the election process. The Staff Association will be working to organize online resources among other things; he invited trustees to provide feedback.</p> |
| IV. | BOARD BUSINESS | |
| | <p>A. Executive Session to discuss the purchase, exchange, or lease of real property as permitted by Utah Code §52-5-205</p> | <p>Trustee Alder moved to enter Closed Session pursuant to Utah Code Ann. §52-5-205 at 10:10 a.m.</p> <p>The board reconvened in regular session at 10:15 a.m.</p> |
| V. | ADJOURNMENT | <p>Chair Farrington thanked everyone for attending. She asked that President Huftalin convey the board's deepest sympathy to Provost Sanders and his family.</p> <p>Trustee Wall moved to adjourn the meeting at 10:16 a.m. Trustee Chillingworth seconded the motion that carried unanimously.</p> |

Approved at the November 18, 2020 SLCC Board of Trustee Meeting.

date

*Sandra Lehman, Executive Assistant to
President Denece G. Huftalin*

**SALT LAKE COMMUNITY COLLEGE
PERSONNEL HIRING REPORT**

October 1-31, 2020

TAB D

| Name | Title | Department | Date |
|--------------------------|---|------------------------------|------------------|
| ADMINISTRATION | | | |
| --None | | | |
| FACULTY | | | |
| --None | | | |
| STAFF--EXEMPT | | | |
| Siobhan Harrington | Assistant Director 3, Data Warehouse | Data Science & Analytics | October 1, 2020 |
| Henry Rivera | Auditor 2 | Internal Audit | October 1, 2020 |
| Kelly Williamson | Assistant Director 2, DRC-Redwood Campus | Disability Resource Center | October 1, 2020 |
| Jenee Brenning | Coordinator 1, Teaching/Learning Tech | eLearning | October 1, 2020 |
| Carson Nielsen | Buyer 3 | BOF- Purchasing Office | October 14, 2020 |
| Zitlallli Herrera | Coordinator 1, OSS | First Year Experience | October 16, 2020 |
| Matthew Whittaker | Manager 1, Digital and Video Production | Institutional Marketing | October 16, 2020 |
| Tonia Day | Coordinator 2, Communications | Institutional Marketing | October 16, 2020 |
| Reed Esparza | Instructional Designer 1 | eLearning | October 16, 2020 |
| Lacey Thomson | Accountant 3, Bursar Operations | Controller | October 16, 2020 |
| STAFF--NON-EXEMPT | | | |
| Sarah Espino | Specialist 1, Child Care Provider (South City Campus) | Child Care (Student Affairs) | October 1, 2020 |
| Felicity Chase | Lead Custodian | Facilities- Custodian | October 1, 2020 |
| David Sidle | Coordinator 1, Emergency Management | Public Safety | October 1, 2020 |
| Luka Kang | Custodian | Facilities- Custodian | October 1, 2020 |
| Deo Danhounsrou | Custodian | Facilities- Custodian | October 1, 2020 |
| Jose Galvez Camarena | Custodian | Facilities- Custodian | October 16, 2020 |

**Vice President of Government and Community Relations
Office of Sponsored Projects: Government Funding Report
Board of Trustees Meeting: November 2020**

TAB E

| NEW FUNDING ACTION | | | | | | | |
|--|----------------|------------------|------------------|---------------------|---------------|-----------------------|---|
| Funding Agency: Project Name | Date Submitted | Amount Requested | Receipt of Award | Status | Amount Funded | Period of Performance | Program Administration |
| UT Division of Multicultural Affairs: COVID Racial Equity & Inclusion Grant | 09/08/20 | \$49,992 | 10/02/20 | Awarded | \$49,992 | 9/15/20-12/30/20 | Student Affairs |
| SLCO: Community Partners Grant | 10/05/20 | \$15,000 | 10/19/20 | Awarded | \$15,000 | 10/15/20-12/31/20 | Workforce and Economic Development |
| UDVMA: Veteran Support Center Grant 2021 | 08/06/20 | \$17,492 | | Awarded | \$17,492 | 7/1/20-6/30/21 | Student Affairs |
| SLCO: ZAP, Grand Theater, Tier II | 5/28/20 | \$80,000 | 10/16/20 | Awarded | \$78,600 | 7/1/20-6/30/21 | School of Arts, Communication and Media |
| Funding Agency: Project Name | Date Submitted | Amount Requested | Receipt of Award | Status | Amount Funded | Period of Performance | Program Administration |
| NEH: Humanities Initiatives at Community Colleges | 07/16/20 | \$149,957 | | Under Consideration | | 1/1/21-06/30/22 | School of Humanities and Social Science |
| DOE: Natl. Building Industry DER Virtual Training Center | 07/08/20 | \$1,491,610 | | Under Consideration | | 1/1/21-12/31/24 | Workforce and Economic Development |
| NSF: Increasing STEM Success through Scholarships and Support Services | 03/25/20 | \$999,964 | | Under Consideration | | 9/1/20-8/31/25 | School of Science, Math and Engineering |
| American Council for Learning Societies: Community College Fellowship | 9/25/19 | \$40,000 | | Under Consideration | | 6/1/20-12/31/21 | School of Humanities and Social Science |
| Utah Labor Commission: Construction safety training | 9/30/20 | \$7,500 | | Under Consideration | | 01/01/21-12/31/21 | School of Science, Math and Engineering |
| SLCAC: Grand Youth Afterschool Theatre Program | 06/16/20 | \$9,460 | 09/21/20 | Awarded | \$4,500 | 9/01/20 8/31/21 | School of Arts, Communication and Media |
| HRSA, (UofU, lead) Area Health Education Centers Program Covid | 06/06/20 | \$23,863 | 09/03/20 | Awarded | \$23,863 | 5/1/20-4/30/21 | School of Health Sciences |
| ED: Student Support Services | 1/27/20 | \$1,834,520 | 8/12/2020 | Awarded | \$1,898,730 | 9/1/20-8/31/25 | Student Affairs |
| ED: Student Support Services, STEM | 1/27/20 | \$1,265,260 | 8/12/2020 | Awarded | \$1,309,545 | 9/1/20-8/31/25 | Student Affairs |
| Utah Marriage Commission: Salt Lake County Healthy Marriage Initiative: Passport to Love Program | 07/07/20 | \$29,523 | 08/05/20 | Awarded | \$29,523 | 7/1/20-6/30/23 | School of Humanities and Social Science |
| Utah Higher Education AmeriCorps Network: Thayne Center | 03/23/20 | 30 VISTAS | 07/17/20 | Awarded | 30 VISTAS | 7/1/20-6/30/21 | Student Affairs |
| Utah Higher Education AmeriCorps Network: Dental Hygiene Students | 03/16/20 | \$70,800 | 07/17/20 | Awarded | \$70,800 | 7/1/20-6/30/21 | School of Health Sciences |
| NSF: Expanding Technical Career Pathways in Manufacturing for High School Students | 10/03/19 | \$599,777 | 07/22/20 | Awarded | \$584,942 | 7/1/20-6/30/23 | School of Science, Math and Engineering |
| NSF (Middlebury College, Lead): Critical Zone Collaborative | 12/2/19 | \$423,436 | 07/28/20 | Awarded | \$401,140 | 9/1/20-8/31/25 | School of Science, Math and Engineering |
| NASA: Aeronautics Education | 9/30/19 | \$40,000 | 07/14/20 | Awarded | \$42,000 | 5/1/20-4/30/24 | School of Science, Math and Engineering |
| SBA (USU, lead): SBDC CARES Act Funding | 04/24/20 | \$185,142 | 06/29/20 | Awarded | \$218,747 | 6/1/20-9/30/21 | Business Development Resources |
| NSF (Penn State, lead): Nanotechnology Center Grant | 10/1/19 | \$60,000 | 06/22/20 | Awarded | \$52,567 | 9/1/20-8/31/23 | School of Science, Math and Engineering |

| | | | | | | | |
|---|----------|-------------|----------|---------|-------------|-------------------|---|
| UAM: COVID 19 Emergency Funding | 05/22/20 | \$5,000 | 06/10/20 | Awarded | \$5,000 | 7/1/20-6/30/21 | School of Arts, Communication and Media |
| SBDC, (USU, lead): Salt Lake Regional Center 2020 | 10/31/19 | \$183,184 | 01/13/20 | Awarded | \$260,000 | 1/1/20-12/31/20 | Business Development Resources |
| UAM: Cultural Vibrancy for the ASL Community | 9/6/19 | \$10,000 | 01/06/20 | Awarded | \$9,921 | 1/1/20-12/31/20 | School of Humanities and Social Science |
| UAM: Utah Original Writing Competition | 9/6/19 | \$30,000 | 11/27/19 | Awarded | \$30,000 | 1/1/20-12/31/20 | School of Humanities and Social Science |
| GOED: UtahWorks | 7/12/19 | \$889,985 | 10/31/19 | Awarded | \$781,125 | 7/1/19-9/30/21 | Workforce and Economic Development |
| UDVMA: Veteran Center Support Grant | 5/24/19 | \$24,808 | 08/15/19 | Awarded | \$23,463 | 7/1/19-6/30/21 | Student Affairs |
| DWS, Horizonte: Talent Ready Health Sciences | 4/26/19 | \$80,091 | 07/18/19 | Awarded | \$80,091 | 7/1/19-3/31/21 | School of Health Sciences |
| AAC&U: Strengthening Guided Pathways | 04/02/19 | \$30,000 | 05/15/19 | Awarded | \$30,000 | 5/1/19-12/31/20 | Learning Advancement |
| NSF (Penn State, lead) Nanotechnology Workshop | 2/1/19 | \$27,991 | 05/01/19 | Awarded | \$27,991 | 5/1/19-12/31/20 | School of Science, Math and Engineering |
| USHE: Math Competency | 3/15/19 | \$110,000 | 04/30/19 | Awarded | \$266,088 | 8/1/19-6/30/22 | School of Science, Math and Engineering |
| GOED: Aerospace Assembly | | \$120,000 | 04/19/19 | Awarded | \$120,000 | 12/13/18-12/12/21 | Workforce and Economic Development |
| VisitSaltLake: Hospitality Pathways Program | 12/13/18 | \$350,000 | 12/31/18 | Awarded | \$700,000 | 1/1/19-12/31/21 | Workforce and Economic Development |
| DWS: Technology Training for Refugees, Part 2 | | \$630,276 | 12/13/18 | Awarded | \$630,276 | 1/1/19-12/31/21 | Workforce and Economic Development |
| ED: Child Care Access Means Parents in School (CCAMPIS) | 7/23/18 | \$1,068,472 | 09/28/18 | Awarded | \$1,082,848 | 10/1/18-9/30/22 | Student Affairs |
| UDVMA: Veteran Center Support Grant | 6/15/18 | \$32,085 | 07/03/18 | Awarded | \$16,938 | 2018-2020 | Student Affairs |
| Utah Dept. of Veteran and Military Affairs: Veteran Resource Center Support | 6/21/17 | \$50,000 | 05/10/18 | Awarded | \$46,805 | 2018-2020 | Student Affairs |
| Health and Human Services, UofU (lead): Area Health Education Centers | 3/28/17 | \$429,246 | 08/09/17 | Awarded | \$101,955 | 9/1/17-8/31/22 | School of Health Sciences |
| Howard Hughes Medical Institute, UU (lead): Up STEM | 11/9/16 | - | 06/30/17 | Awarded | \$190,000 | 9/1/17-8/30/22 | School of Science, Math and Engineering |
| National Science Foundation: GeoPaths | 10/11/16 | \$492,000 | 06/07/17 | Awarded | \$334,372 | 9/1/17-8/31/21 | School of Science, Math and Engineering |
| GOED: Veteran Business Services | 1/1/17 | \$120,000 | 02/14/17 | Awarded | \$440,000 | 1/1/17-6/30/22 | Business Development Resources |
| SLC Corporation: Local Business Development Service | 8/8/17 | \$38,804 | 01/03/17 | Awarded | \$73,804 | 10/1/17-5/31/21 | Business Development Resources |
| ED: Strengthening Institutions Grant | 6/8/15 | \$2,236,497 | 09/06/16 | Awarded | \$2,236,497 | 10/1/16-9/30/21 | School of Science, Math and Engineering |
| ED: TRIO Talent Search | 2/5/16 | \$1,231,200 | 07/20/16 | Awarded | \$1,322,963 | 9/1/16-8/31/21 | Student Affairs |
| National Science Foundation: ATE Biotech CBE | 10/8/15 | \$900,000 | 06/13/16 | Awarded | \$819,416 | 6/15/16-5/31/21 | School of Science, Math and Engineering |
| NASA, UU (lead): Rocky Mountain Space Grant Consortium | 2/23/15 | \$22,200 | 07/13/15 | Awarded | \$58,100 | 4/10/15-5/17/21 | School of Science, Math and Engineering |

| | | | | | | | |
|--|----------|----------------------|----------|---------|----------------------|-----------------|---|
| National Science Foundation: S-STEM Scholars Program | 8/12/14 | \$604,710 | 02/12/15 | Awarded | \$604,710 | 7/1/15-1/31/21 | School of Science, Math and Engineering |
| ED: CARES Act, Strengthening Institutions Program Funding | 05/01/20 | \$528,893 | 06/01/20 | Awarded | \$534,893 | 6/1/20-6/1/21 | Finance and Administration |
| ED: CARES Act Emergency Relief Funding for IHE Operations | | \$5,323,936 | 05/06/20 | Awarded | \$5,323,936 | 5/6/20-5/5/21 | Finance and Administration |
| ED: CARES Act Emergency Relief Funding for Student Financial Aid | | \$5,323,937 | 04/22/20 | Awarded | \$5,323,937 | 4/22/20-4/21/21 | Finance and Administration |
| ED: Experimental Sites Initiative, Pell for Incarcerated Persons | 9/18/19 | Financial Aid Waiver | 04/24/20 | Awarded | Financial Aid Waiver | TBD | School of Humanities and Social Science |
| ED: Experimental Sites Initiative, Federal Work-Study | 9/23/19 | Financial Aid Waiver | 02/19/20 | Awarded | Financial Aid Waiver | TBD | Student Affairs |
| Total funding requests under consideration: | | \$2,689,031 | | | | | |
| Total funding for active awards: | | | | | \$26,272,570 | | |

November 5, 2020

TO: Salt Lake Community College Board of Trustees

FROM: Alison McFarlane, Vice President for Institutional Advancement

RE: Named Gift for Jordan Student Center / **CONFIDENTIAL**

Per college policy, this memo serves as notification to the SLCC Board of Trustees of a gift agreement proposal for a named building on an SLCC campus. Following your review and action taken on the proposal at the Board of Trustees meeting scheduled for November 18, 2020, a letter of agreement will be initiated by the college and sent to the donor for final signature.

Proposal and donor specifics: As SLCC continues to build a culture of philanthropy for student support from our community, colleagues, and alums, Mr. Tim Huval, a former colleague, alum and current donor to the college, and his wife Ms. Brenda Huval have come forth with a significant gift that would allow for a named gift at the new Jordan Student Center currently under construction on the Jordan campus. The center is due to be completed by January 2021. The proposed name of the building is the: Tim and Brenda Huval Student Center.

The gift has been verbally designated for student scholarships, with particular emphasis on health sciences scholarships.

Tim Huval has a long-standing relationship with, as well as notable existing philanthropic support of, the college, including scholarship support and the named child-care center at the South City campus. He graduated from SLCC in 1989 with an associate's degree in business management and received an honorary doctorate from SLCC in 2007. He is currently the Chief Administrative Officer of Humana, Inc, located in Lexington, Kentucky. He is slated to be the college's 2021 Commencement keynote speaker.

Request for action: As this is the first named gift building on an SLCC campus, and also a student center that is partially paid for through student fees, the Executive Director of Development and I have formally requested a letter of support from the current student leaders' association. We met with the SLCCSA Executive Council on Tuesday, November 3 and the proposal was verbally approved with letter of support forthcoming.

This proposal is an action item for a Board of Trustee vote.

Thank you and please do not hesitate to let me know if you have any questions.

(Attached is a bio of benefactor, Mr. Tim Huval)



Tim Huval

Humana Chief Administrative Officer

Life's greatest lessons are not found in success but in adversity. Tim Huval has known both. Success came through hard work to rise to the top of the health insurance industry. Adversity came through a 12-month health crisis and near-death experience less than two years ago.

The one-time SLCC student and college administrator, now chief administrative officer at Humana, fell ill with a debilitating sickness that confounded medical professionals. He ultimately was in a coma, breathing through a tracheotomy tube with a ventilator, and the worst was feared.

Over the course of nearly a year, Tim rallied and recovered. Through the process he gained greater appreciation for life and its myriad opportunities to connect with others. It was deeply impactful and scary, he says. "My hope is that no one ever has to experience what I experienced."

He advocates taking chances to love and be loved, to help each other and not be afraid to receive help. "Don't wait for a life-altering event to live your life to the fullest."

Tim graduated from SLCC in 1989 with an associate's degree in business management and earned a bachelor's degree in marketing from Weber State University in 1991 and a master's in public administration from Brigham Young University in 1996. He joined Humana in 2012 as the company's senior vice president and chief human resource officer, and in 2015, earned the No. 1 spot on Forbes Magazine's Top 10 Chief Human Resources Officers list. He was named Humana's chief administrative officer in 2019.

Tim and his wife, Brenda, have deep roots at SLCC. From 1991-1997, he was director of the college's Custom Fit Training, Continuing and Community Education Department. In 2007, the college awarded him an Honorary Doctor of Humane Letters degree, and in 2015, the college named its South City Campus child care facility the Tim and Brenda Huval Child Care Center. In Tim's view, SLCC is important and he supports the college because of the great value it provides to students. "Community colleges give students a financial advantage, the opportunity to explore majors, smaller classes, qualified professors and flexible schedules, all while preparing students to be relevant and productive in so many different fields."

Jordan Campus

STUDENT CENTER


More than a decade ago, SLCC's student body leaders envisioned a vibrant gathering space that would also deliver essential services, supporting students through every step of their education. They then took steps to implement their plans by entrusting the next generations of SLCC student leaders with their dream.





Now, with SLCC's new **Jordan Campus Student Center**, these forward-thinking students' vision is realized. Scheduled to open in **Spring 2021**, this new **45,000-square-foot** facility co-locates comprehensive resources and promotes a sense of community among our students.

The center will be home to services that include:

- **Academic Advising** Our dedicated advisors work with students to create a roadmap of the classes they need to successfully complete their degrees or certificates so they can enter the workforce or transfer to a four-year institution.
- **Bruin Pantries** SLCC's Bruin Pantries, which are also located at our Redwood, South and West Valley campuses, supply food and other resources to students in need.
- **Center for Health and Counseling** SLCC gives high-quality, accessible and affordable health care services to any student who needs medical care.
- **Child Care Center** SLCC offers professional and affordable on-campus child care services to our student parents. 
- **Commons** With individual study nooks and comfortable meeting areas, this space is designed to accommodate all aspects of daily collegiate life.
- **Fitness Center** Students can take classes at this facility to fulfill their physical education credit requirements and adopt lifelong health practices.
- **Office of International Student Services** Our trained counselors guide international students in making the most of their American college experience, overcoming language and cultural barriers.
- **STEM Learning Lab** SLCC's STEM Learning Labs, with their free workshops and tutoring, advance our students' knowledge of critical science, technology, engineering and math subjects.
- **Student Advising** This is the central location for students to find information about admissions, financial aid and general services.
- **Student Writing and Reading Center (SWRC)** Our SWRC gives free writing and editing assistance to students who are drafting essays, resumes, scholarship applications and other written communications.
- **Veterans Center** More than 1,100 veterans and their dependents attend SLCC each semester; our Veterans Centers help these students access education benefits, scholarships, employment opportunities and more.

JORDAN CAMPUS AT A GLANCE

The Jordan Campus is home to SLCC's School of Health Sciences.



students each year take classes at Jordan Campus – approximately 15% of SLCC's student body.



100s

of students attending the Jordan Campus live in West Jordan or South Jordan – Utah's fourth-largest and tenth-largest cities, respectively.



Our Jordan Campus provides free or low-cost treatments to members of the public at our student-staffed dental hygiene and occupational therapy/physical therapy clinics. These facilities book more than

4,600

appointments each year.

Environmentally Conscious Design

The innovative design team that created SLCC's award-winning Westpointe Workforce Training & Education Center also designed the Jordan Campus Student Center. This new building will meet the State of Utah High Performance Building Criteria (equivalent to LEED "Silver") and will also display state-of-the-art architectural elements to complement Utah's own natural environmental aesthetic. Highlights include:

- Locally quarried stone for main floor exterior
- Heat exchangers to capture heat from "dirty" air
- Economizers to use outside air during mild weather
- Low-flow plumbing fixtures
- Drought-resistant landscaping

BRUIN PANTRY

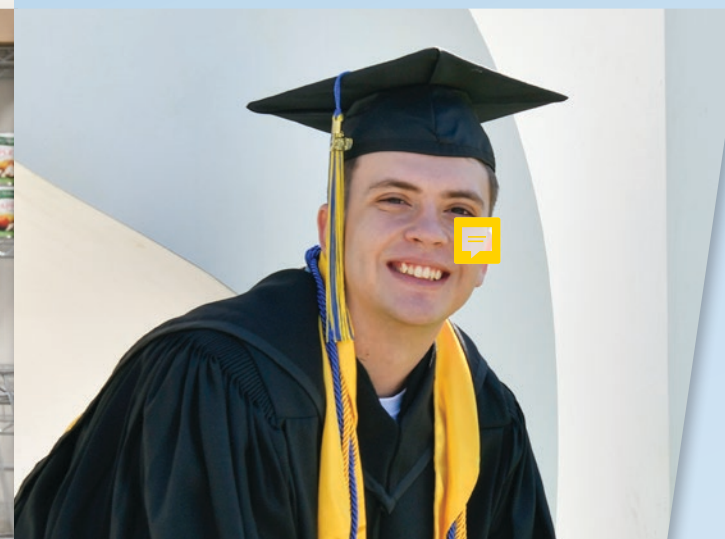
- A recent study by the Hope Center for College, Community and Justice found that 39 percent of students attending two-year colleges had experienced food insecurity in the past year.
- SLCC's current Bruin Pantry locations receive about 11,000 visits annually, with most of the food provided by the Utah Food Bank.
- With the new Bruin Pantry at Jordan Campus, the college will have the necessary space to dramatically increase assistance to students in need.

"The new Jordan Campus Student Center is partially funded by student fees, and two students sit on the building's design committee to ensure they have a voice in the construction and design. I want to thank the students, donors and administrators who have contributed to this project. In the end, the new center will elevate the college experience for students at the Jordan Campus."

Mason Bancroft

SLCC STUDENT ASSOCIATION PRESIDENT, 2019-20

the new center
will elevate
the college
experience



The New Jordan Campus

STUDENT CENTER



Jordan Campus STUDENT CENTER

DRAFT Salt Lake Community College



KEY SPACES AVAILABLE:

| NAMING OPPORTUNITY | APPROX. SQUARE FOOTAGE | NO. OF OPPORTUNITIES | INVESTMENT | 5-YEAR PLEDGE ANNUAL PAYMENT |
|--|------------------------|----------------------|------------|------------------------------|
| Jordan Student Center | 45,000 | 1 | \$500,000 | \$100,000 |
| LEARNING SUPPORT | | | | |
| STEM Learning Lab | 739 | 1 | \$50,000 | \$10,000 |
| Open Study | 346 | 1 | \$50,000 | \$10,000 |
| Commons | 1,732 | 1 | \$25,000 | \$5,000 |
| Student Lounge | 1,199 | 1 | \$25,000 | \$5,000 |
| Student Writing and Reading Center (SWRC) | 334 | 1 | \$15,000 | \$3,000 |
| ePortfolio Lab | 326 | 1 | \$15,000 | \$3,000 |
| Disability Resource Center | 272 | 1 | \$15,000 | \$3,000 |
| First Year Experience | 258 | 1 | \$10,000 | |
| Student Leadership Office | 252 | 1 | \$10,000 | |
| Study Room - Large | 147 | 1 | \$10,000 | |
| Study Room - Small | 121 | 1 | \$10,000 | |
| SPECIAL POPULATIONS AND BASIC NEEDS SERVICES | | | | |
| Child Care Center | 2,400 | 1 | \$100,000 | \$20,000 |
| Child Care Playground | 2,198 | 1 | \$25,000 | \$5,000 |
| Veterans Services Center | 132 | 1 | \$25,000 | \$5,000 |
| Bruin Pantry (Thayne Center) | 292 | 1 | \$15,000 | \$3,000 |
| Nursing Mothers' Room | 94 | 1 | \$10,000 | |
| Office of International Student Services | | 1 | | |

CONTINUED ON THE BACK

| NAMING OPPORTUNITY | APPROX. SQUARE FOOTAGE | NO. OF OPPORTUNITIES | INVESTMENT | 5-YEAR PLEDGE ANNUAL PAYMENT |
|---|------------------------|----------------------|------------|------------------------------|
| HEALTH AND WELLNESS | | | | |
| Center for Health and Counseling | 876 | 1 | \$50,000 | \$10,000 |
| Fitness Center | 1,520 | 1 | \$25,000 | \$5,000 |
| Meditation Room | 121 | 1 | \$15,000 | \$3,000 |
| ADMINISTRATIVE AND OPERATIONS, OTHER | | | | |
| Event Space - Interior | 5,631 | 1 | \$100,000 | \$20,000 |
| Event Space -Exterior | 693 | 1 | \$50,000 | \$10,000 |
| Casual Dining | 824 | 1 | \$25,000 | \$5,000 |
| Bookstore | 1,790 | 1 | \$25,000 | \$5,000 |
| Student Center Staff Offices | 198 | 1 | \$25,000 | \$5,000 |
| Conference Room - Large | 545 | 1 | \$25,000 | \$5,000 |
| Conference Room - Small | 286 | 1 | \$15,000 | \$3,000 |
| Career Services | 117 | 1 | \$15,000 | \$3,000 |
| Academic and Student Advising | 940 | 1 | \$10,000 | |
| Student Services Offices | 567 | 1 | \$10,000 | |
| Financial Aid | 547 | 1 | \$10,000 | |
| Admissions | 348 | 1 | \$10,000 | |
| Micro Market (Food Services) | 330 | 1 | \$10,000 | |
| Break Room | 302 | 1 | \$10,000 | |
| Cashiering | 207 | 1 | \$10,000 | |
| Hotelling Office(s) | 195 | | \$10,000 | |
| Break Out Room - Large | 111 | 1 | \$10,000 | |
| Break Out Room - Small | 107 | 2 | \$10,000 | |
| Recognition on Wall at Main Entrance | N/A | Multiple | \$5,000 | |



Development Office

Salt Lake Community College – AAB 101
4600 South Redwood Road
Taylorsville, Utah 84123

☎ 801-957-4658

🌐 slcc.edu/development-and-alumni

✉ development@slcc.edu

I. POLICY

It is the policy of Salt Lake Community College to provide tuition waiver benefits to all qualified employees, retirees, the board of trustees' members, and the dependents of each.

II. REFERENCES

A. Utah Code 53B-8-101-Waiver of Tuition

B. Utah System of Higher Education R821-Employee Benefits

III. DEFINITIONS

See Personnel Definitions

IV. PROCEDURE

A. Eligibility

1. Full-time employees and their dependent are eligible immediately upon employment.
2. Members of the board of trustees and their dependents are eligible upon the board members' appointments.
3. Adjunct faculty members and one of their dependents are eligible after the faculty members: has finished teaching their first semester; and
 - a. has an active teaching assignment for the semester for which the waiver is being submitted.
 - b. The employee does not need an active teaching agreement for themselves or their dependent to be eligible for a summer semester tuition waiver.
4. Part-time hourly employees are eligible after two years of consecutive employment.
5. Work-study students do not qualify for this benefit.
6. Retirees of the college and their dependents are eligible if the retiree has completed ten or more years of continuous full-time service immediately before retirement.
7. Eligible dependents include:
 - a. a legal spouse;
 - b. a domestic partner; and
 - c. natural or legally adopted children under the age of twenty-six, including the children of an employee's spouse or domestic partner, and the children for whom the employee has legal guardianship.
7. SLCC's assistant attorney general and their dependents are eligible for this benefit while

TUITION BENEFITS POLICY

assigned to the college.

8. Persons falling into more than one category will receive the most generous benefits for which they are eligible.

B. Benefit

1. The college will waive resident and non-resident tuition rates for all eligible individuals. Utah residency requirements can be found here. <https://www.slcc.edu/admissions/residency.aspx>
2. The individual registered for courses will be required to pay special fees, such as laboratory fees, course texts, and other expenses before the tuition due date. Late fees and collection fees will apply to accounts with delinquent balances.
3. Full-time employees and board of trustee members may register for 12 credit hours per semester, and the college will waive student fees.
4. Dependents of full-time employees, trustees, and retirees may register for classes without restriction as to time or number of hours. They will be required to pay student fees. The same benefits will be applicable to retirees.
5. Adjunct faculty members and one dependent and part-time employees may register for one course of study not to exceed six credit hours per semester. They will be required to pay student fees.
6. Workforce Training & Continuing Education
 - a. Continuing education courses taken for credit are included provided the minimum enrollment for the class is met. Workforce Training & Continuing Education sets minimum enrollment levels.
 - b. For noncredit continuing education courses, Workforce Training & Continuing Education offers a 20 percent tuition discount for eligible persons.
 - c. Courses offered in partnership with a third party vendor may not be eligible. Contact Workforce Training & Continuing Education for information.
7. Employees that terminate from the college and their dependents who are registered for classes may finish the semester.

TUITION BENEFITS POLICY

C. Approval Process

1. For the current approval process, refer to the Tuition Waiver Guidelines on the Human Resources website.
2. Employees wishing to take courses during regular work hours will need written approval from their immediate supervisor.
 - a. Regular work hours missed by employees for class attendance must be made-up on an approved prearranged schedule with the immediate supervisor.
 - b. Employees may not substitute rest breaks and office consultation hours for the class time taken during regularly scheduled work hours.
3. If the employee is required by the supervisor to attend a class during working hours, the employee is not required to make up the time.



27 October 2020

MEMORANDUM

TO: SLCC Executive Cabinet
FROM: Jason Pickavance, Acting Provost of Academic Affairs
SUBJECT: English Writing Certificates Revision

The English, Linguistics, and Writing Studies Division proposes a new Writing Certificate of Proficiency (18 credits) to replace the Writing Certificate of Completion (30 credits). A smaller, by credits, certificate is more attainable for students to complete.

The Writing Certificate of Proficiency provides students with extensive skills in print and digital writing so they are prepared to meet the communication demands of 21st business and industry. Students gain valuable hands-on experience writing in print, digital, and multi-modal forms using a variety of technologies. The certificate of proficiency is an excellent addition to any major and provides students with an advantage in job searches. It also supports returning professional students with skills needed to advance their careers.

This certificate replaces the Writing Certificate of Completion. Students currently matriculated in this certificate have the choice to complete as prescribed or change their major to the new certificate of proficiency or to an associate degree in Writing or English Studies. Students will be contacted by an academic advisor to receive personal attention to completion opportunities.

The Provost Office recommends Executive Cabinet approve the new Certificate of Proficiency in Writing and discontinue the Certificate of Completion effective Spring Semester 2020.



**Utah System of Higher Education
Notification of New Academic Program**

Institution Submitting Request: Salt Lake Community College

Proposed or Current Program Title: Writing

Sponsoring School, College, or Division: School of Humanities and Social Sciences

Sponsoring Academic Department(s) or Unit(s): English, Linguistics & Writing Studies Division

Classification of Instructional Program Code¹ : 23.0301

Min/Max Credit Hours Required of Full Program: 18 /

Proposed Beginning Term²: Spring 2021

Institutional Board of Trustees' Approval Date: 11/18/2020

| | | | |
|-------------------------------------|--------------------------------------|--------------------------|-------------------|
| <input checked="" type="checkbox"/> | Certificate of Proficiency | <input type="checkbox"/> | CTE CP |
| <input type="checkbox"/> | Certificate of Completion | <input type="checkbox"/> | CTE CC |
| <input type="checkbox"/> | Minor | | |
| <input type="checkbox"/> | Post-Baccalaureate Certificate | | |
| <input type="checkbox"/> | Post-Masters Certificate | | |
| <input type="checkbox"/> | K-12 Endorsement Program | | |
| <input type="checkbox"/> | NEW Emphasis for Existing Program | | |
| <input type="checkbox"/> | Out of Service Area Delivery Program | <input type="checkbox"/> | Attach signed MOU |

Program Description/Narrative

Brief describe new program. If a CTE certificate, describe collaboration with other state-funded CTE providers in service area.

The Writing Certificate of Proficiency provides students with extensive skills in print and digital writing so they are prepared to meet the communication demands of 21st business and industry. Students gain valuable hands-on experience writing in print, digital, and multi-modal forms using a variety of technologies. The Certificate of Proficiency is an excellent addition to any major and will provide newly graduating students with an advantage in job searches and returning professional students with the skills needed to advance their careers. This certificate will replace the Writing Certificate of Completion.

Chief Academic Officer (or Designee) Signature:

I, the Chief Academic Officer or Designee, certify that all required institutional approvals have been obtained prior to submitting this request to the Office of the Commissioner.

Clifton G. Sanders, Ph.D.

Date: November 18, 2020

☒ I understand that checking this box constitutes my legal signature.

¹ For CIP code classifications, please see <http://nces.ed.gov/ipeds/cipcode/Default.aspx?y=55>.

² "Proposed Beginning Term" refers to first term after Trustees' approval that students may declare this program.

For Curriculum Office Use Only

Date Submitted: 2020-01-31

Approval date by Faculty Senate: 2020-04-20

School: HU

Division: ENGL

Department: ENGL

Catalog Year: 2020-21

**Spring 2021*

Salt Lake Community College PCO Proposal

Program Title: Writing

Credential: Certificate of Proficiency

Faculty Contact: Jennifer Courtney

Action: New

What is being changed and why?

The Writing Certificate of Completion (30 credits) is being changed to a Certificate of Proficiency (18 credits). Some of the aims of the more extensive Writing Certificate of Completion are now fulfilled by the Writing Studies AS degree. A Writing Certificate of Proficiency will provide students in other majors and returning professionals pragmatic writing skills that will give them an edge in job applications and promotions.

If other than next catalog year, explain semester of implementation: Fall 2020 **Spring 2021*
implementation because the certificate was approved at last Faculty Senate meeting in Spring 2020 – moved forward to Executive Cabinet and SLCC Board of Trustees Sept/Oct 2020

What is the impact of this program proposal on SLCC programs?

This change will impact other programs positively in that a Writing Certificate of Proficiency will be more easily attainable by students in other programs, specifically STEM fields.

What is the financial impact of this program proposal to SLCC, School, Division, and Department?

This will not have a financial impact on the department, school, division, or college. All courses are already being offered. No courses are being added.

According to the *Program Proposal Guide*, indicate required documentation for this proposal:

- ☒ **PCO Proposal**
- ☒ **PCO Program Narrative**
- ☒ **PCO Curriculum and Learning Outcomes**
- ☒ **PCO Pathway**
- ☐ **R401 Executive Summary**
- ☐ **R401 Full Template**
- ☐ **R401 Abbreviated Template**

- ☒ **R401 Program Change Template**
- ☐ **Gainful Employment**
- ☐ **Financial Aid Evaluation**



School of Humanities
and Social Sciences
SALT LAKE COMMUNITY COLLEGE

February 28, 2020

Dean Roderic R. Land along with the SHSS Curriculum Committee have reviewed AIC comments and approved this document.

Salt Lake Community College PCO Program Narrative

Program Title: Writing

Credential: CP

School: HSS

Division: ENGL

Total Credits: 18 cr

Campus: Redwood

Building: AAB

Room: 165

Telephone: 801-957-4020

Webpage: slcc.edu/english

Program Faculty: Professors - Lisa Bickmore, Jennifer Courtney, Stephanie Maenhardt, Tiffany Rousculp, Elisa Stone
Associate Professors - Brandon Alva, Chris Blankenship, Anne Canavan, James Celestino, Ron Christiansen, Nathan Cole, Ann Fillmore, Jerri Harwell, Melissa Helquist, Charlotte Howe, Justin Jory, Lynn Kilpatrick, Kati Lewis, Cristin Longhurst, Andrea Malouf, Jason Roberts, Carol Sieverts, Marlena Stanford, Brittany Stephenson, Stacey Van Dahm
Assistant Professors - Daniel Baird, Joanne Giordano, Maria Griffith, Kathleen Johnston, Jamie McBeth-Smith, Bernice Olivas, A.J. Ortega, Brenda Sieczkowski, Benjamin Solomon
Lecturers - James Beatty, Christie Bogle, Lisa Packer

Program Description:

The Writing Certificate of Proficiency provides students with extensive skills in print and digital writing so they are prepared to meet the communication demands of 21st business and industry. Students gain valuable hands-on experience writing in print, digital, and multi-modal forms using a variety of technologies. The Certificate of Proficiency is an excellent addition to any major and will provide newly graduating students with an advantage in job searches and returning professional students with the skills needed to advance their careers.

Career Opportunities:

The Writing Certificate of Proficiency is applicable to any career as it prepares students to meet the top three competencies requested by employers: problem solving, communication, and collaboration. The certificate is intended to complement an associate degree or provide professionals with the skills necessary to advance their careers.

Gainful Employment (*only required for Certificates of Completion*): n/a

Transfer/Articulation Information: Admission into a major program at a transfer institution depends upon the receiving institution's requirements for that major. See an Academic Advisor at both SLCC and the intended receiving institution for specific articulation information.

Estimated Cost for Students:

Tuition and student fees: <http://www.slcc.edu/student/financial/tuition-fees.aspx>

Books: \$ 150

Supplies: \$ 25

Course Fees: \$ 20

Other (specify): \$

Estimated Time to Completion: Time to completion is 2 semesters based on a full-time minimum of 9 credits per semester. Less than 9 credits per semester will increase time to completion.

Program Entry Requirements (*if applicable*): Students must fulfill the pre-requisite for enrollment in ENGL 2010. See your academic advisor for information.

Specialized Program Accreditation: (*if applicable*): n/a



School of Humanities
and Social Sciences
SALT LAKE COMMUNITY COLLEGE

February 28, 2020

Dean Roderic R. Land along with the SHSS Curriculum Committee have reviewed AIC comments and approved this document.

Salt Lake Community College
PCO Curriculum and Learning Outcomes
for Certificate of Proficiency (CP)

Program Title: Writing

Credential: Certificate of Proficiency (CP)

Total Cr/Hrs: 18

PROGRAM LEARNING OUTCOMES

Program Student Learning Outcomes mapped to [SLCC College-Wide Student Learning Outcomes](#).

- | | |
|------------------------------------|---|
| 1. Acquire substantive knowledge | 5. Become a community engaged learner |
| 2. Communicate effectively | 6. Work in a professional & constructive manner |
| 3. Develop quantitative literacies | 7. Develop computer & information literacy |
| 4. Think critically & creatively | 8. Develop lifelong wellness |

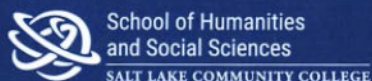
| Program Learning Outcomes | SLCC CWSLO # |
|---|---------------|
| Students will understand the ways writing is used in professions for effective communication and problem-solving. | 1, 4, 6 |
| Using various technologies, students will develop iterative writing processes that include idea generation, research, planning/organizing, drafting and revising, editing, and collaborating with others. | 1, 2, 4, 6, 7 |
| Students will be able to solve problems with writing by adapting it to a variety of purposes, audiences, and print, digital, and multi-modal genres. | 1, 2, 4, 6, 7 |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |

See [SLCC Assessment webpage](#) for additional details about College-Wide Student Learning Outcomes

REQUIRED COURSES (18 cr)

All course changes (title, credit, pre-req, semester taught, etc ...) must be proposed on the CCO document.

| Prefix | Number | Title | Cr/Hrs |
|------------|--------|---------------------------------|--------|
| ENGL | 1030 | Writing in the Professions | 3 |
| ENGL | 2010 | Intermediate Writing | 3 |
| ENGL | 2100 | Technical Writing | 3 |
| ENGL | 2310 | Introduction to Digital Writing | 3 |
| ENGL | 2500 | Grammar & Style | 3 |
| | | | |
| Choose One | From: | | |
| ENGL | 1820 | Publication Studies | 3 |
| or | | | |
| BUS | 2200 | Business Communications | |
| or | | | |
| COMM | 1130 | Journalism & Media Writing | |
| | | | |
| | | | |
| | | | |
| | | TOTAL: | 18 |



February 28, 2020

Dean Roderic R. Land along with the SHSS Curriculum Committee have reviewed AIC comments and approved this document.

Salt Lake Community College
PCO Pathway

Program Title: Writing

Credential: Certificate of Proficiency

☐ 15 cr+ per semester ☐ 12 cr per semester ☒ 9 cr per semester

First Year

| Semester: Fall | | Semester: Spring | |
|-----------------------------------|----------|---------------------------------------|----------|
| Course | Cr/Hr | Course | Cr/Hr |
| ENGL 1030: Writing in Professions | 3 | ENGL 2310: Intro to Digital Writing | 3 |
| ENGL 2500: Grammar & Style | 3 | | |
| | | ENGL 2010: Intermediate Writing | 3 |
| ENGL 2010: Intermediate Writing | 3 | or | |
| or | | ENGL 2100: Technical Writing | 3 |
| ENGL 2100: Technical Writing | 3 | | |
| | | ENGL 1820: Publication Studies | 3 |
| | | or | |
| | | BUS 2200: Business Communication | 3 |
| | | or | |
| | | COMM 1130: Journalism & Media Writing | 3 |
| | | | |
| TOTAL | 9 | TOTAL | 9 |

Advising Notes:

This certificate of proficiency is intended for students majoring in other areas or returning professionals and is therefore set within a two-semester (9 credit each) pathway. Students could spread the certificate over multiple semesters or complete it in one (though, a single semester would be challenging to navigate so many different types of writing at the same time). It is advised that the three courses in the First Semester above be taken before the others.

Courses that fulfill other degree requirements:

- For students seeking an AAS, ENGL 1030: Writing in Professions fulfills the HR requirement.
- For students seeking an AA/AS:
 - ENGL 2010 or ENGL 2100 fulfills the second course requirement in the EN core-skills sequence.
 - BUS 2200 fulfills the COM distribution requirement.



School of Humanities
and Social Sciences
SALT LAKE COMMUNITY COLLEGE

February 28, 2020

Dean Roderic R. Land along with the SHSS Curriculum Committee have reviewed AIC comments and approved this document.

**Utah System of Higher Education
Notification of Changes to Existing Academic Program**

Institution Submitting Request: Salt Lake Community College

Current *NEW (if applicable)*

Program Title: Writing

Sponsoring School, College, or Division: School of Humanities and Social Science

Sponsoring Academic Department(s) or Unit(s): English, Linguistics, and Writing Studies Division

Classification of Instruction Program Code¹: 23.1301

Min/Max Credit Hours Required for Full Program: 33 /

Proposed Effective Term for Program Change²: Spring 2021

Institutional Board of Trustees' Approval Date: 11/18/2020

Award Type: Certificate of Completion

| | |
|-------------------------------------|--|
| <input type="checkbox"/> | Name Change of Existing Program |
| <input type="checkbox"/> | Program Restructure with or without Consolidation |
| <input type="checkbox"/> | Program Transfer to a new academic department or unit |
| <input type="checkbox"/> | Program Suspension |
| <input checked="" type="checkbox"/> | Program Discontinuation |
| <input type="checkbox"/> | Reinstatement of Previously Suspended Program |
| <input type="checkbox"/> | Out of Service Area Delivery Program -- <i>Attached Signed MOU</i> |

Program Change Type (check all that apply):

Program Change Description/Narrative

Briefly describe program change. For program discontinuance or suspension, include teach out plan.

The Writing Certificate of Completion is being discontinued. The new AS in Writing Studies fulfills the need this credential was intended to address. Alternatively, students in other programs can pursue the Writing Certificate of Proficiency.

Chief Academic Officer (or Designee) Signature:

I, the Chief Academic Officer or Designee, certify that all required institutional approvals have been obtained prior to submitting this request to the Office of the Commissioner.

Clifton G. Sanders, PhD

Date: November 18, 2020



¹ For CIP code classifications, please see <http://nces.ed.gov/ipeds/cipcode/Default.aspx?y=55>.

² "Proposed Effective Term" refers to term when change to program is published. **For Suspensions and Discontinuations**, "effective term" refers to the term the program will suspend admissions.

I understand that checking this box constitutes my legal signature.

SLCC Teach-Out Plan

Writing Certificate of Completion

Department of English, Linguistics & Writing Studies

The Department of English, Linguistics & Writing Studies is discontinuing its Writing Certificate of Completion (33 credits). The new AS degree in Writing Studies replaces this course of study. For students not pursuing a degree, a thinner Writing Certificate of Proficiency (18 credits) has been developed.

Currently Enrolled Students

The current 11 matriculated students will be contacted about program closure, options for completion, and timeline for completion. Enrolled students will also be given the option for expanding their degree to the AS in Writing Studies or the paired down Certificate of Proficiency (see Addendum A: Letter to Students).

Timeline

Program no longer admits students: Spring 2021

Notify currently enrolled students: January 2021

End date for teach-out period: May 2022

Number of students enrolled: 11

Number of students who can complete by teach-out period: 11

Resources and Support

Because our replacement program, the AS in Writing Studies, and the alternative option, the Writing Certificate of Proficiency are similar in content, structure, and scheduling, there are no necessary budget or instructional resources needed during the teach-out period. Existing course offerings are sufficient for students to complete the program during the teach-out period. The program cancellation relies on advisor knowledge of the change.

Impact to Faculty and Staff

Because there are no changes to course offerings or budget, there is no impact to faculty and staff.

Addendum A: Letter to Students

Dear Student:

You are receiving this letter because you are enrolled in the Writing Certificate of Completion program. We are writing to inform you that the program is being discontinued at SLCC. You will have the opportunity to complete the program if you choose to do so. Here are your options:

Option 1: Complete the Writing Certificate of Completion by May 2022

For this option, continue your course of study and complete the requirements for the Writing Certificate of Completion by the end of spring semester, 2022. You do not need to notify anyone.

Option 2: Transition to the AS degree in Writing Studies degree

If you are pursuing the Writing Certificate of Completion, your courses overlap with required courses for the AS degree in Writing Studies. You might choose to expand your studies by pursuing this degree. For this option, declare your pursuit of the AS degree in Writing Studies with your academic advisor or an advisor listed below:

Philip Anosike

Philip.anosike@slcc.edu

801-957-3336,

Claudia Gutierrez-Sanchez

Claudia.gutierrezsanchez@slcc.edu

801-957-4618

Luz Gamarra

Luz.gamarra@slcc.edu

801-957-3244

Option 3: Transition to the Writing Certificate of Proficiency (18 credits)

If you decide not to complete the Writing Certificate of Completion and prefer a paired down writing certificate, you may wish to pursue the new Writing Certificate of Proficiency. It is possible you have already met the requirements to earn this writing certificate. Please reach out to the department contacts listed below for more details.

For more information and questions about the discontinuation of the program, please contact the following people in the Department of English, Linguistics & Writing Studies:

Jennifer Courtney

Jennifer.courtney@slcc.edu

801-957-4201

or

Lisa Bickmore

Lisa.Bickmore@slcc.edu

801-957-4686

I. POLICY

Salt Lake Community College is committed to providing the best educational experience for student academic success. For students experiencing academic difficulty, SLCC will actively intervene by providing support services to help them reach their academic potential and maintain an expected level of academic performance at the college.

II. REFERENCES

Reserved

III. DEFINITION

- A. Academic Probation: An academic status indicating that a student's cumulative GPA has remained below 2.0 for two consecutive semesters.
- B. Academic Suspension: An academic status indicating that a student will not be able to register for a minimum of one semester.
- C. Academic Warning: An academic status indicating that a student's cumulative GPA has fallen below 2.0.
- D. Continued Academic Probation: An academic status for students following an approved academic plan and whose semester GPA is above 2.0 but whose cumulative GPA remains below 2.0.
- E. Cumulative Grade Point Average (CGPA): An overall weighted average of all classes taken and corresponding grades received at SLCC.
- F. Good Academic Standing: An academic status indicating that a student's cumulative GPA is above 2.0.
- G. Registration Hold: A status placed on a student's account that prevents them from registering for classes.

IV. PROCEDURES

A. General

1. Students must remain in Good Academic Standing to graduate from SLCC.
2. In addition to these standards, students in programs with specialized academic standards (e.g., the School of Applied Technology or Health Sciences) are also subject to those standards.
3. Students who believe they are in jeopardy of their CGPA falling below 2.0 should contact [Academic Advising](#) for assistance.
4. Students assisted by [Veterans Services](#), International Student Services, the [Disability Resource Center](#), the [Office of Diversity and Multicultural Affairs](#), [TRIO](#), or other support services may have additional resources and guidelines and should consult directly with these offices as well.
5. The Academic Advising office is responsible for identifying and notifying students whose CGPA falls below 2.0 and for developing interventions to assist students.
6. The *Pathway to Academic Success and Academic Standards (PASS) Intervention Program* is administered by Student Affairs. It supports students' return to good academic standing.

B. Academic Warning

1. Students whose CGPA falls below 2.0 will be placed on academic warning.
2. A notice will be sent to students whose CGPA has fallen below 2.0, explaining that they are being placed on academic warning, and they are encouraged to meet with an academic advisor.

C. Academic Probation

1. Students whose CGPA remains below 2.0 for a second consecutive semester are placed on academic probation, and a registration hold is placed on the student's account.
2. A notice will be sent to students informing them of the academic probation and the registration hold.
3. Students must meet with an academic advisor to develop a *Pathway to Academic Success* Plan to return to good academic standing.

4. Once a student meets with an academic advisor, the student may register for the semester.

D. Continued Academic Probation

1. Students whose semester GPA is above 2.0, but whose CGPA remains below 2.0 for three or more consecutive semesters will be placed on continued academic probation and will remain on continued academic probation until they are in good academic standing or move to academic suspension.
2. Students on continued academic probation will have a registration hold each semester.
3. Students must meet with an academic advisor each semester that they are on continued academic probation to review their plan and register for the semester.

E. Academic Deceleration or Suspension

1. Students who are on academic probation or continued academic probation and whose semester and CGPA is below 2.0 will be placed on academic suspension and will have a registration hold.
2. Academic suspension lasts at least one semester.
3. Students on academic suspension may not re-enroll until they submit an appeal that will be reviewed by a cross-functional care management team.
4. If the team approves the appeal, students will meet with an academic advisor to develop a success plan to return to good academic standing.

F. Additional Requirements for students who receive Title IV Federal Financial Aid

1. Students receiving federal financial aid must maintain a CGPA of 2.0 or higher and complete at least 70 percent of the credits they attempt.
2. Students who fall below the 2.0 CGPA or the 70 percent completion rate will be placed on Satisfactory Academic Progress (SAP) warning by the Financial Aid office for the next term attended.
3. During the warning term, students will remain eligible to receive federal financial aid. At the end of the term, students must have a 2.0 CGPA and a 70 percent cumulative completion rate to remain eligible for future federal financial aid.

4. To continue to receive federal financial aid, students must meet with an academic advisor and complete a Satisfactory Academic Progress appeal. The Office of Financial Aid & Scholarship will review the appeal to determine if the student will receive continued aid.

Utah System of Higher Education

FORM S-6: INSTITUTIONAL DISCRETIONARY FUNDS

Institution: Salt Lake Community College

Prepared by: Travis Kartchner

Due Date: October 17, 2020

Submission Date: October 16, 2020

2020

| | Actual 2019-20 | Budget 2020-21 | Estimate 2021-22 | Period of Obligation |
|--|-------------------|-------------------|---------------------|-------------------------|
| I. SOURCES OF INSTITUTIONAL DISCRETIONARY FUNDS | | | | |
| A. Carryforward | \$347,548 | \$1,021,548 | \$0 | |
| B. Current Funds Interest | \$2,892,544 | \$1,286,500 | \$1,000,000 | |
| C. Unrestricted Gifts and Grants | | | | |
| D. TOTAL AVAILABLE (A+B+C) | \$3,240,092 | \$2,308,048 | \$1,000,000 | |
| II. EXPENDITURES BY CATEGORY AND PROJECT | | | | |
| A. Academic Program Enrichment | | | | |
| (1) High Impact Practices | \$82,295 | \$100,000 | \$80,000 | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| (5) | | | | |
| (6) | | | | |
| (7) | | | | |
| (8) | | | | |
| (9) | | | | |
| (10) SUBTOTAL | \$82,295 | \$100,000 | \$80,000 | |
| B. Cultural Enrichment | | | | |
| (1) Memberships | \$0 | \$3,000 | \$0 | |
| (2) Convocation | \$0 | \$15,000 | \$0 | |
| (3) | | | | |
| (4) | | | | |
| (5) | | | | |
| (6) | | | | |
| (7) | | | | |
| (8) | | | | |
| (9) | | | | |
| (10) SUBTOTAL | \$0 | \$18,000 | \$0 | |
| C. Scholarships, Fellowships, and Student Aid | | | | |
| (1) Federal Financial Aid Matching | \$0 | \$30,000 | \$30,000 | |
| (2) Quasi Endowment Scholarships | \$3,148 | \$10,000 | \$10,000 | |
| (3) Student Scholarships | \$72,750 | \$60,000 | \$60,000 | |
| (4) Student Employment | \$8,365 | \$200,000 | \$100,000 | |
| (5) | | | | |
| (6) | | | | |
| (7) | | | | |
| (8) | | | | |
| (9) | | | | |
| (10) SUBTOTAL | \$84,263 | \$300,000 | \$200,000 | |

Utah System of Higher Education

FORM S-6: INSTITUTIONAL DISCRETIONARY FUNDS

Institution: Salt Lake Community College

Prepared by: Travis Kartchner

Due Date: October 17, 2020

Submission Date: October 16, 2020

2020

| | Actual 2019-20 | Budget 2020-21 | Estimate 2021-22 | Period of Obligation |
|---|-------------------|-------------------|---------------------|-------------------------|
| D. Faculty Development and Recognition | | | | |
| (1) Leadership Academy | \$28,281 | \$20,000 | \$20,000 | |
| (2) Professional Development Day | \$12,000 | \$12,000 | \$12,000 | |
| (3) Employee Recognition/Service Awards | \$32,841 | \$45,000 | \$45,000 | |
| (4) Faculty & Staff Development | \$4,900 | \$6,500 | \$6,500 | |
| (5) Educational Reimbursement | \$91,541 | \$100,000 | \$100,000 | |
| (6) Divisional Activities and Support | \$32,194 | \$49,000 | \$49,000 | |
| (7) Staff Association Awards | \$4,558 | \$6,000 | \$6,000 | |
| (8) | | | | |
| (9) | | | | |
| (10) SUBTOTAL | \$206,315 | \$238,500 | \$238,500 | |
| E. Campus Development | | | | |
| (1) Community Awareness/Poet Laureate | \$14,254 | \$19,000 | \$19,000 | |
| (2) Software Maintenance - Ellucian | \$9,559 | \$0 | | |
| (3) | | | | |
| (4) SUBTOTAL | \$23,813 | \$19,000 | \$19,000 | |
| F. Seed Money for Program Grants and Contracts | | | | |
| (1) Consulting | \$114,000 | \$112,500 | \$115,000 | |
| (2) | | | | |
| (3) | | | | |
| (4) SUBTOTAL | \$114,000 | \$112,500 | \$115,000 | |
| G. Fund Raising and Institutional Development | | | | |
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) SUBTOTAL | \$0 | \$0 | \$0 | |
| H. Supplemental Library Support | | | | |
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) SUBTOTAL | \$0 | \$0 | \$0 | |

Utah System of Higher Education

FORM S-6: INSTITUTIONAL DISCRETIONARY FUNDS

Institution: Salt Lake Community College

Prepared by: Travis Kartchner

Due Date: October 17, 2020

Submission Date: October 16, 2020

2020

| | Actual 2019-20 | Budget 2020-21 | Estimate 2021-22 | Period of Obligation |
|---|-------------------|-------------------|---------------------|-------------------------|
| I. Equipment Acquisitions | | | | |
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) SUBTOTAL | \$0 | \$0 | \$0 | |
| J. Other Education and General Current Operating Support* | | | | |
| (1) Auditing & Regents Support | | \$75,000 | \$75,000 | |
| (2) Athletics Staff Support** | | \$190,644 | | |
| (3) Business Office Staff Support | \$1,263 | \$0 | | |
| (4) Sponsored Projects Staff Support | | \$135,609 | | |
| (5) Development Office Staff Support* | | \$181,295 | | |
| (6) LHM Entrepreneur Center O&M | \$64,160 | \$97,000 | \$97,000 | |
| (7) Bank Service/Credit Card Charges | | \$750,000 | \$85,000 | |
| (8) Utah Transit Authority Contract | \$85,008 | \$85,000 | \$85,000 | |
| (9) Dennis Klaus Honorary Art Award | \$500 | \$500 | \$500 | |
| (10) Miscellaneous | \$58,754 | \$5,000 | \$5,000 | |
| SUBTOTAL | \$209,685 | \$1,520,048 | \$347,500 | |
| *Other Category should not include single listings of over \$50,000 in value. | | | | |
| III. TRANSFERS TO OTHER FUNDS BY PROGRAM AND PURPOSE | | | | |
| A. Loan Funds | | | | |
| B. Plant Funds | \$1,434,151 | | | |
| C. Intercollegiate Athletics | | | | |
| D. Other Auxiliary Enterprises | | | | |
| E. Quasi-Endowment Funds | \$64,022 | | | |
| F. Other Funds | | | | |
| G. SUBTOTAL OF ALL TRANSFERS | \$1,498,173 | \$0 | \$0 | |
| IV. GRAND TOTAL | \$2,218,544 | \$2,308,048 | \$1,000,000 | |
| V. CARRYFORWARD (I-D minus IV) | \$1,021,548 | \$0 | \$0 | |

Utah System of Higher Education

FORM S-8: AUXILIARY ENTERPRISE OPERATIONS

Institution: Salt Lake Community College

Prepared by: Natalie Grange

Due Date: October 17, 2020

Submission Date: October 17, 2020

Auxiliary Enterprise Category: SLCC-Combined Auxiliaries

2020

| | Actual 2019-20 | Budget 2020-21 |
|--|-------------------|-------------------|
| I. BEGINNING AUXILIARY BALANCE | 1,077,919 | 1,559,538 |
| II. SUMMARY OF AUXILIARY OPERATIONS | | |
| A. Revenues | 2,970,319 | 2,050,500 |
| B. Expenditures | 2,638,480 | 2,402,170 |
| C. Net Operating Income | 331,838 | (351,670) |
| D. Transfers | | |
| 1. Mandatory | | |
| 2. Net Non-Mandatory | (149,781) | (293,475) |
| E. Net Change in Fund Balance | 481,619 | (58,195) |
| III. ENDING AUXILIARY BALANCE | 1,559,538 | 1,501,343 |
| IV. BEGINNING BOND SYSTEM RESERVES | | |
| V. SUMMARY OF BOND SYSTEM RESERVE CHANGES | | |
| A. Revenues | | |
| 1. Student Building Fees | | |
| 2. Auxiliary Mandatory Transfers | | |
| 3. Other | | |
| 4. Total Revenues | - | - |
| B. Debt Service Payments | | |
| C. Transfers Out | | |
| D. Net Change in Bond System Reserves | - | - |
| VI. ENDING BOND SYSTEM RESERVES | | |
| A. Reserve Minimum per Covenants | | |
| B. Held for Retirement of Bonds | | |
| C. Available for Other Purposes | | |
| VII. NOTES AND COMMENTS | | |
| A: Net Non-Mandatory Transfers were used for: | | |
| B: Transfers of Bond Reserves were used for: | | |

Utah System of Higher Education

FORM S-8: AUXILIARY ENTERPRISE OPERATIONS

Institution: Salt Lake Community College

Prepared by: Natalie Grange

Due Date: October 17, 2020

Submission Date: October 17, 2020

Auxiliary Enterprise Category: SLCC Bookstore

2020

| | Actual 2019-20 | Budget 2020-21 |
|--|-------------------|-------------------|
| I. BEGINNING AUXILIARY BALANCE | 827,905 | 977,386 |
| II. SUMMARY OF AUXILIARY OPERATIONS | | |
| A. Revenues | 379,014 | 315,000 |
| B. Expenditures | 229,533 | 293,950 |
| C. Net Operating Income | 149,482 | 21,050 |
| D. Transfers | | |
| 1. Mandatory | | |
| 2. Net Non-Mandatory | | 21,050 |
| E. Net Change in Fund Balance | 149,482 | - |
| III. ENDING AUXILIARY BALANCE | 977,386 | 977,386 |
| IV. BEGINNING BOND SYSTEM RESERVES | | |
| V. SUMMARY OF BOND SYSTEM RESERVE CHANGES | | |
| A. Revenues | | |
| 1. Student Building Fees | | |
| 2. Auxiliary Mandatory Transfers | | |
| 3. Other | | |
| 4. Total Revenues | - | - |
| B. Debt Service Payments | | |
| C. Transfers Out | | |
| D. Net Change in Bond System Reserves | - | - |
| VI. ENDING BOND SYSTEM RESERVES | | |
| A. Reserve Minimum per Covenants | | |
| B. Held for Retirement of Bonds | | |
| C. Available for Other Purposes | | |
| VII. NOTES AND COMMENTS | | |
| A: Net Non-Mandatory Transfers were used for: | | |
| B: Transfers of Bond Reserves were used for: | | |

Utah System of Higher Education

FORM S-8: AUXILIARY ENTERPRISE OPERATIONS

Institution: Salt Lake Community College

Prepared by: Natalie Grange

Due Date: October 17, 2020

Submission Date: October 17, 2020

Auxiliary Enterprise Category: SLCC Student Center

2020

| | Actual 2019-20 | Budget 2020-21 |
|--|-------------------|-------------------|
| I. BEGINNING AUXILIARY BALANCE | 176,261 | 523,957 |
| II. SUMMARY OF AUXILIARY OPERATIONS | | |
| A. Revenues | 1,677,827 | 1,685,500 |
| B. Expenditures | 1,335,352 | 1,685,500 |
| C. Net Operating Income | 342,475 | - |
| D. Transfers | | |
| 1. Mandatory | | |
| 2. Net Non-Mandatory | (5,221) | |
| E. Net Change in Fund Balance | 347,696 | - |
| III. ENDING AUXILIARY BALANCE | 523,957 | 523,957 |
| IV. BEGINNING BOND SYSTEM RESERVES | | |
| V. SUMMARY OF BOND SYSTEM RESERVE CHANGES | | |
| A. Revenues | | |
| 1. Student Building Fees | | |
| 2. Auxiliary Mandatory Transfers | | |
| 3. Other | | |
| 4. Total Revenues | - | - |
| B. Debt Service Payments | | |
| C. Transfers Out | | |
| D. Net Change in Bond System Reserves | - | - |
| VI. ENDING BOND SYSTEM RESERVES | | |
| A. Reserve Minimum per Covenants | | |
| B. Held for Retirement of Bonds | | |
| C. Available for Other Purposes | | |
| VII. NOTES AND COMMENTS | | |
| A: Net Non-Mandatory Transfers were used for: | | |
| B: Transfers of Bond Reserves were used for: | | |

Utah System of Higher Education

FORM S-8: AUXILIARY ENTERPRISE OPERATIONS

Institution: Salt Lake Community College

Prepared by: Natalie Grange

Due Date: October 17, 2020

Submission Date: October 17, 2020

Auxiliary Enterprise Category: SLCC Food Service

2020

| | Actual 2019-20 | Budget 2020-21 |
|--|-------------------|-------------------|
| I. BEGINNING AUXILIARY BALANCE | 73,753 | 58,195 |
| II. SUMMARY OF AUXILIARY OPERATIONS | | |
| A. Revenues | 913,477 | 50,000 |
| B. Expenditures | 1,073,595 | 422,720 |
| C. Net Operating Income | (160,118) | (372,720) |
| D. Transfers | | |
| 1. Mandatory | | |
| 2. Net Non-Mandatory | (144,560) | (314,525) |
| E. Net Change in Fund Balance | (15,558) | (58,195) |
| III. ENDING AUXILIARY BALANCE | 58,195 | - |
| IV. BEGINNING BOND SYSTEM RESERVES | | |
| V. SUMMARY OF BOND SYSTEM RESERVE CHANGES | | |
| A. Revenues | | |
| 1. Student Building Fees | | |
| 2. Auxiliary Mandatory Transfers | | |
| 3. Other | | |
| 4. Total Revenues | - | - |
| B. Debt Service Payments | | |
| C. Transfers Out | | |
| D. Net Change in Bond System Reserves | - | - |
| VI. ENDING BOND SYSTEM RESERVES | | |
| A. Reserve Minimum per Covenants | | |
| B. Held for Retirement of Bonds | | |
| C. Available for Other Purposes | | |
| VII. NOTES AND COMMENTS | | |
| A: Net Non-Mandatory Transfers were used for: | | |
| B: Transfers of Bond Reserves were used for: | | |

Salt Lake Community College
FY20
Annual
Motor Pool Report

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AGENCY RESPONSIBILITY MASTER LIST - FY2020

| Equip No | Asset # | Assigned | LICENSE | Year | Manufacturer | Model | Serial No |
|-----------|---------|--|-------------|------|---------------|-------------------------|--------------------|
| SLCC071 | 72917 | CARPENTERS | N/A | 2019 | TIGER | STANDARD CAB | LSCAB13R3JG113437 |
| SLCCMV133 | 33940 | KEY OFFICE; TEMP LOAN | 61005EX | 1994 | FORD | E250 VAN | 1FTHE24H9RHB89469 |
| SLCCMV138 | 34836 | BUILDING CONST/CONSTRUCTION MG | 53035EX | 1995 | FORD | F700 | 1FDNF70J8SVAA60275 |
| SLCCMV167 | 41001 | GRAND THEATRE CONTROL | 69951EX | 1998 | FORD | F250 PICKUP | 1FTPF2760WKB62839 |
| SLCCMV169 | 40512 | DIESEL SYSTEMS TECHNOLOGY | 69306EX | 1998 | THOMAS | BUS | 1T7HR2B22W1163421 |
| SLCCMV170 | 41983 | ELECTRICIANS | 72326EX | 1998 | GMC | T-C6H042 (BUCKET TRUCK) | 1GDJ6H1C6W3515741 |
| SLCCMV206 | 48092 | HEATING PLANT | 85136EX | 2002 | FORD | RANGER | 1FTYR10E92PB25017 |
| SLCCMV207 | 48093 | SURPLUS | 85391EX | 2002 | FORD | F550 CC DRW | 1FDAF56S92ED13140 |
| SLCCMV208 | 48469 | BUILDING CONST/CONSTRUCTION MG | 86821EX | 2003 | DODGE | RAM 2500 QUAD | 3D7KA28D53G750881 |
| SLCCMV217 | 50297 | HEAT PLANT- SCC | 92261EX | 2004 | CHEVROLET | PICKUP | 1GCCS196748205259 |
| SLCCMV221 | 51618 | DIESEL SYSTEMS TECHNOLOGY | BACKINGVEHC | 2000 | FREIGHTLINER | CONVENTIONAL | 1FUYSSEB7YLF46643 |
| SLCCMV222 | 51841 | HEAT PLANT | 95000EX | 2005 | CHEVROLET | COLORADO | 1GCCS148858262788 |
| SLCCMV223 | 51932 | INSTITUTE OF PUBLIC SAFETY | 95313EX | 2003 | TOYOTA | CAMRY | 4T1BE32K53U676995 |
| SLCCMV224 | 51933 | INSTITUTE OF PUBLIC SAFETY | 95314EX | 2003 | TOYOTA | CAMRY | 4T1BE32K03U693932 |
| SLCCMV225 | 51840 | INSTITUTE OF PUBLIC SAFETY | 95315EX | 2003 | TOYOTA | CAMRY | 4T1BE32K13U691624 |
| SLCCMV226 | 51903 | CHIEF INFORMATION OFFICER | 95554EX | 2005 | CHEVROLET | EXPRESS | 1GCHG35V351248149 |
| SLCCMV229 | 52737 | CARPENTERS - CARP. EXTRA | 97767EX | 2006 | FORD | F250 | 1FTNF20596ED27908 |
| SLCCMV230 | 52736 | BUILDING CONST/CONSTRUCTION MG | 97766EX | 2006 | FORD | F250 | 1FTSW21P76ED27909 |
| SLCCMV231 | 52937 | MOTOR POOL | 98221EX | 2006 | FREIGHTLINER | SPRINTER 2500 | WDPEPD74456865597 |
| SLCCMV233 | 52791 | LHM FACILITIES O&M | 98437EX | 2006 | FORD | F350 PICKUP | 1FTWX31Y26ED65139 |
| SLCCMV235 | 53341 | SURPLUS WAREHOUSE | 99746EX | 2007 | FORD | FREESTAR | 2FMZA52287BA18170 |
| SLCCMV240 | N/A | INSTITUTE OF PUBLIC SAFETY | 101024EX | 2000 | FORD | CROWN VICTORIA | 2FAFP71WXYX127164 |
| SLCCMV241 | N/A | INSTITUTE OF PUBLIC SAFETY | 101023EX | 1999 | FORD | CROWN VICTORIA | 2FAFP71W5X108343 |
| SLCCMV244 | N/A | INSTITUTE OF PUBLIC SAFETY | 101852EX | 2000 | FORD | CROWN VICTORIA | 2FAFP71W9YX127172 |
| SLCCMV249 | 55454 | PAINTERS | 103100EX | 2008 | FORD | CARGO VAN CNG | 1FTNE24L68DA12424 |
| SLCCMV251 | 55737 | PLUMBERS | 501758EX | 2008 | FORD | F250 | 1FDNF20568EC09622 |
| SLCCMV252 | 56716 | LOCK SMITH | 503941EX | 2008 | FORD | E250 VAN CNG | 1FTNE24L98DB33738 |
| SLCCMV254 | 56830 | CUSTODIAL | 504500EX | 2008 | FORD | E350 BOX VAN | 1FDWE35L08DB38508 |
| SLCCMV256 | 56845 | PRINTING SERVICES /COPY CENTER | 203838EX | 2008 | FORD | CARGO VAN | 1FTNE24L38DB55833 |
| SLCCMV257 | 56735 | ELECTRICIANS | 505021EX | 2009 | FORD | E250 GARGO VAN | 1FTNE24L99DA07218 |
| SLCCMV258 | 57399 | CUSTODIAL SERVICES | 505020EX | 2008 | FORD | F350 PICKUP CREW CAB | 1FTWW31YX8EE59548 |
| SLCCMV259 | 57461 | HEAT PLANT - JORDAN | 505305EX | 2009 | CHEVROLET | COLORADO | 1GCCS149698132249 |
| SLCCMV260 | 57462 | HEAT PLANT -RWD | 505304EX | 2009 | CHEVROLET | COLORADO | 1GCCS149698133186 |
| SLCCMV262 | 56038 | UTILITIES | 504598EX | 2009 | GMC | C4500 PICKUP | 1GDE4E1G19F406457 |
| SLCCMV265 | 57551 | MOTOR POOL | 204684EX | 2009 | DODGE | GRAND CARAVAN | 2D8HN54X79R628683 |
| SLCCMV266 | 58419 | SURPLUS WAREHOUSE -REDWOOD ROAD | 506385EX | 2005 | INTERNATIONAL | 4300 SERIES | 1HTMMAAMX5H119313 |
| SLCCMV270 | 58409 | MOTOR POOL | 205329EX | 2009 | DIAMOND COACH | SHUTTLE BUS-21 | 1FDFE45S79DA24813 |
| SLCCMV271 | 58132 | PROJECT MANAGERS -- MALCOLM TASKER | 205457EX | 2010 | TOYOTA | PRIUS | JTDKN3DU6A0056700 |
| SLCCMV273 | 57861 | GROUNDS | 205458EX | 2010 | TOYOTA | TUNDRA | 5TFKW5F19AX003766 |
| SLCCMV275 | 58761 | PROJECT MANAGERS | 507296EX | 2010 | FORD | RANGER PICKUP | 1FTRK4EE2A0A05803 |
| SLCCMV276 | 59004 | BUILDING CONST/CONSTRUCTION MG | 205753EX | 2009 | DODGE | SPRINTER 2500 | WDWPE7AC795426069 |
| SLCCMV279 | 60212 | INSTITUTE OF PUBLIC SAFETY | 508278EX | 2000 | FORD | CROWN VICTORIA | 2FAFP71W9YX127169 |
| SLCCMV280 | 60405 | PROFESSIONAL DRIVING SC | 206140EX | 2007 | PETERBILT | TRACTOR | 1XP7DB9X87D653823 |
| SLCCMV281 | 60461 | CARPENTERS - Rusty Fulks SCC | 206154EX | 2011 | FORD | F250 4X2 SUPERCAB | 1FTT72A62BEA80044 |
| SLCCMV282 | 59245 | CARPENTER - Kipp Zaugg | 206159EX | 2010 | FORD | E250 CARGO VAN | 1FTNE2EL2ADA98724 |
| SLCCMV285 | 60198 | FOOD SERVICES -LHM | 508925EX | 2011 | FORD | F450 4X2 SUPERCAB | 1FD9W4GYXBEB25937 |
| SLCCMV286 | 60404 | MOTOR POOL | 508926EX | 2010 | DODGE | GRAND CARAVAN | 2D4RN5DX8AR487083 |
| SLCCMV287 | 60393 | DIESEL SYSTEMS TECHNOLOGY | 508833EX | 2011 | WESTERN STAR | CONVENTIONAL | 5KJ1ALDR1BPAZ4854 |
| SLCCMV295 | 61010 | WASTE / RECYCLING | 510588EX | 2011 | CHEVROLET | G2500 CARGO VAN | 1GCWFCB7B1168818 |
| SLCCMV296 | 61011 | WASTE / RECYCLING | 510587EX | 2011 | CHEVROLET | G2500 CARGO VAN | 1GCWFCB7B1169175 |
| SLCCMV297 | 61028 | ELECTRICIAN - Russ Mackey | 510586EX | 2011 | FORD | F250 PICKUP | 1FDBF2A6XBED11944 |
| SLCCMV298 | 60989 | PAINTERS - REDWOOD | 511077EX | 2011 | FORD | E250 CARGO VAN | 1FTNE2EL1BDB31584 |
| SLCCMV299 | 60990 | CABINET MAKERS - REDWOOD | 511078EX | 2011 | FORD | E250 CARGO VAN | 1FTNE2EL4BDB29294 |
| SLCCMV300 | 61283 | PLUMBERS - REDWOOD | 511079EX | 2012 | FORD | F250 PICKUP | 1FDBF2A67CEA13059 |
| SLCCMV301 | 61284 | DISTRIBUTION/MDC | 511130EX | 2012 | CHEVROLET | G2500 CARGO VAN | 1GCWGCFCB9C1101171 |
| SLCCMV302 | 62380 | FOOD SERVICES - LHM CAMPUS | 511131EX | 2012 | FORD | F450 4X2 SUPERCAB | 1FD9X4GY5CEA73504 |
| SLCCMV303 | 61166 | UTILITIES - Redwood Campus | 207855EX | 2012 | PETERBILT | CONVENTIONAL | 1NPVH27X9CD160123 |
| SLCCMV306 | 63131 | FIRE MARSHALL | 512148EX | 2012 | CHEVROLET | COLORADO | 1GCCSBF94C8103288 |
| SLCCMV307 | 63132 | PROJECT MANAGERS | 209102EX | 2013 | TOYOTA | TACOMA PICKUP 4X2 | 5TFTU4GN8DX029317 |
| SLCCMV308 | 63133 | Project Managers / Temp Loan from Heat Plant | 209101EX | 2013 | TOYOTA | TACOMA PICKUP 4X2 | 5TFTU4GN2DX029233 |
| SLCCMV309 | 63140 | PLUMBERS - JORDAN-RogerMackey | 207900EX | 2013 | CHEVROLET | SILVERADO C2500 HD | 1GB2CVC61DZ131465 |
| SLCCMV310 | 63244 | WASTE / RECYCLING | 208568EX | 2013 | PETERBILT | CONVENTIONAL | 1NPSK28X9DD199752 |
| SLCCMV311 | 63237 | CUSTODIAL SERVICES -- JORDAN | 209033EX | 2012 | FORD | F350 SUPERDUTY CREW CAB | 1FD7W3F63CEC96256 |
| SLCCMV312 | 63245 | PAINTERS | 209042EX | 2013 | FORD | TRANSIT CONNECT | NM0LS6BNXDT130517 |
| SLCCMV313 | 63130 | LOCK SMITH | 209716EX | 2013 | CHEVROLET | EXPRESS 2500 VAN | 1GCWGCFCB5D1101766 |
| SLCCMV316 | 64203 | PROJECT MANAGER | 209735EX | 2012 | HONDA | CIVIC -- CNG | 19XFB5F54CE003869 |
| SLCCMV317 | 64204 | PROJECT MANAGER | 209736EX | 2012 | HONDA | CIVIC -- CNG | 19XFB5F55CE003900 |
| SLCCMV319 | 64696 | GROUNDS | 210116EX | 2014 | FORD | F450 4X2 SUPERCAB | 1FDUF4HT4EEA35314 |
| SLCCMV320 | 64697 | HEATING PLANT | 210122EX | 2014 | FORD | F450 4X4 SUPERCAB | 1FD0W4HT8EEA35315 |
| SLCCMV321 | 64698 | CRAFTS - Brynden Hansen | 207257EX | 2014 | FORD | E350 VAN | 1FTSE3EL4EDA04048 |
| SLCCMV322 | 64699 | CRAFTS - Paul Laursen | 207259EX | 2014 | FORD | E350 VAN | 1FTSE3EL6EDA04049 |
| SLCCMV323 | 64427 | PROJECT MANAGER / MOTOR POOL | 207258EX | 2014 | TOYOTA | TACOMA PICKUP 4X2 | 5TFTU4GN8EX052565 |

| | | | | | | | |
|-----------|-------------|--------------------------------|----------|------|---------------|----------------------------------|--------------------|
| SLCCMV324 | 65030 | HEATING PLANT | 209062EX | 2014 | TOYOTA | TACOMA PICKUP 4X2 | 5TFNX4CN5EX035051 |
| SLCCMV325 | 65193 | CRAFTS | 209099EX | 2013 | FORD | TRANSIT CONNECT | NM0LS6BN6DT168147 |
| SLCCMV326 | 64245 | MOTOR POOL | 210284EX | 2014 | FREIGHTLINER | SPRINTER 2500 | WDPPF4CCXE5851560 |
| SLCCMV328 | 66053 | MOTOR POOL | 210589EX | 2014 | FORD | TRANSIT CONNECT | NM0GE9F78E1152275 |
| SLCCMV329 | 66132 | PROFESSIONAL DRIVING SC | 210535EX | 2014 | FREIGHTLINER | CASCADIA 125 SEMI TRUCK | 3AKJGLD56SEFM3771 |
| SLCCMV330 | 66334 | SECURITY SERVICES | D879MR | 2015 | FORD | EXPLORER POLICE INTERCEPT | 1FM5K8AR6FGA94344 |
| SLCCMV331 | 66721 | CRAFTS - Eric Fisher | 211479EX | 2015 | FORD | F250 SUPERDUTY | 1FT7X2A65FEB82041 |
| SLCCMV332 | 66054 | CRAFTS-Ron Giles | 211856EX | 2015 | FORD | TRANSIT 250 VAN | 1FTNR1CM8FKA27783 |
| SLCCMV333 | 66055 | CRAFTS | 211854EX | 2015 | FORD | TRANSIT 250 VAN | 1FTNR1YM9FKA27784 |
| SLCCMV334 | 66768 | GROUNDS- SCC | 216152EX | 2015 | CHEVROLET | SILVERADO 2500 BI-FUEL | 1GC2KUEB1FZ507496 |
| SLCCMV335 | 66696 | WASTE / RECYCLING | 211575EX | 2015 | PETERBILT | REFUSE TRUCK 250 | 3BPZL20X3FF285715 |
| SLCCMV336 | 66797 | GROUNDS | 211573EX | 2015 | CHEVROLET | SILVERADO 2500 BI-FUEL | 1GC2KUEB9FZ507150 |
| SLCCMV337 | 66798 | GROUNDS-Jordan | 211574EX | 2015 | CHEVROLET | SILVERADO 2500 BI-FUEL | 1GC2KUEB1FZ507076 |
| SLCCMV338 | 66799 | CRAFTS @ JORDAN | 211916EX | 2015 | CHEVROLET | SILVERADO 2500 BI-FUEL | 1GC2KUEB9FZ507228 |
| SLCCMV339 | 66258 | CRAFTS-Kelly Lund | 211908EX | 2015 | CHEVROLET | COLORADO | 1GCHSAE32F1155903 |
| SLCCMV341 | 67050 | MOTOR POOL | 212252EX | 2015 | NISSAN | LEAF | 1N4AZ0CPXFC319373 |
| SLCCMV342 | 67051 | SUSTAINABILITY | 212251EX | 2015 | NISSAN | LEAF | 1N4AZ0CP7G1C19850 |
| SLCCMV343 | 67530 | INSTITUTE OF PUBLIC SAFETY | 212507EX | 2008 | FORD | F-450 AMBULANCE | 1FDXF46R08EA86396 |
| SLCCMV344 | 67563 | MOTOR POOL | 212276EX | 2016 | TOYOTA | CAMRY HYBRID XLE | 4T1BD1FK7GU177610 |
| SLCCMV345 | 67562 | MOTOR POOL -- LHM | 212277EX | 2016 | TOYOTA | CAMRY HYBRID XLE | 4T1BD1FK8GU177860 |
| SLCCMV346 | 67564 | MOTOR POOL | 212278EX | 2016 | TOYOTA | CAMRY HYBRID XLE | 4T1BD1FK7GU178286 |
| SLCCMV347 | 67547 | CRAFTS - JOSH OVIATT | 213103EX | 2016 | FORD | TRANSIT VAN | 1FTYR1YM4GKA21177 |
| SLCCMV348 | 67548 | CRAFTS - Frank DiSera | 213102EX | 2016 | FORD | TRANSIT VAN | 1FTYR1YM2GKA21176 |
| SLCCMV349 | 67561 | UTILITIES | 213131EX | 2016 | FORD | F-450 SUPERDUTY | 1FD0X4HY6GEB26269 |
| SLCCMV350 | 67519 | GROUNDS | 213544EX | 2016 | FREIGHTLINER | 114SD HOOK TRUCK | 1FVAG3DX46HG23022 |
| SLCCMV351 | 68319 | STUDENT SERVICES | 213903EX | 2016 | FORD | EXPEDITION XLT EL 4X4 | 1FMJK1JT2GEF44697 |
| SLCCMV352 | 68750 | INSTRUCIONAL MEDIA | 213797EX | 2016 | FORD | TRANSIT 250 VAN | 1FTYR2CG5GKA28968 |
| SLCCMV353 | 68317 | MOTOR POOL - PROJECT MANAGERS | 213885EX | 2016 | CHEVROLET | COLORADO 2WD WT EXT CAB | 1GCHSBE14G1331131 |
| SLCCMV354 | 68318 | HEAT PLANT | 215086EX | 2016 | CHEVROLET | COLORADO 2WD WT EXT CAB | 1GCHSBE17G1329907 |
| SLCCMV355 | 68827 | PROFESSIONAL DRIVING SC | 214562EX | 2016 | FREIGHTLINER | EVOLUTION/CA125SLP | 3AKJGLD58SGX0265 |
| SLCCMV356 | 68837 | Utilities | 214418EX | 2017 | FORD | F-550 UTILITY BED | 1FDUF5GTXHCB30231 |
| SLCCMV357 | 69459 | DIESEL SYSTEMS TECHNOLOGY | 214435EX | 2013 | PETERBILT | CONVENTIONAL 587 SEMI | 1XP4D49X7DD181754 |
| SLCCMV358 | 68480 | GROUNDS | 214446EX | 2016 | FORD | F-150 | 1FTMF1EF4GKF34085 |
| SLCCMV359 | 68481 | GROUNDS-SCC | 215087EX | 2016 | FORD | F-150 | 1FTMF1EF6GKF34086 |
| SLCCMV360 | NA | INSTITUTE OF PUBLIC SAFETY | 214437EX | 2007 | CHEVROLET | IMPALA | 2G1WS55R179197133 |
| SLCCMV361 | NA | INSTITUTE OF PUBLIC SAFETY | 214436EX | 2006 | CHEVROLET | IMPALA | 2G1WS551469388358 |
| SLCCMV362 | 68838 | GROUNDS | 214441EX | 2017 | FREIGHTLINER | M2-TYMCO SWEEPER PKG | 1FVAC4DX7HHJD5502 |
| SLCCMV363 | 69441 | DIESEL SYSTEMS TECHNOLOGY | 214981EX | 2017 | FREIGHTLINER | CASCADIA 125 SEMI TRUCK | 3AKJGLDR6H3JH0702 |
| SLCCMV364 | 99750 | PARKING SERVICES/CSO'S | 203024EX | 2017 | CHEVROLET | COLORADO | 1GCHSBEA8H1264762 |
| SLCCMV365 | 70422 | MOTOR POOL | 215844EX | 2009 | SETRA | MOTOR COACH | WKKA34DH393000825 |
| SLCCMV366 | 70481 | INSTITUTE OF PUBLIC SAFETY | 216654EX | 2011 | CHEVROLET | IMPALA | 2G1WF5EK2B1230185 |
| SLCCMV367 | 70479 | INSTITUTE OF PUBLIC SAFETY | 216650EX | 2017 | FORD | F-350 EXT CAB | 1FT8X3BT9HEE18661 |
| SLCCMV368 | 70379 | PLUMBERS VAN @ SCC | 216651EX | 2018 | FORD | TRANSIT VAN 250 | 1FTYR1YM3JKA04135 |
| SLCCMV369 | 70380 | MOTOR POOL | 216385EX | 2018 | FORD | TRANSIT 350 15PASS VAN | 1FBAX2CM4JKA04136 |
| SLCCMV370 | 70740 | LINE POLE PROGRAM - LHM Campus | 217075EX | 2007 | INTERNATIONAL | 4300 BUCKET TRUCK | 1HTMMAAN87H474816 |
| SLCCMV371 | 69514 | LINE POLE PROGRAM - LHM Campus | 217076EX | 2009 | INTERNATIONAL | DM47-TR DIGGER DERRIK | 1HTMMAAN89H052841 |
| SLCCMV372 | 71138 | INSTITUTE OF PUBLIC SAFETY | 217263EX | 2013 | DODGE | DURANGO | 1C4SDJFT2DC658041 |
| SLCCMV373 | 70437 | PROFESSIONAL DRIVING SC | 217280EX | 2018 | FREIGHTLINER | CASCADIA 125 SEMI TRUCK | 3AKJHHDR8JSY8560 |
| SLCCMV374 | 70824 | PARKING SERVICES / Enforcers | 217116EX | 2018 | FORD | ESCAPE | 1FMCU9GD9JUC62782 |
| SLCCMV375 | 70825 | PARKING SERVICES / Enforcers | 217117EX | 2018 | FORD | ESCAPE | 1FMCU9GD0JUC62783 |
| SLCCMV376 | 71652/71653 | CRAFTS - Brock Whetman | 217752EX | 2017 | FORD (Diesel) | F-250 REG CAB 4X4 SRW | 1FTBF2BT7HED31909 |
| SLCCMV377 | 71986 | PARKING | 218255EX | 2018 | DODGE | RAM 1500 ST 4X4 | 1C6RR7FG2J2S270046 |
| SLCCMV378 | 71954 | PUBLIC SAFETY | F438HM | 2019 | DODGE | DURANGO AWD PURSUIT | 1C4RDJFG5KC645525 |
| SLCCMV379 | 72477 | MOTOR POOL | 218486EX | 2019 | FORD | TRANSIT 350XLT | 1FBVU4XG8KKA446630 |
| SLCCMV380 | 72914 | MOTOR POOL | 219204EX | 2019 | HONDA | ACCORD HYBRID | 1HGCV3F1XXA001462 |
| SLCCMV381 | 72915 | MOTOR POOL | 219076EX | 2019 | TOYOTA | PRIUS LE AWD-E HYBRID | JTDL9RFU8K3005708 |
| SLCCMV382 | 72916 | MOTOR POOL-Bob Askerlund | 219077EX | 2019 | TOYOTA | PRIUS XLE HYBRID | JTDKARFU5K3089005 |
| SLCCMV383 | 73208 | MOTOR POOL | 218861EX | 2017 | STARCRRAFT | Allstar XL Exec. Shuttle 34 PASS | 5WEASC8P0HH514717 |
| SLCCMV384 | 73305 | STUDENT SERVICES | 218871EX | 2019 | FORD | TRANSIT CONNECT | NM0GE9F22K1411018 |
| SLCCMV389 | 72936 | DISTRIBUTION/MDC | 218872EX | 2020 | FORD | TRANSIT CONNECT | NM0LS7F26L1449171 |
| SLCCMV390 | 72937 | CRAFTS/PAINTERS | 218873EX | 2020 | FORD | TRANSIT CONNECT | NM0LS7F28L1449172 |
| SLCCMV391 | 72938 | CRAFTS/ELECTRICIANS | 219232EX | 2019 | FORD | RANGER XLT 4X4 6'BED | 1FTER1FHXXKLA95019 |
| SLCCMV392 | 73343 | FLEET MAINTENANCE | 218691EX | 2020 | FORD | F-350 4X4 Supercab SRW | 1FT8X3BT6LEC31001 |
| SLCCMV394 | 72203 | PROFESSIONAL DRIVING SC | 220733EX | 2020 | FREIGHTLINER | PT126SLP SEMI TRACTOR | 3AKJHHDR9LSLY50305 |
| SLCCMV395 | 74080 | CAMPUS SAFETY-TRC | 220403EX | 2020 | FORD | ESCAPE HYBRID SE SPORT | 1FMCU9BZ8LUB85103 |
| SLCCMV396 | 74081 | CAMPUS SAFETY-SCC | 220402EX | 2020 | FORD | ESCAPE HYBRID SE SPORT | 1FMCU9BZ9LUB85112 |
| SLCCMV397 | 74082 | CAMPUS SAFETY-JORDAN | 220404EX | 2020 | FORD | ESCAPE HYBRID SE SPORT | 1FMCU9BZ5LUB85107 |

Vehicle Type by Fuel # of Vehicles in SLCC Fleet

| | | |
|-------------|-----|--------|
| BIFUEL | 9 | 6.3% |
| CNG | 17 | 11.9% |
| ELECTRIC | 3 | 2.1% |
| FFV | 5 | 3.5% |
| HWY DIESEL | 29 | 20.3% |
| HYBRID | 10 | 7.0% |
| UNLEADED | 70 | 49.0% |
| Grand Total | 143 | 100.0% |

Alternative Fuels 73

Vehicle Deffinitions

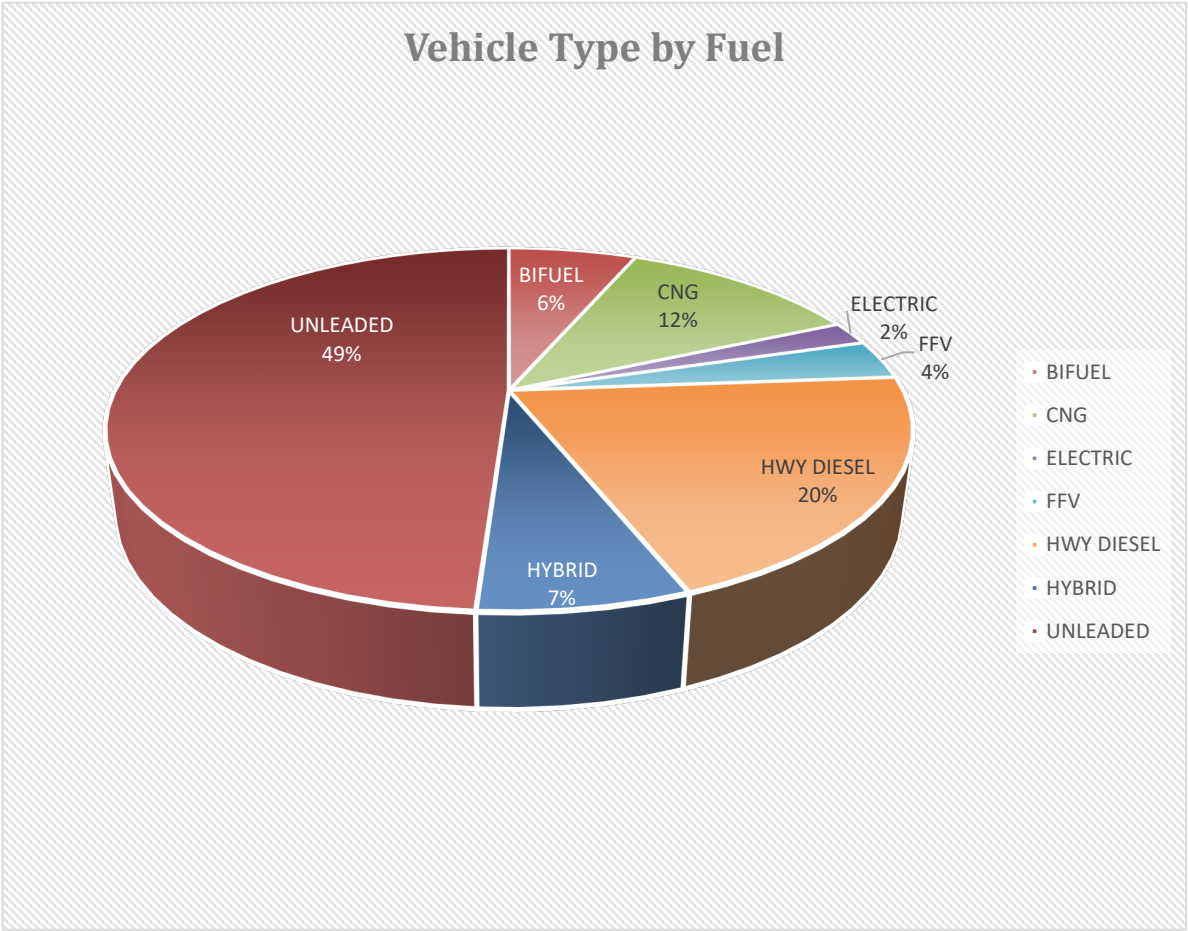
CNG = Compressed Natural Gas

FFV = Flex Fuel Vehicles; operating on E85 (a gasoline-ethanol blend containing 51% to 83% ethanol, depending on geography and seanson), or a mix of Unleaded.

Bi-Fuel = Vehicle that have both CNG & Reg Unleaded fuel tanks

Electric = 100% Elecrical energy stored in batteries or another energy stroage device

Hybrid = Vehicle has a traditional internal -combustion engine and fuel tank, as well as one or more electric motor and battery pack.



List of Employees with Commute Privilege

Employees with Authorized Commute Privilege

Shane Crabtree, Executive Director of Public Safety

Andy Campbell, Assistant Director of Public Safety

Total Employees with Commute Privilege = 2

Motor Pool Summary for FY20

| Revenues from July 1, 2019 through June 30, 2020 | Actual Revenue (2019-2020) |
|---|----------------------------------|
| Revenue (July 1, 2019 through June 30, 2020) | \$31,954.42 |
| College Utilization Reimbursement | \$19,118.23 |
| Facilities Project Manager Utilization Reimbursement | \$11,000.00 |
| Accident Reimbursement | \$1,836.19 |
| | |
| Other Revenue: (excluding E&G or grants) | \$0.00 |
| | |
| Carry forward from prior year 2018 - 2019 | \$17,810.85 |
| | |
| Total Revenue Summary July 1, 2019 through June 30, 2020 | |
| Revenue | \$31,954.42 |
| Other Revenue | \$0.00 |
| Carry Forward | \$17,810.85 |
| Total Actual Revenue: | \$49,765.27 |

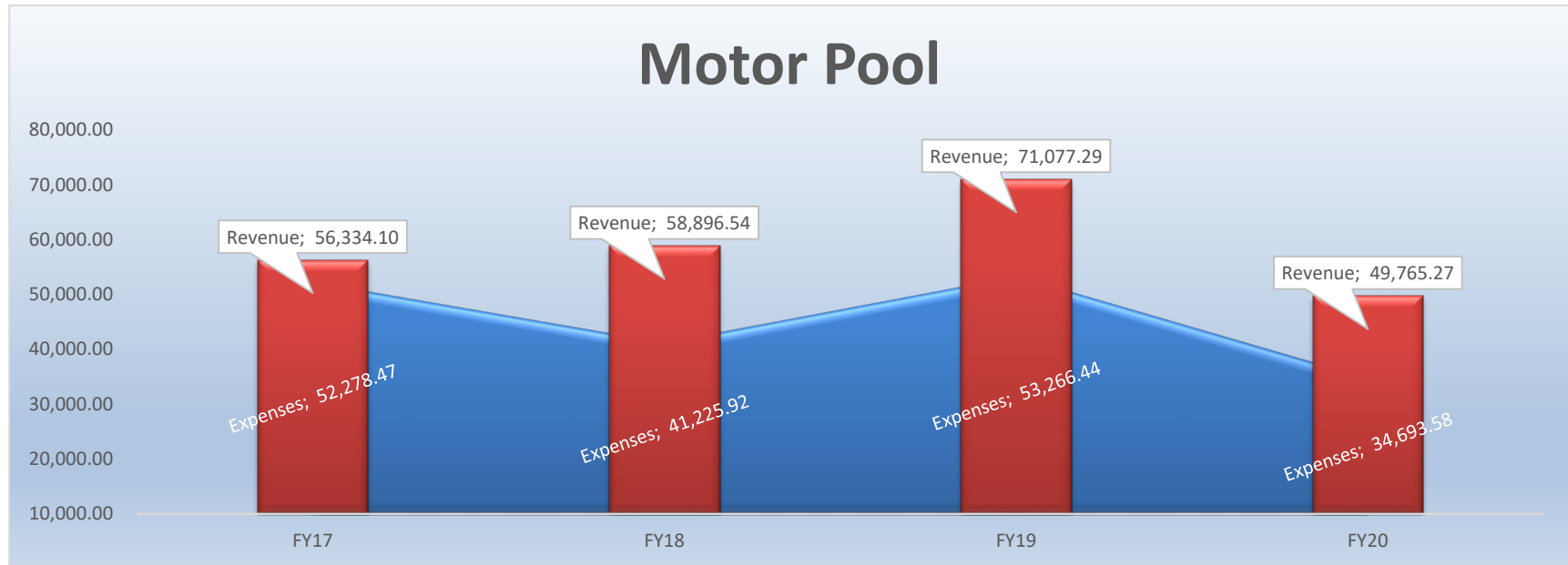
| Expenditures from July 1, 2019 through June 30, 2020 | Actual (2019-2020) |
|--|-----------------------|
| Salary (+ benefits) | \$0.00 |
| Salary | \$0.00 |
| Benefits | \$0.00 |
| | |
| Hourly (+ benefits) | \$0.00 |
| Hourly | \$0.00 |
| Benefits | \$0.00 |
| | |
| Current Expense | \$33,027.00 |
| Vehicle Maintenance | \$15,089.43 |
| Insurance Premium | \$2,846.48 |
| Gas | \$7,064.15 |
| Misc. Expenses (Office, Printing, Software, etc.) | \$1,401.94 |
| Telematics | \$6,625.00 |
| | |
| Travel | \$1,666.58 |
| Motor Pool Charges | \$1,666.58 |
| | |
| Other | \$0.00 |
| | |
| | |
| Total Expenditures Summary July 1, 2019 through June 30, 2020 | |
| Salary (+ benefits) | \$0.00 |
| Hourly (+ benefits) | \$0.00 |
| Current Expense | \$33,027.00 |
| Travel | \$1,666.58 |
| Other | \$0.00 |
| Total Expenditures: | \$34,693.58 |

Carry Forward from end of FY 2018 - 2019 for 2019 -2020

\$15,071.69

Motor Pool

| | FY17 | FY18 | FY19 | FY20 |
|----------|-----------|-----------|-----------|-----------|
| Expenses | 52,278.47 | 41,225.92 | 53,266.44 | 34,693.58 |
| Revenue | 56,334.10 | 58,896.54 | 71,077.29 | 49,765.27 |



Motor Pool Rates & Charges

Salt Lake Community College Motor Pool Guides and Rates September 2020

Scheduling Motor Pool Vehicles

If the vehicle is not picked up within one-half hour of the scheduled time, it can be re-assigned to another person. Failure to cancel a previously scheduled vehicle can incur a “no show” fee. Remember that return times are very important; at times, another person is waiting to take the vehicle you have.

User Fees – (As a reminder the user fees and rates are subject to change)

| | | | |
|----------------------------|---|---|------------------------------|
| All Sedans | \$3.00 per hour - \$36 max. per day | Plus \$0.36/mi | 1-4 passengers plus driver |
| Mini Van/Cargo Van | \$3.00 per hour - \$36 max. per day | Plus \$0.36/mi | 1-6 passengers plus driver |
| Small Truck | \$3.00 per hour - \$36 max. per day | Plus \$0.36/mi | 1 passenger plus driver |
| HOV 12-14 Occupancy | \$4.00 per hour - \$48 max. per day | plus \$0.75/mi. | 10-13 passengers plus driver |
| HOV 22 Occupancy | \$4.00 per hour - \$48 max. per day | plus \$0.98/mi. | 21 passengers plus driver |
| Bus (52 Passenger) | \$120.00 per day \$100 cleaning fee may apply. | And \$1.70/mi. plus Driver Fee (based on current rate) | 52 passengers plus driver |

Miscellaneous fees will be charged to users when applicable

| | | | | | |
|----------------------|---------|---|---------|-----------------------|---------|
| No show | \$25.00 | Service - Clean/Refuel | \$25.00 | Late return (per day) | \$25.00 |
| Information research | \$25.00 | Improper odometer reading - (imposed by Motor Pool) | | | \$25.00 |

Definitions

- **No Show Fee**
 - Vehicle is not picked up and there was no cancellation notice one-hour prior. This inconveniences other people who may have been waiting for a vehicle.
- **Service fee**
 - The vehicle was not refueled upon return or the fuel level was below $\frac{3}{4}$ of a tank full. The vehicle was left extremely dirty. We would like each person to be given a clean, fully fueled vehicle.
- **Late return fee**
 - Vehicle was not returned by its scheduled return time (30-minute grace period given). Late returns inconvenience other drivers who may have been scheduled to take that vehicle right after it's returned.
- **Information research fee**
 - Motor Pool Vehicle Use Record form was not filled out completely. This form is to ensure accurate billing.
- **Improper Odometer Reading fee**
 - Upon refueling, the odometer reading was entered incorrectly and there was no evidence of providing the correct odometer reading to the Motor Pool. This fee can be imposed from the State and passed on to the customer.

Refueling

We make every attempt to give you a clean car with a full tank of gas. If the fuel level is less than $\frac{3}{4}$ full upon return, please be sure to refuel the vehicle and remove all your belongings and trash. Failure to refuel the vehicle or leaving it dirty will result in a “cleaning/refuel” fee. Fuel rates are subject to change.

External Fuel Tickets

To fuel the vehicle, please use the provided **WEX Fuel card** located in the vehicle key packet. (DO NOT use fuel cards for other vehicles or mix them up, each one is specific to that vehicle.) If the WEX Fuel card declines, call 1-833-225-5939; *Or you can use your own personal card and Motor Pool will reimburse you.* If this occurs, please write down the following information and give it to the Motor Pool Secretary: **Motor Vehicle number you are using (MV###), Transaction Date, Odometer Reading, Fuel Type, Fuel Quantity, Fuel Cost, Your Name, and any other pertinent information.**

Odometer

Upon refueling, be sure to enter the correct odometer reading when prompted. Once entered it cannot be changed and errors will incur an “Improper Odometer Reading” fee of \$50 added to your rental charge. After fueling, double check the odometer reading in the vehicle with the printed gas receipt. If the odometer reading is improperly entered, write down the correct odometer reading in the Comments/Problems field on the Motor Pool Use Record, so Motor Pool can notify the State of Utah to correct the error.

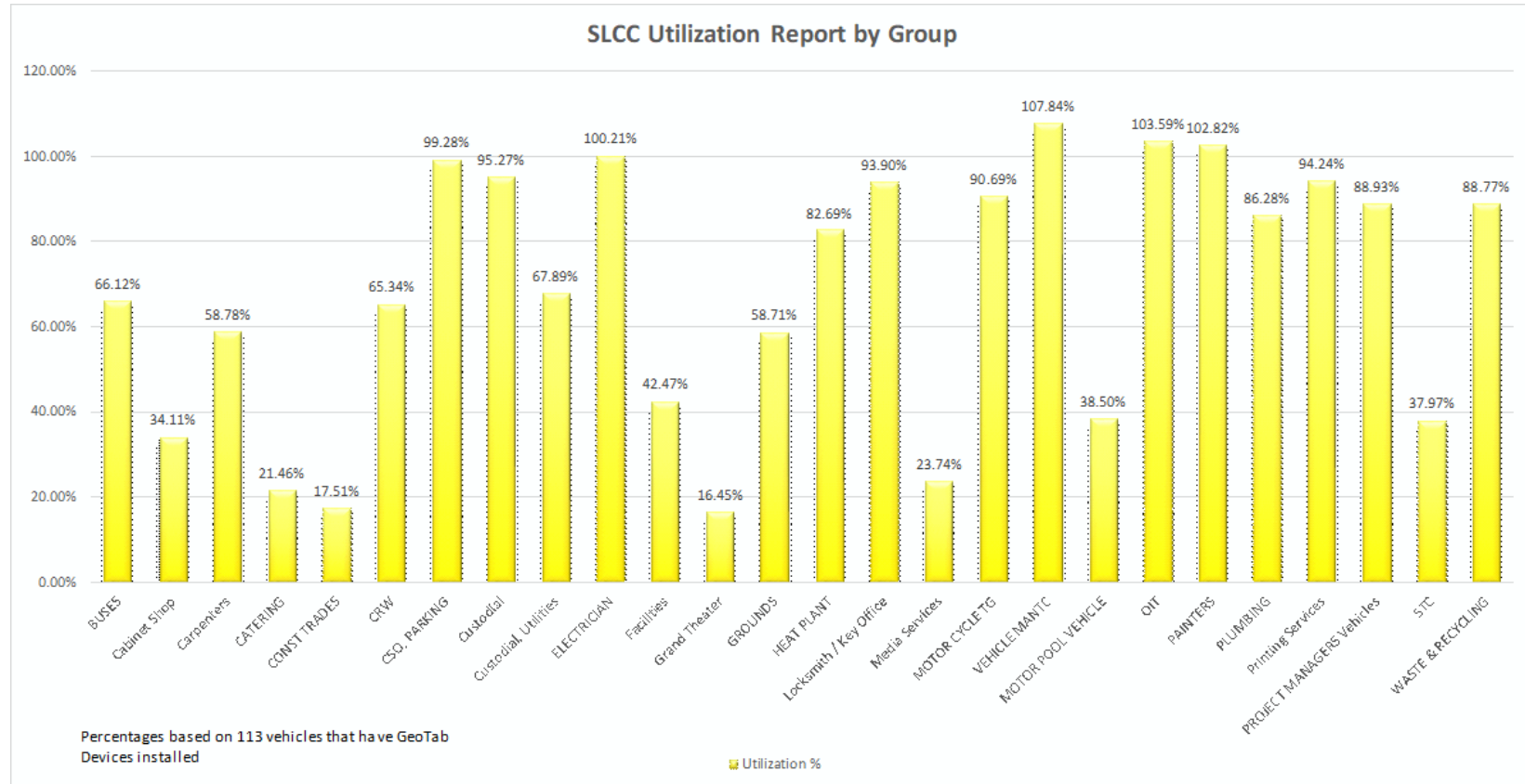
After hours fueling stations

To find the nearest WEX Fuel station; Download the WEX Fuel Mobile Locator application on your smart phone, or go to their website: <https://www.wexinc.com/solutions/fleet-cards/wex-fleet-fuel-card-locations/>

After Hours Return

Each packet contains a gate opener, which allows for 24/7 access into the Facilities Compound. Use this to return your motor pool vehicle after hours and/or on weekends. Access to the gated area is either from 2200 West or from 4445 South (across from tennis courts). Please do not leave the packet or keys locked inside the vehicle. For your convenience there is a black drop box located next to the east entrance of the Gundersen Facilities Building.

VEHICLE UTILIZATION DATA



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I. POLICY

Travel for college-related business by the college's faculty, staff, and students as well as for official business visitors, is a valuable and necessary activity. Expenses incurred for business travel are appropriate when properly documented, approved, and in compliance with college policies, procedures, and guidelines and IRS regulations. This policy outlines the requirements for obtaining pre-authorization and expense reconciliation and reimbursement for college-related travel.

II. REFERENCES

- A. Adjusted Gross Income, I.R.C. § 62.
- B. Disallowance of Certain Entertainment, Etc., Expenses, I.R.C. § 274.
- C. Travel, Entertainment, Gift, and Car Expenses, I.R.S. Pub. 463.
- D. Travel-Related Reimbursements for State Employees, Utah Admin. Code, r. 25-7.

III. DEFINITIONS

- A. Allowable expense: A necessary, reasonable, and appropriate expense that is incurred by a traveler under college policy.
- B. College Travel: Travel on official college business to a destination that requires a traveler to use commercial transportation, a motor pool vehicle, rental vehicle, or private vehicle. It does not include commuting to the traveler's regular workplace.
- C. Designated Travel Agency: The agency or provider contracted to assist in arranging travel, including all car rentals. The authorized agency could include the State Travel Office or other providers authorized to provide specific services.
- D. Expense Management System: An electronic tool used to automate the approval, processing, and reporting of travel expenses.
- E. Guest Travel: Non-college employees who have a business relationship with the college, such as job applicants, guest lecturers, visiting professors, or special consultants. Guest travel excludes employee spouses and dependents.
- F. Mileage: Miles traveled for business purposes. It does not include miles traveled while commuting to the traveler's regular workplace.
- G. Mileage Reimbursement Form: A form used to claim and initiate reimbursement for mileage incurred while driving a private vehicle on college business.
- H. Non-Overnight Travel: Business travel that does not require overnight lodging away from home.

- I. Overnight Travel: Travel that requires an overnight stay at a destination away from home.
- J. Per Diem: A set meal allowance in place of actual meal costs that travelers may receive according to the provisions listed in STARR.
- K. Rideshare: A private vehicle operating as a taxi or transportation service, e.g., Lyft and Uber.
- L. Schedule of Travel Allowances and Reimbursement Rates (STARR): A published and distributed separate document that is an addendum to this policy.
- M. Travel Office: Personnel charged with overseeing the travel functions of the college.
- N. Supervisor: The traveler's budget center manager (BCM). However, if the traveler is a BCM, this term refers to the BCM's supervisor.
- O. Traveler: An individual authorized to travel on legitimate college business.
- P. Travel Planners: Support staff located in departments throughout the college charged with making travel arrangements for college employees. Travel Planners must be setup as a delegate for the traveler in the Expense Management System.
- Q. Travel Pre-approval: A pre-approval for authorization to travel on behalf of the college.
- R. Travel Expense Report: A form completed after an overnight trip to account for all business travel expenses and to calculate the amount reimbursable to the traveler or the amount the traveler may owe to the college.

V. PROCEDURES

A. General Travel Procedures And Guidelines

1. Compliance with IRS Rules

- a. The college's travel policy and procedures are designed to meet the Internal Revenue Service (IRS) definition of an accountable plan. The college does not report reimbursements that follow an accountable plan as taxable wages.
- b. Adherence to this policy and procedure ensures that business travel reimbursements will remain income tax-free.
- c. Failure to follow these procedures can result in the college reporting amounts as taxable income to the traveler.

2. Pre-Approval

- a. All college travel must be pre-approved by the appropriate supervisor.
- b. Overnight trips require a travel pre-approval to be completed and approved before making travel arrangements.
- c. An overnight trip completed without pre-approval is considered a noncompliant travel event and will require approval from the appropriate vice president.

3. Payment of Expenses

- a. Except for meals covered by per diem, travel expenses should be paid by the college using a college purchasing card whenever possible.
- b. Travel expenses may be paid using personal funds and reimbursed by the college when the use of a college purchasing card is not available or feasible.
- c. Except for per diem, the college will not pay for costs of a personal nature, nor will it pay more than actual costs incurred.

4. Reimbursement by a Third Party

- a. When travel expenses are to be paid in part by a third party, only those expenses not paid from other sources will be reimbursed by the college, subject to the provisions of this policy.
- b. The college prefers that the third party reimbursement be made payable to the college.
 - (1) Payments made payable to the college should be deposited at the Cashier's Office as a refund of expenditure to the appropriate travel expense account used for the trip. A copy of the deposit must be attached to the travel expense report.
 - (2) The college will reimburse the traveler the full amount reimbursed by a third party, including paying meals at cost, with actual receipts, rather than per diem.
 - (3) Payment made payable to the individual should not be deposited with the college. A record of the expenses paid must be submitted with the travel expense report, and the transactions should be marked, *paid by a third party*.

5. Damage, Theft, Vehicle Accidents, or Personal Injury

- a. Personal Auto and Property

- (1) Damage to or theft of a personal vehicle or personal property is the responsibility of the individual or the individual's insurance company, and the value of such damaged or lost property is not an allowable expense.
- (2) The cost of auto insurance and other vehicle maintenance costs are factored into and included in the college's mileage reimbursement rate.

b. College Property

Damage to or theft of college property should be reported promptly to local law enforcement officials and the college's Risk Management.

c. Vehicle Accident and Personal Injury

- (1) A vehicle accident involving a motor pool vehicle or rental car must be reported immediately to the local law enforcement agency, car rental company (if appropriate), and to the college's Risk Management.
- (2) A vehicle accident resulting in a personal injury, regardless of the vehicle used, must also be reported immediately to the college's Risk Management.

6. Guest Travel

- a. Whenever guests (non-college employees, excluding spouses or dependents) are authorized to travel on college business, reasonable travel costs, as described in this policy, will be reimbursed.
- b. For travel that is part of a contract, the department should include travel costs as part of the contract negotiations. The college prefers that the company or guest make the travel arrangements.
 - (1) When the company or guest makes the travel arrangements, the travel portion of the contract may be paid by submitting an invoice detailing the charges and any applicable receipts to Accounts Payable. If an invoice is not provided, the department may utilize the [Check Request Form](#) and attach the receipts.
 - (2) When the college makes arrangements, the department should work with the Travel Office to have the company or guest added to the Expense Management System.
 - (3) Once the company or guest has been added, a pre-approval can be submitted.
- c. Following the trip, an expense report should be submitted following the procedures outlined in this policy. For travel that is not part of a contract, such as

employment candidates, the department should work with the Travel Office to have the guest added to the Expense Management System.

(1) Once the guest has been added, a pre-approval can be submitted.

(2) Following the trip, an expense report should be submitted following the procedures outlined in this policy.

- d. The college encourages departments to arrange for college guests to stay at area hotels that have rate and billing agreements with the college. A list can be found on the [Travel website](#).

7. Spouse or Dependent Travel

Spouse or dependent travel expenses are not an allowable expense and are the personal responsibility of the traveler.

B. Allowable Expense Guidelines

1. Airline Travel

- a. Air travel is limited to coach or economy class seating to maximize available funding.
- b. Airline optional fees, such as seat upgrades, priority boarding, or a fee for expedited security screening, are considered personal preferences and are not allowable expenses.
- c. Travelers should arrange and purchase air travel through the designated travel agency unless other less expensive fares are available.
 - (1) When acquiring airline tickets from other sources, travel planners should be aware of and consider any ticket and flight restrictions or other risks such as tickets being non-refundable or changeable.
 - (2) Travelers must obtain airline ticket price quotes from the designated travel agency for cost comparison purposes and include them with the travel expense report.
- d. The traveler or travel planner is responsible for notifying the designated travel agency of any cancellations to redeem any available refund or applicable credit to use on a future trip.
- e. Preferred Airlines

- (1) Airlines should not be selected solely based on the traveler's preference or desire to take advantage of frequent flyer programs.
- (2) The traveler's supervisor is responsible for approving the airline and itinerary.
- (3) The purchased ticket need not be the lowest-priced ticket available. The traveler and the supervisor should consider both the ticket price and the flight schedule when selecting a flight.

f. Extended Night Stay Overs

- (1) An airline may impose trip length restrictions such as a Saturday night stay over to receive a reduced fare. Travelers are not required to accept such ticket arrangements.
- (2) If staying the extra night results in an overall lower trip cost (including the cost of extra lodging and meals), then a traveler is allowed to stay an extended time.

g. Personal Time Before or After Traveling on College Business

- (1) A traveler may elect to extend a business trip for personal reasons before or after the business trip dates.
- (2) The travel expense report must include price quotes for both the business trip dates and the extended dates.
 - (a) If the fare for an extended trip is less than the business-only fare, the college will pay the fare.
 - (b) If the fare for an extended trip is greater than the business-only fare, the traveler must reimburse the college for the difference.

h. Unused Airline Tickets and Credits

- (1) Unused tickets remain the property of the college and should be refunded where possible.
- (2) Airlines may also issue credits for unused tickets. When an airline gives credit, travel planners should account for it so that the credit can be applied against the cost of a future business ticket for the same traveler on the same airline.

i. Baggage Fees

- (1) The cost of a single bag is an allowable expense.

- (2) Additional bags are not an allowable expense without a valid business justification.

2. Ground Transportation Costs

a. Out of State Travel

(1) Origin Transportation

(a) Local Mileage

- (i) A traveler may claim reimbursement for private vehicle mileage to and from the Salt Lake International Airport at the current STARR rate on the travel expense report.
- (ii) Mileage is calculated from the place the traveler leaves or to which the traveler returns.

(b) Parking Fees

- (i) Long-term parking fees are an allowable expense provided receipts are attached. Valet parking is not an allowable expense unless approved by the vice president.
- (iii) Short-term airport parking is not an allowable expense.

(c) Shuttle, Taxi, or Rideshare

- (i) Shuttle, taxi, and rideshare fares are an allowable expense.
- (i) The traveler must submit actual receipts or a schedule of itemized expenses with the travel expense report.
- (ii) Tips cannot exceed the tipping guidelines indicated in the STARR.

(2) Destination Ground Transportation

(a) Airport to Hotel and Return Ground Transportation

- (i) Transportation between the destination airport and hotel is an allowable expense.
- (ii) A transportation allowance, outlined in the STARR, may be claimed for the trip from the airport to the hotel, and again for the return trip back to the airport.
- (i) This allowance includes baggage handling and tips.
- (ii) Actual receipts (e.g., hotel shuttles, taxis, rideshare, mass transit systems) are required when using a college purchasing card and for reimbursement of ground transportation expenses above the allowance.

(b) Other Ground Transportation

- (i) Additional ground transportation costs incurred while conducting official college business, regardless of the amount, must be supported with an original receipt or schedule of expenses.
- (ii) Side trips and non-business functions requiring transportation are not an allowable expense.
- (iii) Transportation for meals is an allowable expense.

b. Rental Vehicles:

- (1) Rental cars are not allowed unless specifically authorized, before the trip by the supervisor, as necessary to accomplish the business purpose of the trip.
- (2) Rental vehicles must be arranged through the designated travel agency or directly with contracted car rental companies.
- (3) If authorized, the rental car and estimated cost should be included on the travel pre-approval to be formally approved.
- (4) A contracted rental car is only for use during the conference or business trip dates.
- (5) A traveler desiring to extend a trip for personal reasons must obtain a separate rental car and not use a state contract for personal use.
- (6) In addition to the basic rental car rate for the most economical size vehicle needed, fuel purchases are also an allowable expense. The detailed rental car receipt and fuel receipts must be retained and submitted with the travel expense report.
- (7) Rates quoted when using a contracted rental car company identified in the STARR within the 50 states and District of Columbia include discount rates and insurance coverage. Separate insurance should not be purchased when picking up the car.
- (8) Travelers may purchase other optional insurance (such as personal property) available on rental cars at the traveler's option, but this cost is not an allowable expense unless the optional insurance is approved in advance and purchased to protect college-owned equipment.
- (9) If a traveler does not make rental car arrangements through the contracted providers noted in the STARR, or if the rental is outside of the 50 states and District of Columbia, the traveler must purchase both damage and liability insurance with the vehicle rental.

c. Private and Motor Pool Vehicles

- (1) General Vehicle Use Guidelines

- (a) Before being allowed to drive a vehicle on college business or be reimbursed for mileage, individuals must be on the approved driver list.
- (b) To be included on the approved driver list on file with Risk Management, an individual must:
 - (i) maintain a valid Utah driver license (or out of state license approved by Risk Management);
 - (ii) complete the college's [driver safety training program](#) every two years;
 - (i) obtain initial supervisory approval to drive;
 - (ii) submit a completed [SLCC Mileage/Motor Pool Authorization Form](#) to Risk Management; and
 - (iii) abide by the college's Motor Vehicle Policy.
- (c) Although local and in-state travel occurs more frequently than out-of-state travel, supervisors should still assure that such travel is necessary and approved.
- (d) Approval of the traveler's Mileage Reimbursement Form in SLCCBuy and acceptance of motor pool IDB charges will be evidence that the traveler received advance permission to drive either a private or motor pool vehicle on college business.

(2) Use of Motor Pool Vehicles

- (a) A traveler may use a Motor Pool vehicle following the guidance in the college's Motor Vehicle Policy.
- (b) Drivers should not drive college or state motor pool vehicles outside the State of Utah. If driving out of state, due to insurance and liability concerns, travelers should use a rental car.
- (c) A college motor pool vehicle may be taken out of state with the advance, written approval from Risk Management. Drivers must obtain such approval at least 10 working days before the expected departure date.
- (d) Departments will be charged for the use of motor pool vehicles according to the college's or state's motor pool rate schedules in effect at the time of travel.

(3) Use of a Private Vehicle

- (a) Only one person in the vehicle may receive mileage reimbursement regardless of the number of people in the vehicle.

- (b) The mileage reimbursement rate is inclusive of all costs incurred, e.g., fuel, insurance, and vehicle wear and tear.
- (c) For local, non-overnight travel, mileage to be reimbursed is determined as follows:
 - (i) When a traveler leaves from their regular workplace and returns to that worksite, all mileage is reimbursable.
 - (i) When a traveler leaves from home to a destination other than their regular workplace or returns home directly from a destination other than their regular workplace, the reimbursable mileage is calculated by subtracting the traveler's normal commute (mileage from home to their regular workplace) from the total miles traveled.

d. Mileage Reimbursement

- (1) Except as listed below, mileage reimbursement will be at the lower rate listed in STARR.
 - (a) A college motor pool vehicle (excluding large vans or buses) is not available during the requested time.
 - (b) It is the traveler's responsibility to contact Fleet and Logistics to reserve or verify the availability of a vehicle for the day and time of travel.
 - (c) Non-Taylorsville Redwood Campus Employees
 - (i) Because college vehicles are not readily available at campus locations other than at Taylorsville Redwood, travelers based at other sites are eligible to be reimbursed at the higher mileage rate for driving a private vehicle without having to check the availability of a college motor pool vehicle.
 - (ii) This exception does not apply to trips when the destination is more than 50 miles one-way from the traveler's regular workplace.
 - (d) Travelers Who Drive Regularly

- (i) Taylorsville Redwood campus travelers who regularly drive as part of their job description may drive a private vehicle and receive reimbursement at the higher mileage rate without having to check the availability of a college motor pool vehicle.
 - (ii) Driving a vehicle for college purposes an average of five times monthly is an indication the employee is a regular driver.
 - (iii) A regular driver can be reimbursed at the higher rate even for a month containing fewer than five trips.
 - (i) This exception to the higher reimbursement rate does not apply to trips where the destination is more than 50 miles one-way from the traveler's regular workplace.
- (e) Travel to the Airport

Mileage incurred traveling to and from the airport or long-term parking location in a private vehicle will be reimbursed at the higher reimbursement rate.

(2) Documentation for Mileage Reimbursement

(a) Overnight Trips

Claimed private vehicle mileage associated with overnight trips (including mileage to and from the airport) should be documented on the travel expense report.

(b) Non-Overnight Trips

- (i) For non-overnight travel, travelers should document all reimbursable mileage on the [Mileage Reimbursement Form](#).
- (ii) Mileage should be recorded in the applicable rate field for each day or trip, along with a brief explanation of the trip's purpose.
- (i) Travelers granted an exception under this policy should document the exception on the [Mileage Reimbursement Form](#).

e. Private Vehicle Mileage Instead of Airfare

- (1) If a traveler chooses to drive a private vehicle instead of flying, reimbursement will be at the lower mileage rate (per current STARR) or the airfare plus a ticket servicing fee and one checked baggage fee, whichever is less.
- (2) The lowest, reasonable airfare price quote must be obtained from the designated travel agency and be included with the travel expense report.
- (3) The traveler will be reimbursed for meals and lodging not to exceed the total of those expenses the traveler would have incurred if the traveler had flown.

- (4) Exceptions for special circumstances require written justification and supervisory approval.

3. Lodging

- a. Securing lodging should be accomplished early in the planning stage of the trip, and reservations that do not incur a cost may be made even before a travel requisition is approved.

- (1) Staying in the conference designated hotel is preferred and is an allowable expense.
- (2) If the conference hotel is fully booked or there is a justified benefit, travelers may consider other lodgings, including homestays, e.g., Airbnb, with advance supervisory approval if the cost is reasonable and comparable to the conference hotel cost.
 - (a) Any associated costs, such as the need for a rental car or additional other transportation, must be taken into consideration and added to the cost in determining if the non-conference lodging option is reasonable.
 - (b) Justification for using non-conference lodging must show the calculated single-occupant rate compared to the conference hotel's single-occupant rate.
 - (c) This comparison and justification, including evidence of the conference hotel rate, should be included with the travel expense report.
- (3) A traveler who had their lodging paid by another employee should explain that fact on their travel expense report.
- (4) For non-conference travel, a reasonable rate for the city or locale visited will be accepted.
- (5) For in-state lodging, it is encouraged that travelers request the state or government rate when making reservations.
- (6) If a trip is canceled, it is the responsibility of the traveler or travel planner to contact the hotel to cancel the room to avoid any room charges.

b. Lodging at a Personal Property or Campground

- (1) Travelers may elect to stay with friends or relatives instead of staying in a hotel and be reimbursed without receipts at the rate noted in the STARR.

- (2) A traveler staying at a trailer park or campground in a personal or recreational vehicle will be reimbursed for the actual cost up to the rate noted in the STARR with a receipt from the facility.
- (3) A traveler staying in their personally-owned residence does not qualify for lodging reimbursement.

4. Meals and Per Diem

- a. Travelers may not use the college purchasing card to pay for meals, except for hosted meals.
- b. Travelers will be reimbursed for meals at the college's current per diem rates (refer to the STARR). The per diem rates are all-inclusive, meaning that taxes and tips are considered part of the rates.
- c. Overnight Travel
 - (1) Individuals on trips requiring overnight lodging are eligible to receive per diem based on the time a traveler leaves and returns to home according to the STARR and as provided in this section.
 - (2) Utah based employees traveling in-state will receive the in-state rate regardless of the city visited.
 - (3) Out-of-state travelers coming to Utah are eligible for the current GSA rate.
- d. Meals Included with Registration Fee
 - (1) Travelers will not receive per diem for any meals that are included in the cost of registration fees, regardless of whether or not the traveler eats the meal.
 - (2) Continental breakfasts and conference receptions are not considered meals.
 - (3) If the hosting entity cannot provide a meal meeting an employee's special dietary restrictions, the employee may receive a per diem for that meal.
- (4) Complimentary Meals
 - (a) Per diem will not be reimbursable for any complimentary meals provided by a hotel or motel, another organization, a third party, or a co-worker.
 - (b) For purposes of this section, hotel continental breakfasts and airline meals or snacks are not considered meals.

- (c) If cooked food is offered for breakfast by a hotel or motel, it is considered a meal and travelers will not be eligible for a per diem reimbursement regardless of whether or not the traveler eats the meal.

e. Hosted Meals

- (1) If the traveler hosts a guest for college business while traveling, the actual cost is an allowable expense.
- (2) If a traveler hosts other college employees, amounts exceeding the per diem rate for that meal per hosted individual is not an allowable expense unless approved by the host's supervisor.
- (3) The traveler hosting a meal must attach an itemized receipt to their travel expense report.
- (4) Travelers being hosted will not be entitled to a per diem reimbursement for hosted meals.

f. Alcoholic Beverages

Alcohol is not an allowable expense.

5. Conference Registration Fees

- a. After a trip is approved, college departments are encouraged to pay any registration fees early to take advantage of any fee discounts and to secure space for the traveler.
- b. Travelers should use a purchasing card to pay registration fees.

6. Conference Events

- a. The college encourages attendance at included conference banquets and events.
- b. Other optional conference functions not included in the registration fee, unless they are pre-approved by the supervisor, are considered personal preference events and are not an allowable expense.
- c. If authorized, the event description and cost should be included on the travel pre-approval to be formally approved in advance of the trip.

7. Incidental Costs

- a. Tips

- (1) Tips for concierge, valet parking, and other personal preference services are not reimbursable.
- (2) Meal tips are not reimbursable if the traveler claims per diem.
- (3) If the traveler claims actual shuttle, rideshare, or taxi costs, tips can be included and are reimbursable.
- (4) Refer to the STARR for tipping guidelines and limits.

b. Telephone Calls and Internet Service

- (1) Telephone calls made using a hotel phone are an allowable expense with valid business justification.
- (2) Internet charges on a plane or hotel are an allowable expense with valid business justification.

c. Other Miscellaneous Incidental Costs

Other miscellaneous costs are an allowed expense with a valid business justification.

8. Unallowed Expenses

The college does not reimburse employees for:

- a. fines for parking or traffic violations;
- b. personal entertainment expenses;
- c. laundry services or other personal use purchases; and
- d. purchases with no college business purpose.

C. Pre-approval and Expense Report Procedures

1. Travel Pre-Approval Procedures

- a. The traveler or travel planner must submit a travel pre-approval in the expense management system and obtain approval before making travel arrangements for overnight travel.
- b. Non-overnight travel may be authorized verbally and will be evidenced after the fact when the Mileage Reimbursement Form is approved in SLCCBuy.

- c. The vice president for Finance and Administration will approve the college president's travel.

2. Cash Advances

- a. The college does not issue cash advances except in instances where travelers do not have a college purchasing card or available personal funds.
- b. Travelers may request a cash advance check from the Travel Office by submitting a Travel Expense Report.
- c. Advances to travelers are limited to 90 percent of estimated out-of-pocket expenditures such as meals and ground transportation.
- d. Students involved with athletic teams or other college student activities may receive a 100 percent advance.
- e. Cash advances will be available the week before departure.
- f. The Expense Management System will apply the cash advance to the submitted travel expense report.
- g. Travelers must deposit any unused portion of the travel advance at the Cashier's Office and submit the deposit slip with the travel expense report.

3. Travel Expense Report Procedures

- a. Overnight travelers must complete a travel expense report to document all expenses.
- b. The trip itinerary and all required receipts documenting expenses (or explanation of expenses if receipts are missing) must be attached.
- c. Travelers must submit all travel expense reports within 10 business days after returning.
- d. Travelers may request reimbursement for personal, prepaid travel expenses before the trip, such as for prepaid lodging costs and airline tickets by submitting a travel expense report.
- e. Travelers may request the college to prepay for expenses directly by contacting the Travel Office.
- f. For non-overnight travel, travelers should complete a [Mileage Reimbursement Form](#) to document daily trip mileage and any other related expenses such as parking.

4. International Travel

a. Special Approval

- (1) Travel to international destinations, excluding Canada and Mexico, requires appropriate vice president pre-approval. Approval is obtained electronically in the Expense Management System.
- (2) Travelers must submit the International Travel Emergency Contact and Health and Welfare Form and sign the International Travel Agreement with the travel pre-approval. International travel as part of Study Abroad or Faculty Exchange must comply with the [Study Abroad and Exchange Policy](#).

b. Special International Travel Expenses

Expenses specific to approved international travel, such as passport fees, visa fees, required immunizations, and currency exchange fees are reimbursed to the traveler with receipts.

5. Student Travel

- a. Students, other than intercollegiate athletic teams, traveling as representatives of the college must follow the student travel guidelines.
- b. Reimbursed travel expenses cannot exceed the college's reimbursement rates or guidelines.
- c. College employees traveling with student groups are subject to this policy and procedure.

6. Athletic Department Travel

a. Intercollegiate Athletic Team Travel

- (1) Athletic teams traveling as a group (including department personnel) to participate in or observe an athletic competition must follow the athletic travel guidelines.
- (2) Reimbursed travel expenses cannot exceed the college's reimbursement rates outlined in the STARR.

b. Non-Team Travel

For non-team travel, such as attending a conference, department personnel must follow this policy and procedures.

c. Recruitment of Athletes

- (1) Athletic department personnel must follow the athletic travel guidelines when recruiting student athletes.
- (2) Reimbursed travel expenses cannot exceed the college's reimbursement rates outlined in the STARR or guidelines.