

# **Associated Students Board of Finance**

Humboldt State University

Thursday, March 26, 2020 at 2:30pm

Agenda #16

Zoom Conference Call <https://humboldtstate.zoom.us/j/244117722>

Meeting ID: 244 117 722

No password required

- I. Call to Order
- II. Roll Call
  - a. Daniel Gonzalez, Chair
  - b. Lizbeth Cano Sanchez, A.S. President
  - c. Jeremiah Finley, A.S. Board Member
  - d. Joseph Reed, Student of the Association
  - e. Monique Molina, Student of the Association
  - f. Jenessa Lund, Advisor (non-voting)
- III. Approval of the Agenda – **Action Item**
- IV. Approval of Minutes – **Action Item**
- V. Public Comment
- I. Business
  - a. **Budget Language Review and Plan– Action Item**  
The Board of Finance will review the current budget language and design a timeline that will make them able to propose updated language for the next fiscal year.
  - b. **Fiscal Policy Review and Plan – Action Item**  
The Board of Finance will review the fiscal policies (201-Asset Capitalization, 202-Travel, 203-Reserve Policy, Fund Designation and Procedure for Expenditure, 204-General Investment, 205-Social Responsibility, 206-Public Relations Expenditure, 207-Hospitality Expense, 208-Purchasing Policy) and design a timeline that will make them able to propose updated policies for the next fiscal year.
- II. Announcements
- III. Adjournment

This event is wheelchair accessible. Persons who wish to request disability-related accommodations, including sign-language interpreters, should contact Casey Park, A.S. Board Coordinator, at [casey@humboldt.edu](mailto:casey@humboldt.edu) or call (707) 826-4221. Some accommodations may take up to several weeks to arrange.

# **ASSOCIATED STUDENTS OF HUMBOLDT STATE UNIVERSITY**

## **2019- 2020 BUDGET LANGUAGE**

**APPROVED USES OF STUDENT BODY ORGANIZATION FUNDS.** The principle underlying the expenditure of student body organization funds collected through mandatory fees is that such expenditures shall be made in programs that reflect the broadest variety of student interests and that are open to all students who wish to participate. Student body organization funds obtained from mandatory fees may be expended for the programs approved by the Board of Trustees as per Title 5, Section 42500, 42659.

### **ALL A.S. FUNDING**

**All A.S. funded areas are responsible for reading and following items #1-9 in addition to their respective section (Program or Grants).**

1. **Food** purchases must be an integral part of the event - **not the sole purpose** of the event. Only University approved vendors may cater or deliver food on campus.
2. A.S. is committed to making **environmentally and socially responsible purchases** with A.S. funds. Program Budget Administrators will explore environmentally and socially responsible purchase options, and when feasible, choose the environmentally and socially responsible option. Avoiding purchasing balloons, glitter, glowsticks, and other decorations that can have a negative impact on the environment once disposed.
3. A.S. funds **shall not** be used:
  - a. **to endorse an A.S. elections candidate** (including coalitions) or engage in an activity that is beneficial or detrimental to any candidate.
  - b. **to endorse candidates**, coalitions, or recalls during a non-A.S. election.
  - c. **to support or oppose any candidate for public office**, whether partisan or not, or to support or oppose any issue before the voters of this state or any subdivision thereof. This shall not apply to expressions published in the student press, as per Title V, Section 42403C.
4. A.S. funds **cannot be used to purchase alcohol or tobacco**.
5. **TRAVEL:** As per CSU Policy related to Student Travel (Executive Order No. 1041), all students are required to sign a "Release of Liability" statement prior to participating in a CSU-affiliated program which requires air and/or ground transportation. Please see the TRAVEL section in Policies and Procedures for a detailed outline of travel policies and forms.
6. **PRIVATE VEHICLES:** Anyone traveling on behalf of A.S. and/or using A.S. funds, must have a completed "Request for Authorization to Travel (Domestic travel)". Please see the TRAVEL section in Policies and Procedures for a detailed outline of travel policies and forms.
7. Any promotional materials, print, email, listserv—printed or sent out, needs **the A.S. funded logo to be clearly represented and prominently displayed**. This includes

programs and events funded by A.S. Grants. Promotional materials shall also include the name of the sponsoring club and/or A.S. Program.

**The funded logo can be found here:**

[https://associatedstudents.humboldt.edu/sites/default/files/fundedbyaslogo\\_black\\_v4.pdf](https://associatedstudents.humboldt.edu/sites/default/files/fundedbyaslogo_black_v4.pdf)

***Violations will be reviewed by the A.S. Administrative Vice President, which may result in a fine not to exceed \$50. A fine in excess of \$50, or other disciplinary action, will be reviewed and approved by the A.S. Board of Finance.***

8. As a Hispanic-Serving Institution (HSI), when feasible, promotional materials should be in both English and Spanish.
9. CSU policy requires all state and non-state funded departments to **use HSU Marketing & Communications** services for printing, unless an exemption is granted.

## **A.S. PROGRAM FUNDING STIPULATIONS**

*(in addition to the guidelines #1-9 above)*

10. **Failure to comply with budget language stipulations shall result in funds being frozen**, or other disciplinary action, pending A.S. Board of Finance recommendation.
11. If the A.S. Board of Finance encounters **a program that chooses not to comply with the policy** outlined in this document, the A.S. Administrative Vice President will request that the program's budget administrator attend an A.S. Board of Finance meeting to discuss how the program can come into compliance. **If the program continues not to comply with the policy, the A.S. Board of Finance reserves the right to take those instances of noncompliance into account during formulation of the program's annual budget.**
12. **Retreat funds** may be used for lodging, transportation, room rental, group activity, and/or food expenditures.
13. **Requests for spending excess revenue must occur in the same fiscal year** in which the excess revenue is generated, unless the A.S. Board of Directors establishes a trust account for the purpose of retaining said funds for future use.
  - a. Requests for expenditures of the funds in the **trust account greater than \$200** must be evaluated and **approved by the Board of Finance** to assure the continued financial solvency of the program.
  - b. Requests for **less than \$200** must be **approved by the A.S. Administrative Vice President and the Executive Director**. (A.S. Fiscal Code 10.01)
14. **Any budgeted media area** must include, without alterations, the following disclaimer:

***The [Name of Publication] is the official newsletter of the [Name of Program] which is funded by the Associated Students of Humboldt State University. The views and content of the [Name of Publication] are not censored or reviewed by***

***the Associated Students. All correspondence regarding this publication should be addressed to:***

***[Name of Program], [Name of Publication], Editor  
Humboldt State University  
Arcata, CA 95521***

***and/or call (707) 826-[Phone number of Program]***

***All responses from readers or letters to the editor of the [Name of Publication] will be published, unedited, if requested. Copies of all correspondence should also be sent in writing to:***

***Associated Students of HSU  
Humboldt State University  
Arcata, CA 95521***

15. To assure that A.S. program publications are effective in reaching the student population in a timely manner, publication guidelines have been developed:
  - a. **A.S. publications must be available and distributed by the following deadlines** or A.S. funds cannot be utilized for payment:
    - **Fall 2019** Semester publication(s): No later than Monday, **December 2, 2019**
    - **Spring 2020** Semester publications(s): No later than Monday, **April 27, 2020**
  - b. A possible five day grace period is available with advance approval from the A.S. Administrative Vice President and A.S. Public Relations Officer with advice from the A.S. Executive Director.
16. **Expenditure of A.S. funds within line-items** of programs as allocated by the A.S. Board of Directors **will be strictly adhered to**. If necessary, a transfer of funds between line-items may be requested using the "Line-Item Transfer Request Form". A transfer request over **\$200 between line-items** must be approved by the A.S. Administrative Vice President and A.S. Executive Director.
17. **DIRECTORS** — paid hourly: For director positions, semesterly amounts are as follows. The same person cannot receive payment for more than one director position within each program without prior approval from the A.S. Board of Finance. Please use the following information to guide you while filling out the requested information on the next page.
  - a. **Program Director** — \$1,632 for fall semester, \$1,768 for spring semester; A Program Director is not to exceed the student who has overall administrative responsibility for a program. A Program Director is not to exceed 20 hours a week during the academic year.
  - b. **Co-Director** — \$1,248 for fall semester, \$1,352 for spring semester Co-Directors generally share the oversight of a program based on a description of

duties. A Co-Director's work is not to exceed 20 hours a week during the academic year.

- c. **Specialist/Coordinator** — \$768 for fall semester, \$832 for spring semester  
Specialists/Coordinators are all other positions within your program (i.e. Fiscal Coordinator, Project Manager, Groundskeeper, Compost Laborer, Gardener, Gym Supervisor, Lifeguard, and/or Clerical Assistants). Depending on their duties, a Specialist's work is not to exceed 20 hours a week during the academic year.

**18. NON-COMPENSATORY STIPEND CRITERIA.** Stipends shall be awarded as per Government Code, Section 6.

## **A.S. GRANTS (EVENT, CULTURAL & TRAVEL)**

*(in addition to the guidelines #1-9 above)*

**19. Grant types, details and stipulations**

- **Club Event Grants up to \$500** are available for on-campus events (1 Harpst Street) that will benefit the entire campus community.
- **Cultural Programming Grants up to \$800** are available for on-campus events (1 Harpst Street) that will benefit the entire campus community. Cultural Programming Grants provides funding for on-campus events that promote social justice, educate and raise awareness of cultural diversity, equity, cultural celebrations and traditions.
- **Club Travel Grants** are for clubs to attend conferences and education-centered events. Travel funds may be used for conference/activity fees; lodging; and transportation costs. There is a total of **\$18,000** to be allocated for club travel for the 2019-20 school year.

**20. Funding Limitations For A.S. Grants**

The follow **CAN** be funded:

- Publicity (flyers, posters, newspaper ads, etc.)
- Lodging for speaker/performer
- Supplies & Equipment rental for proposed events
- Nonprofit/nondiscriminatory events
- Fees for speaker/performer (including lodging and rental car expenses)  
*(NOTE: HSU faculty/staff/administrators/students **may not** receive speaker fees)*
- Travel costs for speaker/performer
- Refreshments

The following **CANNOT** be funded:

- Equipment purchases
- Classroom activities
- Alcohol or drugs
- Non-event specific publications/pamphlets/booklets
- Tournaments/games/fundraising events
- Clothing or costumes
- Awards, wages, or specialty items for club members
- Presenters or performers who are HSU faculty/staff/administrators/students
- Fundraisers

- a. Applications must be submitted through **A.S. Grants Google Form** and reviewed/approved by the club advisor before each deadline cycle.
- b. Grant applications must be **submitted prior** to the event/travel. Grants will not be allocated retroactively. Exceptions can be requested from the A.S. Board of Finance only for the **first** grant cycle.
- c. No more than **\$500** may be allocated to any one club in any one semester for **Club Event Grants** and no more than **\$800** for **Cultural Programming Grants** or events that are combined.
- d. All events receiving a grant must display the **A.S. logo, accessibility statement** (see below), and the **name of the sponsoring club** on **all promotional materials**.

**Accessibility Statement:** *This event is wheelchair accessible. Persons who wish to request disability-related accommodations, including sign-language interpreters, should contact: [club contact email] or call [club contact phone number]. Please request accommodations at least two weeks prior to the event.*

- e. **All publicity** for events shall be **reviewed** and approved by the A.S. Public Relations Officer in advance of posting.
- f. **Club members must meet** with the Clubs & Activities Coordinator (regarding programming logistics) and A.S. Business Office Coordinator (regarding travel and expenditures) within two weeks of being notified of grant.
- g. The A.S. Board of Finance may impose **additional stipulations** when awarding funds and failure to follow stipulations may result in loss of grant.
- h. If the **event or travel is canceled or postponed**, it is the club's responsibility to contact the A.S. Office at 707-826-3771 as soon as possible. Clubs who fail to notify the A.S. Office may jeopardize future grant request approval.
- i. **Return unused and/or reusable products** to the A.S. Office. We also encourage clubs to **use/reuse products** found in the Clubs and A.S. Office storages. Contact the each office for more information.

j. **Club Travel Grant Specifics** (work with the A.S. Business Office Coordinator to ensure everything is fully completed and in a timely manner)

- The funding application must be requested at least three (3) weeks before the dates of travel via online applications through the A.S. Grant Application Google Form.
- The Authorization to Travel request form must be completed before the funding application can be reviewed.
- All necessary forms, for travel to be sanctioned by HSU, must be completed and turned in to the A.S. Business Office Coordinator five (5) business days before travel occurs.
- Travel funds are only available for travel within the continental United States (excluding the current banned states: Alabama, Kansas, Kentucky, Mississippi, North Carolina, Oklahoma, South Carolina, South Dakota, Tennessee, Texas, Iowa).
- Reimbursement occurs after the travel takes place and requires submitting a Travel Expense Form, travel roster and proper receipts.
- Failure to follow HSU travel procedures, can result in loss of grant funding and inability to reimburse from A.S. and/or your club account.
- Clubs that travel without submitting required travel paperwork may be subject to sanctions and/or disciplinary action.
- Club Travel Grant applications are accepted until funding is exhausted; balance of funding is updated weekly through the A.S. webpage.
- Non-Student travelers cannot receive grant funds but may still be required to complete the pre-travel paperwork.

Section: **Policy Statement - Fiscal**

Subject: **Asset Capitalization Policy**

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**Purpose:** To provide guidance to the capitalization of Associated Students Equipment, Improvements and Additions, Buildings and Intangible Property purchased with Associated Students funds

**New/Revised:** **November 5, 2001**

**Council Adoption Date:** **December 11, 2000**

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## **I. Policy**

It is the policy of the Associated Students Council that the Associated Students maintain accurate records of all capital assets purchased with Associated Students funds and conduct an annual physical inventory count to assure safekeeping of assets.

## **II. Classification of Assets**

### **A. Equipment**

1. Equipment is defined as tangible, non-consumable personal property which meets each of the following four requirements:
  - a. Has a normal useful life of at least one year.
  - b. Is not permanently attached to or incorporated in Associated Students buildings and/or grounds.
  - c. Has a unit acquisition cost of \$2,500. Cost includes the purchase price plus all costs to acquire, install and prepare equipment for intended use.
  - d. Used to conduct Associated Students business.
2. Sensitive property, which is defined as any highly desirable and portable item (e.g., personal computer, equipment, calculators, cameras, etc.), may not meet the minimum cost criteria above, however it will be recorded with capital equipment if purchase price has a value of at least \$1,000.



B. Improvements and Additions other than Buildings

1. Improvements ordinarily do not increase the physical size of the asset; instead they make the asset better than its previous condition. An example of an improvement is a remodeling project. Additions are extensions of existing units.
2. Improvements and Additions will be capitalized when all three of the following requirements are met:
  - a. Have a normal useful life of at least one year.
  - b. Have an acquisition cost of at least \$5,000.
  - c. Used to conduct Associated Students business.

C. Buildings

1. Buildings are structures which provide workplace, storage space, or are used in some other way for Associated Students activities. Capitalized building costs include the purchase price plus all costs incurred to put the building in condition for its intended use.
2. The same requirements must be met as listed for improvements.

D. Intangible Property

1. Intangibles are property which lack physical substance but give valuable right to the owner. Examples of intangible property include patents, copyrights, leases, and electronic data processing software.
2. The cost of intangible property will be capitalized when all three of the following requirements are met:
  - a. Have an expected useful life of at least one year.
  - b. Have an acquisition cost of at least \$5,000.
  - c. Used to conduct Associated Students business.

Section: **Policy Statement - Fiscal**

Subject: **Travel Policy**

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**Purpose:** To establish guidelines for travel on Associated Students business.

**New/Revised:** January 22, 2007

**Council Adoption Date:** December 11, 2000

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See following Travel Policy document.

**Name of Procedure/Policy:** TRAVEL POLICY

**Purpose of Policy:** This policy provides guidelines for travel on Associated Students business. This policy is in conformity with federal IRS regulations.

**Date of Effectiveness:** 7/1/2007

**Procedures:**

**A. Travel and Travel Advance:** Information related to the trip dates, purpose, itinerary, etc. must be provided. A copy of the conference agenda, or a detailed schedule of your business plans, must also be attached to your request for reimbursement and per diem. Per diem advances will not be provided more than 10 days prior to a trip unless there are special circumstances. In no case will a per diem advance be provided more than 30 days prior to a trip.

**B. Reimbursement Rates**

**1. Subsistence Allowances (Per Diem for Meals and Incidentals)**

Subsistence allowances will be allowed only when travel related expenses are incurred for a trip 25 miles or more from Arcata. For each complete 24 hour period, the maximum subsistence allowance for meals will be \$41.00:

Breakfast	\$ 9.00
Lunch	\$12.00
Dinner	\$20.00
Total	\$41.00

For travel, which is less than 24 hours in duration or is the first fractional parts of a period of travel or more than 24 hours, the allowances listed above will be allowed provided that:

For Breakfast	Travel begins before 7:00 a.m.
For Lunch	Travel begins before 12:00 p.m.
For Dinner	Travel begins before 6:00 p.m.

For travel, which is the last fractional parts of a period of travel of more than 24 hours, the allowances listed above will be allowed provided that:

For Breakfast	Travel extends past 9:00 a.m.
For Lunch	Travel extends past 2:00 p.m.
For Dinner	Travel extends past 6:00 p.m.

If a conference fee is used to cover any of the above meals, an equivalent amount will be deducted from the maximum allowances. The person traveling may be reimbursed for parking and transportation costs, taxi fares, and business phone calls in addition to per diem providing they have receipts or other documentation.

**2. Lodging**

Actual **original** receipts must be submitted for **all** lodging reimbursements. The actual cost will be reimbursed only if the amount is indicative of a reasonable selection of accommodations where several rates are available.

The Travel Expense Report is used to report actual trip cost, to submit all required receipts, and to receive any needed reimbursement. The Travel Expense Report, along with all required receipts and documentation, shall be submitted to the Business Office within 30 days after the trip.

**3. Travel Advances**

Travel advances may be made with approval by the General Manager. Substantiation for all special advances shall be submitted to the Business Office within 30 days after the trip. In no case may this substantiation occur after 60 days. If this substantiation is not completed within 60 days, any unaccounted for and unreturned advance monies will become taxable income to the employee, and be included on a Form W-2.

**4. Mileage Reimbursement**

Personal vehicles will only be reimbursed for actual gas expenses supported by receipts. Prior approval by the General Manager is required in order to use a personal vehicle.

Section: **Policy Statement - Fiscal**

Subject: **Reserve Policy, Fund Designation and Procedure for Expenditure**

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**Purpose:** The Associated Students Reserve Policy and Fund Designation provides guidelines for basis of the annual review of the A. S. fiscal viability, and to provide the Council and General Manager sufficient funds to address contingencies, emergencies and budgetary impact and at the same time to have adequate working capital to maintain programs, services, facilities, finance non-routine replacement, meet the needs of future growth, and other priorities that the A. S. Council may have that falls within the Mission of the Associated Students.

**New/Revised:** November 2, 2015

**Council Adoption Date:** December 11, 2000

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## **I. Fund Designation**

Appropriations to Reserves - Excess revenues will be allocated annually to the following reserve areas unless specifically exempted by A. S. Council. Operating Reserve, Capital Purchase Reserve, and Special Projects & Facilities Reserve.

Background - The establishment of adequate reserve policies for CSU auxiliaries is required to meet the California State University financial standards established by the Education Code, Section 89904(b). Section 89904(b) states that auxiliaries shall implement financial standards by the establishment of reserve funds for current operation, capital replacement, and new ventures so as to assure fiscal viability.

**Operating Reserve** is the “savings account” of the Associated Students used to address contingencies, emergencies, budgetary impacts such as an unanticipated shortfall in projected enrollment, and other non-routine expenditures.

Sources of Funds for Operating Reserve - 80% of the current year excess revenue will be placed annually in the operating reserve.



**Capital Purchases Reserve.** This reserve is established to replace capital inventory as needed. It may also be used to make new acquisitions when deemed appropriate.

Source of Funds for Capital Purchases Reserve - 10% of the current year excess revenue will be placed annually in the capital purchase reserve.

**Special Projects & Facilities Reserve.** This reserve shall be used for the maintenance and improvement of existing facilities or the construction of new facilities.

Source of Funds for Special Project and Facilities Reserve - 10% of the prior year's fund balance will be placed annually in the special projects and facilities reserve.

The maximum amount which should be retained for on-campus reserves combined is up to 30% of current year expenditures.

## **II. Procedure for the Expenditure of A.S. Reserves**

Requests for funds shall be made in writing and shall at a minimum include the following information:

1. Program requesting funds;
2. Complete description of project of item(s) to be purchased;
3. Justification for Associated Students funding (how will students benefit from this expenditure); and
4. Other sources of funding explored and outcome of inquiry.

Each request must be provided to the Administrative Vice President so that the request may be introduced at the next meeting of the Board of Finance.

As the following meeting of the Board of Finance, the request will be considered under old business. A simple majority of committee members may approve the proposal for recommendation to the A.S. Council.

The Board of Finance shall review all requests for expenditures.

A majority vote of the A.S Council shall be required for approval of all allocations of Associated Students funds.

Allocations from any of the reserves also require the approval of the University President (or designee).

The Associated Students of Humboldt State University also seeks to invest reserve funds and any excess funds with the objective of 100% preservation of capital at as high a yield as possible.

Should an emergency arise or an unscheduled need to make a routine maintenance repair exist, standard expenditure procedures shall be waived and the General Manager shall be authorized to commit up to \$5,000 from the appropriate reserve. Should an emergency exist and a sum greater than \$5,000 be required, the consent from either the A.S. President, or A.S. Administrative Vice President shall suffice. Should the General Manager be unable to obtain the required consent, he or she may commit the required amount of funds to resolve the problem. In all cases, A.S. Council shall be notified of the expenditure as soon as possible but not later than their next regularly scheduled meeting.

**Section:** Policy Statement – Fiscal

**Subject:** General Investment Policy

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**Purpose:** To provide general guidance relative to the delegation of authority and responsibility and the policies needed.

**Revised:** October 18, 2010

**Council Adoption Date:** December 11, 2000

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**Policy –** It is the policy of the Associated Students that the principle objective of the investment manager shall be to safeguard the principal. The secondary objective shall meet the liquidity need of the Associated Students. The third objective shall be to return an acceptable yield.

Aside from the A. S. fee monies that are on account with the State in the CSU Trust funds and funds needed to maintain current obligations which are kept in commercial banks; management is authorized to establish an account with the Local Agency Investment Fund (LAIF) which is managed by the Treasurer of the State of California. The Associated Students Reserve Policy and Fund Designation provides guidelines for basis of the annual review of the A. S. fiscal viability, and to provide the Council and General Manager sufficient funds to address contingencies, emergencies and budgetary impact and at the same time to have adequate working capital to maintain programs, services, facilities, finance non-routine replacement, meet the needs of future growth, and other priorities that the A. S. Council may have that falls within the Mission of the Associated Students.

**Section:**     **Policy Statement - Fiscal**

**Subject:**     **Social Responsibility Policy**

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**Purpose:**     It is recognized that the Associated Students may purchase merchandise from corporations and the policies of such corporations may have impact on the societies of the countries in which they do business.

**New/Revised:**

**Council Adoption Date:**   December 11, 2000

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The Associated Students shall make a good faith effort to invest in and/or purchase from companies that do not discriminate on the basis of race, religion, color, creed, sex or sexual orientation, or which engage in business activities with governments that discriminate. In addition, the Associated Students shall make a concerted effort to purchase only from companies whose merchandise originates from facilities with a commitment to the highest standards of business ethics, regard for human rights, and are environmentally responsible. It shall be the A. S. Council's responsibility to review individual issues and take action as a Council on a case-by-case basis as these issues arise.



**Section:** Policy Statement - Fiscal

**Subject:** Public Relations Expenditure Policy

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**Purpose:** Title 5, 42502(i), requires that governing bodies of auxiliary organizations approve expenditures for public relations or other purposes that serve to augment State subsidies for campus operations. The HSU President shall file with the Chancellor a statement of such policy on accumulation and use of public funds for all auxiliary organizations. The statement will include the policy and procedure on solicitation of funds, the source of funds, the purpose for which the funds will be used, and allowable expenditures and procedures of control.

**New/Revised:** March 8, 2002

**Council Adoption Date:** March 8, 2002

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## **I. Policy**

Expenditures can be made from Associated Students funds for public relations purposes when the activities have a direct benefit upon the interest of the Associated Students. The primary rationale for expenditures must reflect the overall benefit to the Associated Students.

## **II. Definition of Public Relations Expenditures**

Public Relations expenditures are defined as expenses related to the support of University development and fundraising activities. These expenses are typically for goods or services that may not be readily seen as within the immediate mission of the Associated Students.

## **III. Solicitation**

Funds may be solicited from any entity provided that any funds received will be deposited fully with the Associated Students. In accepting contributions, potential costs incurred by the Associated Students in future maintenance on the donations must be addressed prior to acceptance.

## **IV. Allowable Expenditures**

Expenditures may be incurred for materials, supplies, meals, overnight lodging and travel according to Associated Students guidelines.

## **V. Accounting Control**

All public relations expenditures should be documented with receipts, invoices, and other materials as evidence of the expense. The names of individuals participating in the public relations activity and receiving or benefiting from these expenditures shall be listed as a part of the documentation for reimbursement/payment purposes.

## **VI. Required Signature Authority**

All public relations expenditures require approval of the General Manager and the Administrative Vice President.

**Section:** Policy Statement – Fiscal

**Subject:** Hospitality Expense Policy

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**Purpose:** This policy serves to define hospitality expenses in compliance with CSU Executive Order #761.

**New/Revised:** March 8, 2002

**Council Adoption Date:** March 8, 2002

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## **I. Policy Provisions**

Hospitality expenses may be paid with Associated Students funds to the extent that the purchase and use of these services and items:

- Is consistent with the mission and fiduciary responsibilities of the AS;
- Conforms to IRS regulations;
- Is reasonable and allocable to the program being charged; and
- Represents the best use of AS funds.

This policy applies to activities that promote the AS to the campus and public communities, and the provision of hospitality in connection with official AS business. It also specifies which AS funds may be used for such purposes.

## **II. Authority**

California Code of Regulations, Title 5, Division 5, California Code of Regulations; Section 41600, 41601; California Education Code Sections 66000, 89030, 89035, 89044; HR 96-11.

## **III. Definitions**

**Approving Authority** – a person to whom authority has been delegated to approve expenses (AS General Manager and Administrative Vice President).

**Award** – a gift of tangible personal property in recognition of service or achievement directly benefiting the AS.

**Business Meal** – a meal at which official AS business is conducted and meets the standards for reimbursement set forth in Table 1 below. To qualify as a



reimbursable Business Meal, the meal must be a necessary and integral part of the business meeting.

**Gift** – something of value given or bestowed upon an individual, group, or entity with the expectation of benefit accruing to the AS.

**Honorarium** – a payment given as a token of thanks and appreciation, as to a guest speaker.

**Hospitality** – the provision of meals (catered or restaurant) or light refreshments (beverages, hors d'oeuvres, pastries, cookies, etc.) at a business event or meeting, or the provision of promotional materials, gifts, and travel expenses to official guests of the AS. Hospitality includes expenses for activities that promote the AS to the public and foster community relations, usually with the expectation of benefits accruing directly or indirectly to the AS.

**Official Host** – an AS employee or Council member who hosts a meeting, conference, or event.

**Official Guest** – a person invited by an official host to attend an AS meeting, conference, reception, or event. Examples of official guests include employees and students from another campus, members of the community, or media representatives. Employees and students of the AS are not considered official guests.

**Promotional Materials** – a gift of tangible personal property of minor value that is distributed to promote the name or image of the AS, to provide information, or to enhance campus productivity.

**Reasonable Cost** – the amount a prudent person would have paid for the goods or services under the circumstances.

**Work Location** – the place where the major portion of an employee's working time is spent, or the place to which the employee returns during working hours upon completion of special assignments.

#### **IV. Allowable Expenses and Occasions**

Hospitality expenses must be directly related to, or associated with, the active conduct of official AS business. When a AS employee or Council Member acts as an Official Host, the occasion must, in the best judgment of the AS General Manager, serve a clear business purpose, with no personal benefit derived by the Official Host or other AS employees or representatives. In addition, the expenditure of funds for hospitality should be cost effective and in accordance with the best use of funds.

When determining whether a Hospitality expense is appropriate, the Approving Authority must evaluate the importance of the event in terms of the costs that will be incurred, the benefits to be derived from such an expense, the availability of funds, and any alternatives that would be equally effective in accomplishing the desired objectives. Hospitality expenses, including awards and gifts, must conform to IRS regulations.

Hospitality expenses are allowable in the following circumstances:

- A. When the AS hosts Official Guests, including auxiliary employees and students visiting from another campus;
- B. When the AS is the Official Host or sponsor of a meeting of a learned society or organization;
- C. When the AS is the host or sponsor of meetings of an administrative nature that are directly concerned with the welfare of the AS and the provision of hospitality is a *necessary and integral* part of the business meeting and not solely a matter of personal convenience;
- D. When the AS hosts receptions held in connection with conferences, meetings of auxiliary organizations, fundraising events, meetings of student organizations and groups, student events such as commencement exercises, and meetings of other university-related groups;
- E. When the AS hosts receptions for the benefit of employee morale, employee recognition, or length of service awards or retirement presentations;
- F. When the AS hosts job candidates;

Payment of or reimbursement for hospitality expenses are not permitted when these expenses are strictly entertainment in nature and not related to the active conduct of official AS business.

## **V. Funding Sources**

Hospitality expenses may be paid from Associated Student Body Organization funds, subject to the rules outlined below and the restrictions identified in Table 1.

## **VI. Approval of Transactions**

When requesting reimbursement, individuals must adequately document the business purpose of the hospitality expense. The following information is considered appropriate when submitting requests for reimbursement of a hospitality expense:



- The nature of the expense or activity;
- The date, time and location of the meeting or activity;
- The number of guests in attendance; and
- The business purpose served and benefit to the AS.

For audit purposes, original itemized receipts or invoices are required AS reimbursement documentation. Payments not supported with original itemized receipts are considered income by the IRS and are reportable.

Individuals with delegated approval authority may not approve their own expenses, and individuals may not approve expenses of their supervisor. However, the AS President may approve expenses of the General Manager.

**Table 1**  
**HUMBOLDT STATE ASSOCIATED STUDENTS**  
**Eligible Hospitality Expenses**

Hospitality Expense	Associated Students Funds
Food and beverages (other than alcoholic beverages) for meetings attended only by employees of the same work location (qualifies AS business meal expense)	Yes
Food and beverages (other than alcoholic beverages) for meetings attended by official guests (qualifies AS business meal expense)	Yes
Alcoholic Beverages	No
Gifts/Honoraria	Yes
Awards	Yes
Promotional Items	Yes
Travel	Yes
Receptions and events directly related to AS activities	Yes

**Section:** Policy Statement – Fiscal

**Subject:** Purchasing Policy

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**Purpose:** To provide program directors with policy and regulations governing Associated Students purchases. Student body organization funds obtained from mandatory fees may be expended for the programs approved by the Board of Trustees as per Title 5, Section 42500, 42659.

**New/Revised:** October 18, 2010

**Council Adoption Date:** April 8, 2002

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**A. Policy Provisions**

Due to the diversity of Associated Students programs and services and the accompanying demands of receiving supplies and services on a timely basis, the purchasing responsibility rests primarily with the program directors in accordance with their budgetary guidelines. The General Manager is ultimately responsible for all purchases via the approval procedures established through the cash disbursement system.

Purchases must be made in accordance with Associated Students (AS) budget language as approved during the annual budget process.

All AS funded programs are responsible for reading and following the budget language. See attached Budget Language.

**B. Policy Regulations**

Consistent with the policy provisions set forth in Section A. above, the following regulations apply to Associated Students purchases:

1. Approval of A. S. Expenditures must be made in accordance with the Fiscal Code.



2. Purchases made from AS Unallocated Funds must be made according to Procedures for Proposed Expenditures. When feasible, the environmentally responsible purchase option shall be approved.
3. Purchases made from AS Reserve Funds must be made according to the Reserve Policy, Fund Designation and Procedure for Expenditure. When feasible, the environmentally responsible purchase option shall be approved.

**C. Authority to Purchase**

1. Council and/or Board of Finance approval is required if a contemplated purchase is not within an approved operating budget guideline. Requests for expenditures of unallocated funds less than amount designated by Council in current year budget (currently \$300) may be approved by the Board of Finance. These requests will not require ASC approval.
2. Program Directors failing to follow the budget language or procedures may be assuming a personal liability for payment to the vendor and may be subject to appropriate disciplinary action.
3. Should an emergency arise or an unscheduled need to make a routine maintenance repair exist, standard expenditure procedures shall be waived and the General Manager shall be authorized to commit up to \$1,000 from the appropriate reserve. Should an emergency exist and a sum greater than \$1,000 be required, the consent from either the A. S. President, or A. S. Administrative Vice President shall suffice. Should the General Manager be unable to obtain the required consent, he or she may commit the required amount of funds to resolve the problem. In all cases, the A. S. Council shall be notified of the expenditure as soon as possible but no later than their next regularly scheduled meeting.



**ASSOCIATED STUDENTS  
HUMBOLDT STATE UNIVERSITY**

**2010-11 BUDGET LANGUAGE**  
*(Applies to all programs receiving A.S. funds)*

1. Approved Uses of Student Body Organization Funds. The principle underlying the expenditure of student body organization funds collected through mandatory fees is that such expenditures shall be made in programs that reflect the broadest variety of student interests and that are open to all students that wish to participate. Student body organization funds obtained from mandatory fees may be expended for the programs approved by the Board of Trustees as per Title 5, Section 42500, 42659.
2. All A.S. funded programs are responsible for reading and following the budget and budget language.
3. Failure to comply with budget language stipulations may result in funds being frozen, or other disciplinary action, pending Board of Finance action.
4. If the Board of Finance encounters a program that chooses not to comply with the policy enumerated in this document, the Administrative Vice President will request that the program's budget administrator attend a meeting to discuss how the program can come into compliance. If the program continues to not comply with the policy, the Board of Finance reserves the right to take those instances of noncompliance into account during formulation of the program's annual budget.
5. A.S. funds cannot be used to purchase alcohol.
6. As per CSU Policy related to Student Travel (Executive Order No. 1041), all students are required to sign a "Release, Hold-Harmless and Informed Consent" statement prior to participating in a CSU-affiliated program which requires air and/or ground transportation. Anyone traveling by air and/or ground transportation on behalf of an Associated Students program must have a completed RELEASE AND HOLD-HARMLESS STATEMENT on file with the Program Director.
7. AUTHORIZATION TO USE PRIVATE VEHICLES FOR ASSOCIATED STUDENTS APPROVED TRAVEL. Anyone traveling on behalf of an Associated Students program must have a completed authorization form on file with the Program Director.
8. Any promotional materials, print, email, listserv—printed or sent out, needs the **AS logo to be clearly represented and prominently displayed**. This includes programs and events funded by the ACB/MCC Allocation Board. Promotional materials shall also include the name of the sponsoring club and/or A.S. Program.

Violations will be reviewed by the A.S. Administrative Vice President, which may result in a fine not to exceed \$50. A fine in excess of \$50, or other disciplinary action, will be reviewed and approved by the Board of Finance.

9. Any budgeted media area must include **without alterations** the following disclaimer:

*The [Name of Publication] is the official newsletter of the [Name of Program] which is funded by the Associated Students of Humboldt State University. The views and content of the [Name of Publication] are not censored or reviewed by the Associated Students. All correspondence regarding this publication should be addressed to:*

*[Name of Program]  
[Name of Publication] Editor  
Humboldt State University  
Arcata, CA 95521  
or call  
826-[Phone number of Program]*

*All responses from readers or letters to the editor of the [Name of Publication] will be published, unedited, if requested. Copies of all correspondence should also be sent in writing to:*

*Associated Students  
Humboldt State University  
Arcata, CA 95521*

10. To assure that A.S. program publications are effective in reaching the student population in a timely manner, publication guidelines have been developed.

A.S. publications must be available and distributed by the following deadlines or A.S. funds cannot be utilized for payment.

Fall Semester publication(s): No later than December 6, 2010  
Spring Semester publications(s): No later than April 25, 2011

(A possible five day grace period is available with **advance** approval from the A.S. Administrative Vice President and General Manager.)

**Please note:** Program publications funds have been allocated on a per issue basis as requested in the 2010-11 budget request. If a program is not successful in producing fall semester publication(s), the funds do not roll forward to the spring semester.

11. Expenditures of Associated Students funds within line-items of programs as allocated by the A.S. Council will be strictly adhered to. All transfers of funds between line-items must be requested in writing and approved by the A.S. Administrative Vice President and General Manager. The Board of Finance must approve transfers of over \$199 between line-items. YES, Multicultural Center are examples of programs. Hourly, Work study, Special Projects, Supplies and Services, Publicity are examples of line-items.
12. **STIPENDS**—paid hourly: Stipends are intended to reward students serving in leadership roles within A.S. Programs. For **stipend** positions, annual amounts are as follow:



1. Program Director \$1,750 (\$875 per semester)  
A program director is generally the student that has overall administrative responsibility for a program. A program director usually works 7-8 hours a week during the academic year.
2. Co-Director \$1,250 (\$625 per semester)  
Co-Directors generally share the oversight of a program based on a description of duties. A co-director generally works 5-6 hours a week during the academic year.
3. Assistant Director \$875 (\$437.50 per semester)  
Assistant director's support the director and/or the co-director with the program's administration. An assistant director generally works 3-4 hours a week during the academic year.

The amount paid is split between Fall and Spring semester (unless otherwise noted). If the stipend portion is not rewarded Fall semester, it does not roll forward to the Spring semester. The same person cannot receive more than one stipend within each program without prior approval of the Board of Finance.

### 13. SPECIAL PROJECTS FUNDS:

**FREE ADMISSION:** Admission to programs receiving ACB, Multicultural Center, and Women's Center grants shall be free. This includes programs sponsored with Special project-In house funds

**FOOD** Programs that include a line-item for Grants, Special Projects/Special Projects - In House (groups listed above) can use funds for the purchase of food items as per the following guidelines.

ACB and Women's Center: Food purchases must be an integral part of the program, not the sole purpose of the program/event (i.e., a dinner), For food purchases over \$50 per event, written prior approval must be obtained from the Administrative Vice President in consultation with the A.S. General Manager.

Multicultural Center: Food purchases must be an integral part of the program, not the sole purpose of the program/event (i.e., a dinner), For food purchases over \$200 per event, written prior approval must be obtained from the Administrative Vice President in consultation with the A.S. General Manager.

14. Retreat funds may be used for lodging, transportation, room rental, group activity, and/or food expenditures.
15. Environmentally Responsible Purchases – The Associated Students is committed to making environmentally responsible purchases with Associated Students funds. Program Budget Administrators will explore environmentally responsible purchase options, and when feasible, choose the environmentally responsible option.
16. When feasible, all A.S. program printed publications, flyers, and/or newsletters supported by A.S. funds shall use 100% post consumer recycled or reused paper.
17. A.S. funded shirts/sweatshirts shall be made from organic cotton or other environmentally friendly material (e.g. bamboo, hemp). The A.S. will help clubs and programs afford



organically grown cotton shirts by considering proposals to the Board of Finance to assist with costs.

18. Anticipated Revenue - Programs whose budgets are in part or whole, dependent upon revenue in addition to Associated Students fees, may not expend more than that amount of Associated Students fees allocated and the revenue realized. "Revenue Realized" is defined as safe, predictable, and realizable in the judgment of the Associated Students General Manager.

19. Associated Students funded programs may not expend A.S. funds to endorse an A.S. elections candidate (including coalitions) or engage in an activity that is beneficial or detrimental to any candidate. Use of Associated Students funds for these purposes is prohibited.

Associated Students funds shall not be used to endorse referenda, initiatives, or recalls during the elections.

Associated Students funded organizations are prohibited from endorsing candidates, coalitions, or recalls during the elections.

20. Associated Students funds shall not be used to support or oppose any candidate for public office, whether partisan or not, or to support or oppose any issue before the voters of this state or any subdivision thereof. This shall not apply to expressions published in the student press, as per Title V, Section 42403C.

21. Unallocated Funds: Requests for expenditures of unallocated funds less than \$300 may be approved by the Board of Finance. These requests will not require A.S. Council approval.

22. Requests for expenditures of less than \$300 for A.S. equipment maintenance and (computer) support may be approved by the Administrative Vice President and General Manager. These requests will not require Board of Finance approval.

23. Food purchased by A.S. Government shall be certified organic when feasible. The A.S. will help clubs and programs afford organically grown food by considering proposals to the Board of Finance to assist with costs. Preference will be given to locally grown organic when there is an option between local and non-local organic food.

24. Each A.S. Program shall be appointed a liaison from an Associated Students General Council or Executive position for advising through the budget process in consultation with the A.S. Administrative Vice President.

25. Paper purchased by A.S. Government shall be 100% post-consumer content. The A.S. will help clubs and programs afford 100% post-consumer content paper by considering proposals to the Board of Finance to assist with costs.

26. A.S. programs are encouraged to print materials double sided when feasible.

27. A.S. programs are encouraged not to use A.S. funds to purchase bottled water when feasible.