

**HUMBOLDT STATE UNIVERSITY CENTER
BOARD OF DIRECTORS**

Regular Meeting on Thursday, October 22, 2020

Zoom Meeting ID: <https://humboldtstate.zoom.us/j/99767618871>

The Humboldt State University Center Board of Directors met on the above date online via Zoom, consistent with the CA Governor's Executive Order N25-20, suspending certain open meeting law restrictions. Chair, Jeremiah Finley, called the meeting to order at 5:17 p.m.

Directors Present: Jeremiah Finley, Steve Martin, Marissa Miller, Armeda Reitzel, Mark Rizzardi, Amber Blakeslee, David Lopez, Jourden Lamar, Eboni Turnbow

Directors Absent: None

Also Present: Wendy Sotomayor, Deserie Donae, Melanie Bettenhausen, Bridget Hand, Roy Furshpan, Ruth Sturtevant, Carlos Holquin, Caroline Lee, Linda Pereira, Heidi Chen, Lynne Sandstrom, Jason Meriwether, Sherie Gordon, Michelle Caisse, Sarah Long, Randy Erickson, Rachel Napier, Casey Park

MINUTES:

SUBJECT: Approval of Agenda

MOTION: It was moved (Reitzel) and seconded (Miller) to approve the Agenda.

ACTION: The motion was approved unanimously.

SUBJECT: Approval of the Meeting Minutes

MOTION: It was moved (Miller) and seconded (Reitzel) to approve the Minutes from the October 8, 2020 and October 15, 2020 Board meetings.

It was noted that in the October 8, 2020 Minutes that it is stated that San Jose is located in San Jose County when it is actually located in Santa Clara County and the Board agreed on this being corrected.

ACTION: The motion was approved unanimously.

SUBJECT: Seating of New Board Member Jeremiah Plata

MOTION: It was moved (Miller) and seconded (Reitzel) to seat Jeremiah Plata to the Residence Hall Association Representative position.

ACTION: The motion was passed unanimously.

SUBJECT: Public Comment

There was no public comment.

SUBJECT: Chair's Report – Jeremiah Finley, reporting

Alumni Representative – The University is working to fill this seat.

Possible Bookstore Relocation – There has been no further movement on the discussion about possibly moving the Bookstore.

Vacancies – There are still vacancies for students, an alumni, a community representative and a faculty member.

Chancellor's Office Audit – The Audit has continued with preliminary recommendations in development. IT has been noted as an area that needs attention.

Space Allocations – At the beginning of the year, there were conversations about space reallocation on campus and spaces like the Humboldt Bay Aquatic Center. The Programs & Facilities Committee will begin to meet to collaboratively work with the Dean of Students Office and Associated Students to create a new design for the student union.

SUBJECT: Interim Executive Director Report – Wendy Sotomayor, reporting

UC Operations Update – Board members were reminded to sign the Conflict of Interest Statement via AdobeSign. For Executive Committee members, they were reminded to complete the DoodlePoll to help determine the Executive Committee meeting time.

San Jose State University Football Team – The San Jose State University Football team did return to Santa Clara County as the county lifted restrictions, allowing for their practice. If the county returns to a higher risk level and restricts gatherings again, the football team may return to HSU and Dining Services would provide them with catered meals and the team would use the Student Recreation Center in the late night hours again. HSU is currently working with the Humboldt County Health Department to work through plans if this situation presents itself.

Possible Dine-in Options – Dining Services have been working closely with Housing and the University discussing possible dine-in options. While Dining Services do have an approved re-opening plan to follow COVID-19 protocol, including an approved social distancing seating chart for the J, the UC is waiting until after face-to-face instructions end to see how many students will remain in Housing on campus and which Dining locations will remain open. If a dine-in option is to be offered, the UC will continue work with the campus Emergency

Operations Committee with input from the Humboldt County Health Department to assess when and if the campus is ready to take the risks associated with dine-in options for residents.

Bookstore – Bookstore sales are down 65% this year. The UC is having ongoing discussions on how to increase sales in a virtual world and how to keep up with virtual trends, for instance providing digital course books at a reasonable cost to students. As for a possible relocation of the Bookstore, the UC is still in a phase of discussion and research. The UC is waiting for Follett to provide input on expected earnings or changes if the Bookstore is to move to the first floor of the Jolly Giant Commons. Once this input is gathered, the UC Board, the Associated Students Board and the University, Space, and Facilities Advisory Committee can expect to receive formal presentations on the proposed move options.

HBAC – There are no updates or changes to report. The lease agreement still under review between Humboldt State University, the City of Eureka and the Department of Boating and Waterways.

Chancellor's Office Audit Report – Sotomayor met yesterday with the Chancellor's Office Audit Manager, Caroline Lee. Lee's hopes are that the audit's field work collection of information and testing samples will be completed within the next 2-3 weeks. An initial report with observations and recommendations will then be presented to the Board and campus. There were concerns with IT that have been brought to Sotomayor's attention. There is a meeting tomorrow with campus IT and administrators to discuss a response to the IT concerns. There will be collaborative effort between the UC and campus to take immediate action to attend to the areas of concern.

Arcata Community Pool Board Meeting – The Arcata Community Pool Board met last night. The Pool Board contemplated providing the UC with a 90-day notice, effective November 1st with an end date of January 31st but ultimately did not take action to do so. The Pool Board identified they do not have a transition plan in place to move forward with the 90-day notice. The Pool Board expects to receive Prop-68 funding in December and plans to pay back the \$75,000 line of credit balance immediately upon receipt of the Prop-68 funds.

Deferred Maintenance Report – Sotomayor is scheduled to meet with Facilities Management to discuss the UC's deferred maintenance and capital projects for both short and long-term planning.

MOTION: It was moved (Reitzel) and seconded (Martin) to accept the Executive Director's Report.

It was asked when the Board can expect to hear more about the relocation of the Bookstore. Sotomayor said the campus is interested for the new location to be ready for Fall 2021 so she expected to have something on paper within the next

month or two. A member asked if the first floor of the Jolly Giants Commons is the only location being considered for re-location. Sotomayor replied that Follett is also preparing a proposal to stay in the current Bookstore location with a reduction in the classic bookstore's footprint to make space for a coffee shop and lounge to be incorporated. Sotomayor noted that the location above the College Creek Marketplace was briefly considered by the campus before being determined to not be a viable option. Facilities Management and specifically Mike Fisher are involved in these meetings and discussion. Facilities Management is looking at the Jolly Giant Commons and projecting costs for renovations. Follett has projected it would cost them a half million dollars for the space to be ready for their relocation, but HSU has projected higher costs than that. Sotomayor noted that these costs might become part of contract negotiations, as the UC-Follett Contract will expire on June 30, 2021. She clarified that, based on the conversation, the renovations do not seem to be coming from UC. After further questioning if any other locations are being considered, Sotomayor committed to following up with the questions about scoping out other options for relocation.

ACTION: The motion was approved unanimously.

SUBJECT: Audit Committee Report – Jeremiah Finley, reporting

2019-20 Independent Audit Report and Special Presentation – The Audit Committee accepted the Independent Audit Report. Sarah Long the Assistant Controller at HSU walked the Committee through the Letter to Management.

CSU Advisory and Audit Services Update – Sotomayor walked the Audit Committee through the process of a Chancellor's Office Audit. The Audit Committee will meet at a higher frequency this year to receive reports on the progress of the Chancellor's Office Audit.

MOTION: It was moved (Reitzel) and seconded (Miller) to accept the Finance Committee Report.

ACTION: The motion was approved unanimously.

SUBJECT: Finance Committee Report – Amber Blakeslee, reporting

2019-2020 University Center Financial and Audit Report Update – The Committee met yesterday. Sotomayor presented the internal annual financial statements to the Committee. Compared to the independent audit statements, internal financial statements provide a deeper break down of the separate UC Areas. Instead of providing mid-year and annual financial statements, UC management will now be providing quarterly financial statements to the Finance Committee.

University Center Reserves Review – The Committee reviewed the Reserves and talked about aligning the reserves with a new 5-year financial plan that incorporates goals and capital improvement. The Committee noted that the stateside fee and UC reserve could use further inspection to make sure both reserves aren't saving money for the same goals. Reserves are being leveraged to subsidize this year's budget and to fund necessary capital improvement projects.

Voluntary Employees' Beneficiary Association (VEBA) Trust Update – The Committee did not have time to review this item.

MOTION: It was moved (Lopez) and seconded (Reitzel) to accept the Finance Committee Report.

ACTION: The motion was approved unanimously.

SUBJECT: Unfinished/Old Business

HSU Presidential Letter September 24, 2020: Failure to Comply with Operating Agreement – At the meeting on October 8th, the Board moved to request that representatives of the University President attend today's meeting to answer questions regarding the Notice of Termination. Dr. Jason Meriwether, Acting President and Sherie Gordon, Interim Vice President of Administration and Finance have come to speak to the Board regarding the questions that the Board provided in advance (see the questions [here](#)). Finley explained how this information and discussion item would proceed. Finley will ask the question, Dr. Meriwether and Vice President Gordon may give their response, then Board members may raise their hands to then be given time by the Chair to ask a follow-up question.

Finley read question 1, "Does HSU want the UC to cure the alleged breaches and continue to have an operating agreement with CSU for the same primary functions serving HSU?" Meriwether responded, "Yes."

Finley read question 2.a. "Alleged Violation No. 1: On October 1, 2019, the UC authorized a \$300,000 Line of Credit to the North Humboldt Recreation and Park District in Violation of Section 2, Section 4, and Exhibit A of the Agreement.

a. The Notice of Termination indicates that the UC violated Section 4 of the Agreement, which provides that "[the UC] agrees to maintain and operate is organization in accordance with all applicable laws, regulations and CSU and campus rules, regulations and policies." Section 4 further states that "[f]ailure of [the UC] to comply with any term of this agreement may result in the removal, suspension or probation of Auxiliary as an auxiliary organization in good standing. Such action by CSU may result in the limitation or removal of Auxiliary's right to utilize the CSU or campus name, resources and facilities (CCR tit.5, §42406)."

Assuming that the UC's operations were not compliant, why did HSU/CSU seek to terminate the Operating Agreement pursuant to Section 22, rather than probation

or suspension?

Meriwether responded, "We followed the option in the Operating Agreement."

It was asked why cancellation was the first action taken by the state. To which Meriwether responded, "We identified what we believed to be breaches. We wrote the letter so that the Board can solve the breaches."

Finley read question 2.b. "Assuming that the line of credit issued by the UC to the Arcata Community Pool was a breach, and with the understanding that the Pool's ability to draw on the line of credit expired on September 30, 2020, what does the UC need to do to satisfactorily "cure" this alleged violation?"

Meriwether responded that he is not in a position to tell the Board what to do. He believes that it's the Board's responsibility to fulfill its fiduciary responsibility which means to evaluate the letter and the accompanying attachments and chart a course of action that the Board can present to the University. Meriwether expressed that this course of action should be detailed in a formal, written response to the University so that the University may review, consult and provide a response to the UC.

Gordon supported the statement, adding that she emailed Sotomayor and the Coordinator Casey Park before the meeting to say that the University is looking for a detailed letter proposing how the Board will resolve the breaches. Once the University receives that letter, they can take the time to thoroughly review, consult and provide a response.

Finley read question 2.b.1. "If the Pool was required to repay the entire line of credit by September 30, 2020, what would the impact be if the Arcata Community Pool asks for an extension on the repayment of the outstanding balance due on the line of credit? Specifically, would HSU allow the UC to re-negotiate a repayment plan that extends to the end of this fiscal year, June 30, 2021?"

Meriwether said, "Again, we cannot tell you what to do."

It was noted that these questions were drafted in the interest of saving time, in the hopes of gaining input for the University Center to incorporate into the formal response.

Gordon added that she and Dr. Meriwether are present on behalf of President Jackson, and although Dr. Meriwether is Acting President, there cannot be unilateral action taken while Dr. Jackson is on leave attending to personal matters. Gordon and Meriwether encourage the Board to act quickly to formulate and provide a formal response to the items laid out in the letter so that the University can respond.

Finley read question 2.b.2. “What would be the impact on the UC’s deadline to cure the alleged breaches under the Notice of Termination if the Arcata Community Pool defaults on its repayment obligations? For instance, would the University provide an extension to the deadline of December 23, 2020, in order for the UC to initiate settlement discussions with or collections actions against the Arcata Community Pool?”

Meriwether said, “The Operating Agreement provided for a 90-day cure period and I believe we would follow that.” It was questioned if there was any way that the University would extend these negotiations. Meriwether responded. “The Operating Agreement provides for a 90-day window. Again, I cannot tell the Board what to do.”

Time and a lack of flexibility in the 90-days were noted as a concern by a board member. It was also commented that the Arcata Community Pool Board will likely be terminating the agreement with UC and paying back the debt when they get the Prop 68 funds. It was asked if there was any advice from the University on whether the UC should terminate all agreements as soon as possible and possibly leave these other community entities “in the lurch.”

Meriwether assured that there is no intention from the University to sit on the response from the UC. He encouraged again for the UC to write a formal response, present it, and allow the University to respond accordingly.

Finley read question 3, “Alleged Violation No. 2: The UC Transferred \$100,000 to the NHRPD in Violation of Section 2, Section 4, and Exhibit A of the Agreement. Assuming the UC violated a provision of statute, regulation, policy, or its Operating Agreement with the CSU by transferring \$100,000 to the NHRPD as a draw on the line of credit provided by the UC to the Arcata Community Pool, what must the UC do to adequately and appropriately cure this alleged violation in whole?”

Meriwether reiterated that the Board has to review the letter, review the attachments, investigate the items in the letter, and then make the decision on how to proceed. After review and determination, the Board should provide the University with a formally written response. Meriwether noted that questions 3 and 4 were similar and that his response to both is to review and provide a written response.

Finley read question 4.a. “Alleged Violation No. 3: The UC Transferred \$50,000 to the NHRPD for Operating Costs in Violation of Section 2, Section 4, and Exhibit A of the Agreement.

a. The Notice of Termination indicates, in part, that this transfer violated Integrated CSU administrative Manual (ICSUAM) 3103.02, which provides that “[p]ayments greater than or equal to \$50,000 require second level review and approval” and “ACH payments must be processed in accordance with standard

Payment procedures, including dual control and be reasonably secured from erroneous or fraudulent manipulation.” While it is expressly applicable to HSU and other California State University campuses, under what authority does HSU contend that ICSUAM 3103.02 is applicable to campus auxiliary organizations?

Meriwether responded that the letter and attachments clarify the basis and rationale for notice of termination.

Finley read 4.b. “Assuming that the UC violated a provision of statute, regulation, policy, or its Operating Agreement with the CSU by transferring \$50,000 to the NHRPD for the operating costs associated with the Community Pool, what must the UC do to adequately and appropriately cure this alleged violation in whole?

Meriwether provided that the answer is outlined in the Operating Agreement and the other attachments. He encouraged the Board to review those documents, make its determination to how to respond and provide that in writing to the University.

Finley read question 5.a. “Alleged Violation No. 4: The UC Entered into a Business Services Agreement with the NHRPD in Violation of Sections 2 and 4 of the Agreement. a. Assuming that the UC violated a provision of statute, regulation, policy, or it’s Operating Agreement with the CSU by entering the Business Services Agreement with NHRPD, what must the UC do to adequately and appropriately cure this alleged violation, in whole?”

Meriwether said he believes the Board should determine what it will do and present that in writing to the University for their response.

Finley read question 5.b.i. “The Business Services Agreement with NHRPD is set to expire on June 30, 2021.

i. Does the expiration of the NHRPD Operating Agreement cure this alleged violation?”

Meriwether clarified the question and responded that the Board has 90 days to cure the breaches, with an emphasis on cure.

A board member questioned if there is a preference of how the UC can cure any of these breaches, to which Meriwether replied that there is only a preference for the response to be formal and in writing.

Finley moved on to read question 6.a. “Alleged Violation No. 5: The UC Failed to Provide the University with Annual Letters of Attestation, Annual Reports of Internal Controls and Proper Segregation of Duties, and Quarterly Financial Statements in Violation of Section 3 of the Agreement.

a. Assuming that the UC violated its Operating Agreement with the CSU by failing to submit letters of attestation to the campus president by July 1, 2019 and

July 1, 2020, how does the UC satisfactorily cure this breach? If the UC provides each of the overdue letters of attestation within a reasonable date determined HSU, will this cure the breach?

Meriwether explained that the Board should determine what it will do and present that determination in writing so that the University can respond.

Finley read question 6.b.i. "Assuming that the UC violated its Operating Agreement with the CSU by failing to report the UC's "review of both internal controls and proper segregation of duties" to the campus president or designee by July 1, 2019 and July 1, 2020, what must the UC do to adequately and appropriately cure this alleged breach in whole?

i. What information must be included in the UC's "report" to the campus president regarding the UC's "review of both internal controls and proper segregation of duties"?

Meriwether responded that the Board should review the letter, work to design actions that will put the UC in compliance with the Operating Agreement and submit that in writing to the University.

Finley skipped question 6.c. and moved onto question 7.a. "Alleged Violation No. 6: The UC Violated Sections 3 and 4 of the Agreement When Members of the Board Refused to Participate in the President's Review of UC Programs.

The Notice of Termination indicates that the campus president "announced a review of the UC programs in August 2020" and that "multiple members of the Board refused to participate in this review." In reviewing the Zoom recordings and minutes from the August 27, 2020, board meeting of the UC Board of Directors, it appears that the "review and audit" was to be conducted by the CSU's Office of Audits and Advisory Services.

Additionally, it appeared that HSU contracted with Dr. Aaron Hart of HigherEd Connections to review the student services provided to HSU students by the University and its auxiliaries and the use of student fees. According to the UC Board minutes of August 27, 2020, Dr. Hart was to "start conducting his interviews" the following day, August 28, 2020.

a. For clarification purposes, was Dr. Aaron Hart designated as the HSU President's representative for the review of UC programs and expenditures under Section 42402? Is this expressed in any formal document? If so, can it be produced?"

Meriwether expressed again that the Board should review the letter, review the enclosures, and make a determination of how to respond from a fiduciary standpoint. He noted again that the response should be in writing and should reference the Operating Agreement.

Finley read 7.b.i. "For clarification purposes, is it HSU's contention that the non-

participation of three directors constitutes a violation of Section 3 (“Campus Oversight and Operational Review”) and Section 4 (“Operational Compliance”) of the Operating Agreement, given that all other individuals, directors and employees of the UC who were asked to participate did so by attending and participating in the interviews conducted by Dr. Aaron Hart?

i. Some board directors were unable to attend due to scheduling conflicts. Was this taken into consideration by CSU/HSU?”

Meriwether encouraged the Board to review the letter, review the enclosures, and provide a written response in accordance with the Operating Agreement. A member reiterated the question and asked if there is belief that money is missing and Finley noted that Dr. Meriwether provided his response.

Finley read question 7.b.ii. “If Board members are now able and willing to participate in the “interviews” conducted by Dr. Hart, would they be allowed to participate and would this be sufficient to cure the alleged breach of statutory, regulatory and/or contractual obligations that the UC owes to the University and/or CSU?

Meriwether noted that the letter does not outline allegations, it outlines breaches and provides attachments in support for the Board to review.

Finley read question 7.b.iii. “Were individual board directors warned that the failure to attend at the time that HSU assigned would be presumed a refusal to comply with the President’s directive, without regard for any time conflicts that the director had with the assigned time?”

Meriwether responded that under the Board’s fiduciary responsibility, can review the attachments and provide a written response. A board member asked for clarification if, to the University’s knowledge, there are other allegations that were not in the initial letters. Meriwether responded that the breaches as according to the University are outlined in the letter and supported by the attachments. Gordon added that the University Center is also undergoing an audit from the Chancellor’s Office which will highlight areas within business services that have opportunities for improvement. Meriwether noted that the answer to the remaining questions will be the same.

Chair Finley and the Board thanked Dr. Meriwether and Vice President Gordon for their time.

SUBJECT: Adjournment

MOTION: It was moved (Turnbow) and seconded (Miller) to postpone the remaining agenda items and to adjourn the meeting at 7:18pm

ACTION: The motion was approved unanimously and the meeting adjourned.

Minutes Submitted By:

Casey Park	Date
------------	------

Minutes Agreed and Accepted:

Jeremiah Finley, Board Chair	Date
------------------------------	------

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019
Open to Public Inspection

A For the **2019** calendar year, or tax year beginning **JUL 1, 2019** and ending **JUN 30, 2020**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization HUMBOLDT STATE UNIVERSITY CENTER BOARD OF DIRECTORS Doing business as HUMBOLDT STATE UNIVERSITY CENTER Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1 HARPST STREET City or town, state or province, country, and ZIP or foreign postal code ARCATA, CA 95521		D Employer identification number 94-1627074
	F Name and address of principal officer: WENDY SOTOMAYOR 1 HARPST STREET, ARCATA, CA 95521		E Telephone number 707-845-7484
	I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		G Gross receipts \$ 11,105,856.
	J Website: UC.HUMBOLDT.EDU/		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
	K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1970 M State of legal domicile: CA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: PROVIDE STUDENTS WITH SERVICES, CONVENIENCES AND AMENITIES REQUISITE FOR DAILY CAMPUS LIFE.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	14
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	9
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	691
	6 Total number of volunteers (estimate if necessary)	6	50
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	69,780.
7b Net unrelated business taxable income from Form 990-T, line 39	7b	-6,167.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	180,784.	125,873.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,552,480.	2,245,439.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	278,157.	239,339.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	7,467,900.	5,414,080.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	10,479,321.	8,024,731.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	5,484,836.	5,880,223.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶	0.	0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	3,765,290.	3,103,218.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	9,250,126.	8,983,441.
19 Revenue less expenses. Subtract line 18 from line 12	1,229,195.	-958,710.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	14,142,010.	13,897,842.
	22 Net assets or fund balances. Subtract line 21 from line 20	3,053,394.	3,767,936.
		11,088,616.	10,129,906.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date
	WENDY SOTOMAYOR, INTERIM EXECUTIVE DIRECTOR Type or print name and title	
Paid Preparer Use Only	Print/Type preparer's name WENDY CAMPOS	Preparer's signature WENDY CAMPOS
	Firm's name ▶ MOSS ADAMS LLP Firm's address ▶ 805 SW BROADWAY STE 1200 PORTLAND, OR 97205	Date 11/04/20 Check if self-employed <input type="checkbox"/> PTIN P00448102 Firm's EIN ▶ 91-0189318 Phone no. 503-242-1447

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒ **X**

- 1**
- Briefly describe the organization's mission:

SEE SCHEDULE O.

- 2**
- Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?
- ☐
- Yes
- ☒
- No

If "Yes," describe these new services on Schedule O.

- 3**
- Did the organization cease conducting, or make significant changes in how it conducts, any program services?
- ☐
- Yes
- ☒
- No

If "Yes," describe these changes on Schedule O.

- 4**
- Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

- 4a**
- (Code:) (Expenses \$ 5,505,072. including grants of \$) (Revenue \$ 5,344,300.)
-
- DINING PROVIDED FOOD SERVICES TO OVER 7,000 STUDENTS AND STAFF AT
-
- HUMBOLDT STATE UNIVERSITY.

- 4b**
- (Code:) (Expenses \$ 1,296,567. including grants of \$) (Revenue \$ 724,215.)
-
- CENTERARTS PERFORMANCES:
-
- 35 MAINSTAGE EVENTS WITH 18,854 PARTICIPANTS.
-
- 5 ARTISTS IN SCHOOLS EVENTS WITH 2,873 PARTICIPANTS.
-
- 13 AS PRESENTS EVENTS WITH 2,623 PARTICIPANTS.

- 4c**
- (Code:) (Expenses \$ 853,105. including grants of \$) (Revenue \$ 246,036.)
-
- CENTER ACTIVITIES PROVIDED SERVICES FOR:
-
- 104 CAMPUS OUTDOOR AND LEISURE PROGRAMS WITH 1,777 PARTICIPANTS.
-
- 14 FITNESS PROGRAMS WITH 103 PARTICIPANTS.
-
- 2,994 STUDENT RECREATION CENTER MEMBER USERS MAKING 52,376 VISITS.
-
- 1,280 STUDENT RECREATION CENTER WEST USERS MAKING 9,352 VISITS.
-
- 234 BOOKINGS AT HUMBOLDT BAY AQUATIC CENTER AND 507 AQUATIC RENTALS.

- 4d**
- Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$ 1,275,188.)

- 4e**
- Total program service expenses
- 7,654,744.**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

Form 990 (2019)

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	38	X

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	40
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

Form 990 (2019)

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 691		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2b	X	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		
3a Did the organization have unrelated business gross income of \$1,000 or more during the year? 3a	X	
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O 3b	X	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4a		X
b If "Yes," enter the name of the foreign country ► See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T? 5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? 6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6b		
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7a	X	
b If "Yes," did the organization notify the donor of the value of the goods or services provided? 7b	X	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year 7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? ... 7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? 8		
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966? 9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? 9b		
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12 10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b		
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders 11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? 13a		
Note: See the instructions for additional information the organization must report on Schedule O.		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b		
c Enter the amount of reserves on hand 13c		
14a Did the organization receive any payments for indoor tanning services during the tax year? 14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O 14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? 15		X
If "Yes," see instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? 16		X
If "Yes," complete Form 4720, Schedule O.		

Form 990 (2019)

Form 990 (2019)

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

☒**Section A. Governing Body and Management**

	1a	1b	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	14			
b Enter the number of voting members included on line 1a, above, who are independent		9		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?				X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?			X	
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?				X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?				X
6 Did the organization have members or stockholders?				X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?				X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			X	
b Each committee with authority to act on behalf of the governing body?			X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O				X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done		X
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	X	
b Other officers or key employees of the organization	X	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► CA

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ►
 WENDY SOTOMAYOR - 707-826-5985
 1 HARPST STREET, ARCATA, CA 95521

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) LYNNE SANDSTROM SECRETARY/TREASURER, HSU	3.00 37.00	X		X				0.	81,919.	43,032.
(2) JOURDEN LAMAR CHAIR	3.00	X		X				0.	0.	0.
(3) JEREMIAH FINLEY VICE CHAIR	3.00	X		X				0.	0.	0.
(4) STEVE MARTIN FACULTY MEMBER	3.00 37.00	X						0.	121,258.	58,638.
(5) AMRMEDA REITZEL FACULTY MEMBER	3.00 37.00	X						0.	120,665.	63,094.
(6) MARK RIZZADI FACULTY MEMBER	3.00 37.00	X						0.	116,966.	63,128.
(7) EBONI TURNBOW PRESIDENT'S DESIGNEE - HSU	3.00 3.00	X						0.	40,076.	14,630.
(8) LIZBETH CANO-SANCHEZ AS PRESIDENT, EX-OFFICIAL	3.00	X						0.	0.	0.
(9) BREANNAH RUEDA AS STUDENT AFFAIRS VP	3.00	X						0.	0.	0.
(10) GREGG FOSTER COMMUNITY MEMBER	3.00	X						0.	0.	0.
(11) AMANDA HUBACEK ALUMNI REPRESENTATIVE	3.00	X						0.	0.	0.
(12) SEAN DONOHUE STUDENT-AT-LARGE	3.00	X						0.	0.	0.
(13) CHANT'E CATT STUDENT-AT-LARGE	3.00	X						0.	0.	0.
(14) DAVE NAKAMURA EXECUTIVE DIRECTOR THROUGH JULY 2020	40.00			X				144,586.	0.	71,739.
(15) SYLVIA SHIVELY FORMER SECRETARY/TREASURER, HSU	3.00 37.00					X		0.	71,366.	38,616.

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	125,873.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			125,873.			
Program Service Revenue	2 a STUDENT FEES	Business Code	611710	1,165,488.	1,165,488.		
	b CENTERARTS SALES		611710	724,215.	724,215.		
	c CENTER ACTIVITIES SALE		611710	246,036.	246,036.		
	d AUXILIARY ENTERPRISES		611710	109,700.	109,700.		
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			2,245,439.			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			239,339.		
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
6 a Gross rents		6a	(i) Real (ii) Personal				
b Less: rental expenses ...		6b					
c Rental income or (loss)		6c					
d Net rental income or (loss)							
7 a Gross amount from sales of assets other than inventory		7a	(i) Securities (ii) Other				
b Less: cost or other basis and sales expenses		7b					
c Gain or (loss)		7c					
d Net gain or (loss)							
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18		8a					
b Less: direct expenses		8b					
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19		9a					
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a		8,425,425.				
b Less: cost of goods sold	10b		3,081,125.				
c Net income or (loss) from sales of inventory			5,344,300.	5,344,300.			
Miscellaneous Revenue	11 a MANAGEMENT SERVICES	Business Code	561000	69,780.		69,780.	
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d			69,780.			
	12 Total revenue. See instructions			8,024,731.	7,589,739.	69,780.	239,339.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	216,310.	88,873.	127,437.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	4,029,666.	3,704,503.	325,163.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	882,607.	201,580.	681,027.	
9 Other employee benefits	610,160.	756,040.	-145,880.	
10 Payroll taxes	141,480.	156,777.	-15,297.	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	15,800.	12,562.	3,238.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	50,494.	37,359.	13,135.	
12 Advertising and promotion	4,212.	4,212.		
13 Office expenses	275,815.	236,786.	39,029.	
14 Information technology	129,267.	90,568.	38,699.	
15 Royalties				
16 Occupancy	939,392.	880,866.	58,526.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	21,291.	12,996.	8,295.	
20 Interest				
21 Payments to affiliates	66,288.	46,645.	19,643.	
22 Depreciation, depletion, and amortization	245,385.	203,897.	41,488.	
23 Insurance	60,234.	47,525.	12,709.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a EVENT COSTS	617,944.	616,269.	1,675.	
b REPAIR & MAINTENANCE	351,394.	265,485.	85,909.	
c BANK CHARGES	131,693.	117,422.	14,271.	
d UNIVERSITY RELATIONS	117,666.	117,666.		
e All other expenses	76,343.	56,713.	19,630.	
25 Total functional expenses. Add lines 1 through 24e	8,983,441.	7,654,744.	1,328,697.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	172,720.	1	335,473.
	2 Savings and temporary cash investments	11,363,872.	2	10,204,233.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	230,632.	4	306,002.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	117,063.	8	170,597.
	9 Prepaid expenses and deferred charges	32,190.	9	55,949.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 4,742,518.		
	b Less: accumulated depreciation	10b 3,925,970.		
		682,452.	10c	816,548.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11	1,543,081.	15	2,009,040.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	14,142,010.	16	13,897,842.	
Liabilities	17 Accounts payable and accrued expenses	347,560.	17	189,034.
	18 Grants payable		18	
	19 Deferred revenue	369,344.	19	228,248.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	2,336,490.	25	3,350,654.
	26 Total liabilities. Add lines 17 through 25	3,053,394.	26	3,767,936.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	11,088,616.	27	10,129,906.
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	11,088,616.	32	10,129,906.
	33 Total liabilities and net assets/fund balances	14,142,010.	33	13,897,842.

Form **990** (2019)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	8,024,731.
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,983,441.
3	Revenue less expenses. Subtract line 2 from line 1	3	-958,710.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	11,088,616.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	10,129,906.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

Form **990** (2019)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Name of the organization HUMBOLDT STATE UNIVERSITY CENTER
BOARD OF DIRECTORS

Employer identification number
94-1627074

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☒ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☒ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations 1

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
HUMBOLDT STATE UNIVERSITY	94-6001347	6	X		0.	0.
Total					0.	0.

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge ...						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ...						
9 Net income from unrelated business activities, whether or not the business is regularly carried on ...						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2019. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
<input type="checkbox"/>		
b 33 1/3% support test - 2018. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
<input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2019. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		
<input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2018. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		
<input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		
<input type="checkbox"/>		

Schedule A (Form 990 or 990-EZ) 2019

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2019. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests - 2018. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>	X	
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>	X	
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		X
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
3c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		X
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		X
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		X
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		X
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		X
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		X
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		X
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		X
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		X
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		X
b A family member of a person described in (a) above?		X
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI .		X

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	X	
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).	X	
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		X

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input checked="" type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI .		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990 or 990-EZ) 2019

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2019 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019			
a From 2014			
b From 2015			
c From 2016			
d From 2017			
e From 2018			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2020. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015			
b Excess from 2016			
c Excess from 2017			
d Excess from 2018			
e Excess from 2019			

Schedule A (Form 990 or 990-EZ) 2019

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
(See instructions.)

PART IV, SECTION A, LINE 2

HUMBOLDT STATE UNIVERSITY IS A GOVERNMENT-OWNED EDUCATIONAL INSTITUTION

CLASSIFIED UNDER SECTION 170(B)(1)(A)(V). BASED ON HUMBOLDT STATE

UNIVERSITY'S REVENUES FOR THE PERIOD JULY 1, 2013 - JUNE 30, 2020,

HUMBOLDT STATE UNIVERSITY COULD ALSO BE CLASSIFIED UNDER SECTION

509(A)(2).

PART IV, SECTION E, LINE 1C

THE ORGANIZATION PROVIDES SUPPORT TO HUMBOLDT STATE UNIVERSITY BY

PROVIDING THE STUDENTS OF HUMBOLDT STATE UNIVERSITY WITH THE SERVICES,

CONVENIENCES, AND AMENITIES REQUISITE TO THE DAILY LIFE OF THE CAMPUS.

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**▶ **Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**▶ **Attach to Form 990.**▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2019**Open to Public
Inspection****Name of the organization** HUMBOLDT STATE UNIVERSITY CENTER
BOARD OF DIRECTORS**Employer identification number**
94-1627074**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2019

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ☐ _____ %

b Permanent endowment ☐ _____ %

c Term endowment ☐ _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations

(ii) Related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		2,883,031.	2,656,485.	226,546.
d Equipment		1,859,487.	1,269,485.	590,002.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				816,548.

Schedule D (Form 990) 2019

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) DEFERRED OUTFLOWS - POST-RETIREMENT CONTRIBUTIONS	420,761.
(2) DEFERRED OUTFLOWS - PENSION-RELATED CONTRIBUTIONS	1,588,279.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	2,009,040.

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) NET PENSION LIABILITY	1,884,318.
(3) DEFERRED INFLOWS - PENSION-RELATED	1,151,621.
(4) OTHER LIABILITIES	314,715.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	3,350,654.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... ☒

Schedule D (Form 990) 2019

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	10,866,517.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	3,081,125.
e	Add lines 2a through 2d	2e	3,081,125.
3	Subtract line 2e from line 1	3	7,785,392.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	239,339.
c	Add lines 4a and 4b	4c	239,339.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	8,024,731.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	12,064,566.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	3,081,125.
e	Add lines 2a through 2d	2e	3,081,125.
3	Subtract line 2e from line 1	3	8,983,441.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	8,983,441.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

UNIVERSITY CENTER QUALIFIES AS A TAX-EXEMPT ORGANIZATION UNDER THE

APPLICABLE SECTIONS OF THE INTERNAL REVENUE CODE (IRC) SECTION 501(C)(3)

AND CALIFORNIA REVENUE AND TAXATION CODE SECTION 23701(D).

THE UNIVERSITY CENTER HAS EVALUATED ITS TAX POSITIONS AND THE CERTAINTY AS

TO WHETHER THOSE TAX POSITIONS WILL BE SUSTAINED IN THE EVENT OF AN AUDIT

BY TAXING AUTHORITIES AT THE FEDERAL AND STATE LEVELS. THE PRIMARY TAX

POSITIONS EVALUATED ARE RELATED TO THE UNIVERSITY CENTER'S CONTINUED

QUALIFICATION AS A TAX-EXEMPT ORGANIZATION AND WHETHER THERE ARE UNRELATED

BUSINESS INCOME ACTIVITIES CONDUCTED THAT WOULD BE TAXABLE. MANAGEMENT HAS

DETERMINED THAT ALL INCOME TAX POSITIONS ARE MORE LIKELY THAN NOT OF BEING

Part XIII Supplemental Information (continued)

SUSTAINED UPON POTENTIAL AUDIT OR EXAMINATION; THEREFORE, NO DISCLOSURES

OF UNCERTAIN TAX POSITIONS ARE REQUIRED.

THE UNIVERSITY CENTER FILES INFORMATIONAL TAX RETURNS IN THE U.S. FEDERAL

JURISDICTIONS AND THE STATE OF CALIFORNIA. WITH FEW EXCEPTIONS, THE

STATUTE OF LIMITATIONS FOR FEDERAL AND CALIFORNIA STATE PURPOSES IS

GENERALLY THREE AND FOUR YEARS, RESPECTIVELY.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

COST OF GOODS SOLD 3,081,125.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

INVESTMENT INCOME 239,339.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

COST OF GOODS SOLD 3,081,125.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

- For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
 ► Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
 ► Attach to Form 990.
 ► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization **HUMBOLDT STATE UNIVERSITY CENTER
BOARD OF DIRECTORS** Employer identification number **94-1627074**

Part I Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2	
3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <input type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations <input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee		
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a Receive a severance payment or change-of-control payment?	4a	X
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	X
c Participate in, or receive payment from, an equity-based compensation arrangement?	4c	X
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a The organization?	5a	X
b Any related organization?	5b	X
If "Yes" on line 5a or 5b, describe in Part III.		
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a The organization?	6a	X
b Any related organization?	6b	X
If "Yes" on line 6a or 6b, describe in Part III.		
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7	X
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	X
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2019

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) STEVE MARTIN	(i)	0.	0.	0.	0.	0.	0.	0.
FACULTY MEMBER	(ii)	121,258.	0.	0.	33,224.	25,414.	179,896.	0.
(2) AMRMEDA REITZEL	(i)	0.	0.	0.	0.	0.	0.	0.
FACULTY MEMBER	(ii)	120,665.	0.	0.	35,970.	27,124.	183,759.	0.
(3) MARK RIZZADI	(i)	0.	0.	0.	0.	0.	0.	0.
FACULTY MEMBER	(ii)	116,966.	0.	0.	31,915.	31,213.	180,094.	0.
(4) DAVE NAKAMURA	(i)	144,586.	0.	0.	43,296.	28,443.	216,325.	0.
EXECUTIVE DIRECTOR THROUGH JULY 2020	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) SYLVIA SHIVELY	(i)	0.	0.	0.	0.	0.	0.	0.
FORMER SECRETARY/TREASURER, HSU	(ii)	71,366.	0.	0.	19,391.	19,225.	109,982.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

(This area contains horizontal lines for supplemental information. A large diagonal watermark reading "DRAFT" is visible across the page.)

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization HUMBOLDT STATE UNIVERSITY CENTER BOARD OF DIRECTORS	Employer identification number 94-1627074
--	--

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

THE PURPOSE OF THE HUMBOLDT STATE UNIVERSITY CENTER IS TO PROVIDE

STUDENTS OF HUMBOLDT STATE UNIVERSITY WITH THE SERVICES, CONVENIENCES,

AND AMENITIES REQUISITE TO THE DAILY LIFE OF THE CAMPUS. THESE

SERVICES, CONVENIENCES, AND AMENITIES WILL ALSO BE PROVIDED TO THE

CAMPUS CONSISTING OF FACULTY, ADMINISTRATORS, STAFF, ALUMNI, AND GUESTS

OF THE STUDENT BODY OR CAMPUS COMMUNITY, AS WELL AS THE GENERAL PUBLIC,

AS LONG AS SUCH PROVISION WILL RESULT IN DIRECT OR INDIRECT BENEFITS TO

THE STUDENTS OF HUMBOLDT STATE UNIVERSITY.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

STUDENT FEES

EXPENSES \$ 0. INCLUDING GRANTS OF \$ 0. REVENUE \$ 1,275,188.

FORM 990, PART VI, SECTION A, LINE 1:

THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS CONSISTS OF THE OFFICERS

OF THE BOARD, THE CHAIR OF THE PROGRAMS & FACILITIES ADVISORY COMMITTEE,

THE CHAIR OF THE BUSINESS ENTERPRISE COMMITTEE, AND TWO OTHER BOARD

MEMBERS, AT LEAST ONE OF WHICH MUST BE A FACULTY MEMBER. THE BOARD MAY

DELEGATE RESPONSIBILITIES TO THE EXECUTIVE COMMITTEE IN ORDER TO CARRY OUT

THE ON-GOING BUSINESS OF THE ORGANIZATION.

FORM 990, PART VI, SECTION A, LINE 3:

MANAGEMENT AND OPERATION OF THE BOOKSTORE IS PERFORMED BY FOLLETT

CORPORATION.

Name of the organization HUMBOLDT STATE UNIVERSITY CENTER
BOARD OF DIRECTORS

Employer identification number
94-1627074

FORM 990, PART VI, SECTION A, LINE 7A:

STUDENT BOARD POSITIONS ARE DETERMINED THROUGH STUDENT BODY ELECTIONS.

FORM 990, PART VI, SECTION B, LINE 11B:

THE DIRECTOR OF FINANCIAL & ADMINISTRATIVE SERVICES COMPLETES THE FASTFORM

DATA REQUESTS. THE DIRECTOR OF FIN/ADMIN SERVICES AND EXECUTIVE DIRECTOR

REVIEW THE DRAFT 990 RETURN. A FINAL DRAFT IS PRINTED AND MADE AVAILABLE TO

EACH MEMBER OF THE GOVERNING BOARD PRIOR TO THE FINAL FILING WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 15:

THE UNIVERSITY CENTER EXECUTIVE DIRECTOR'S COMPENSATION IS REVIEWED AND

ESTABLISHED BY THE HUMBOLDT STATE UNIVERSITY VICE PRESIDENT OF

ADMINISTRATIVE AFFAIRS BASED ON THE LEVEL OF RESPONSIBILITY AND

COMPARABILITY OF SIMILAR POSITIONS.

THE UNIVERSITY CENTER EXECUTIVE DIRECTOR USES THE BOARD-ADOPTED

"COMPENSATION POLICY FOR SALARIED EMPLOYEES" TO PROVIDE A COMPENSATION PLAN

FRAMEWORK FOR THE UNIVERSITY CENTER SALARIED EMPLOYEES. THE POLICY

ADDRESSES THE ELEMENTS OF COMPARABLE JOBS, INTERNAL AND EXTERNAL

CONSISTENCIES, COMPETITIVE WAGES IN THE MARKET TO ATTRACT WELL-QUALIFIED

EMPLOYEES AND BENEFITS OFFERED.

THE EXECUTIVES DIRECTOR'S COMPENSATION AND KEY EMPLOYEES' OF UNIVERSITY

CENTER COMPENSATION WAS REVIEWED IN 2020.

FORM 990, PART VI, SECTION C, LINE 19:

THE UNIVERSITY CENTER'S BYLAWS, CONFLICT OF INTEREST POLICY, AND AUDITED

FINANCIAL STATEMENTS ARE PROVIDED ON THE UNIVERSITY CENTER WEBSITE.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Name of the organization HUMBOLDT STATE UNIVERSITY CENTER BOARD OF DIRECTORS	Employer identification number 94-1627074
--	--

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
HUMBOLDT STATE UNIVERSITY - 94-6001347 1 HARPST STREET ARCATA, CA 95521	EDUCATION	CALIFORNIA			N/A		X
HUMBOLDT STATE UNIVERSITY SPONSORED PROGRAMS FOUNDATION - 94-6050071, 1 HARPST STREET, ARCATA, CA 95521	GRANT ADMINISTRATION	CALIFORNIA	501(C)(3)	LINE 5	HUMBOLDT STATE UNIVERSITY		X
HUMBOLDT STATE UNIVERSITY ADVANCEMENT FOUNDATION - 94-6077724, 1 HARPST STREET, ARCATA, CA 95521	HUMBOLDT STATE UNIVERSITY MISSION ADVANCEMENT	CALIFORNIA	501(C)(3)	LINE 10	HUMBOLDT STATE UNIVERSITY		X
ASSOCIATED STUDENTS OF HUMBOLDT STATE UNIVERSITY - 94-1201195, 1 HARPST STREET, ARCATA, CA 95521	STUDENT SERVICES	CALIFORNIA	501(C)(3)	LINE 12C, III-FI	HUMBOLDT STATE UNIVERSITY		X

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2019

Part III

Part IV

Part IV

Schedule R (Form 990) 2019

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)	X	
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)	X	
k Lease of facilities, equipment, or other assets from related organization(s)	X	
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses	X	
q Reimbursement paid by related organization(s) for expenses	X	
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)	X	

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Lined area for supplemental information.

Exempt Organization Business Income Tax Return

(and proxy tax under section 6033(e))

OMB No. 1545-0047

2019

For calendar year 2019 or other tax year beginning JUL 1, 2019, and ending JUN 30, 2020

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

Department of the Treasury
Internal Revenue Service

A <input type="checkbox"/> Check box if address changed		Print or Type	Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) HUMBOLDT STATE UNIVERSITY CENTER BOARD OF DIRECTORS	D Employer identification number (Employees' trust, see instructions.) 94-1627074
B Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)			Number, street, and room or suite no. If a P.O. box, see instructions. 1 HARPST STREET	E Unrelated business activity code (See instructions.) 561000
			City or town, state or province, country, and ZIP or foreign postal code ARCATA, CA 95521	
C Book value of all assets at end of year 13,897,842.			F Group exemption number (See instructions.) <input type="checkbox"/>	
		G Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust		

H Enter the number of the organization's unrelated trades or businesses. ☐ 1 Describe the only (or first) unrelated trade or business here ☐ SEE STATEMENT 1. If only one, complete Parts I-V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III-V.

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ☐ Yes ☒ No
 If "Yes," enter the name and identifying number of the parent corporation.

J The books are in care of ☐ WENDY SOTOMAYOR Telephone number ☐ 707-826-5985

Part I Unrelated Trade or Business Income				(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales					
b	Less returns and allowances		c Balance	1c		
2	Cost of goods sold (Schedule A, line 7)			2		
3	Gross profit. Subtract line 2 from line 1c			3		
4a	Capital gain net income (attach Schedule D)			4a		
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)			4b		
c	Capital loss deduction for trusts			4c		
5	Income (loss) from a partnership or an S corporation (attach statement)			5		
6	Rent income (Schedule C)			6		
7	Unrelated debt-financed income (Schedule E)			7		
8	Interest, annuities, royalties, and rents from a controlled organization (Schedule F)			8		
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)			9		
10	Exploited exempt activity income (Schedule I)			10		
11	Advertising income (Schedule J)			11		
12	Other income (See instructions; attach schedule) STATEMENT 2			12	69,780.	69,780.
13	Total. Combine lines 3 through 12			13	69,780.	69,780.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.)

(Deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees (Schedule K)		14	
15	Salaries and wages		15	72,587.
16	Repairs and maintenance		16	
17	Bad debts		17	
18	Interest (attach schedule) (see instructions)		18	
19	Taxes and licenses		19	
20	Depreciation (attach Form 4562)	20		
21	Less depreciation claimed on Schedule A and elsewhere on return	21a	21b	
22	Depletion		22	
23	Contributions to deferred compensation plans		23	
24	Employee benefit programs		24	
25	Excess exempt expenses (Schedule I)		25	
26	Excess readership costs (Schedule J)		26	
27	Other deductions (attach schedule) SEE STATEMENT 3		27	3,360.
28	Total deductions. Add lines 14 through 27		28	75,947.
29	Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13		29	-6,167.
30	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)		30	0.
31	Unrelated business taxable income. Subtract line 30 from line 29		31	-6,167.

Part III Total Unrelated Business Taxable Income

32	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	32	-6,167.
33	Amounts paid for disallowed fringes	33	
34	Charitable contributions (see instructions for limitation rules)	34	0.
35	Total unrelated business taxable income before pre-2018 NOLs and specific deduction. Subtract line 34 from the sum of lines 32 and 33	35	-6,167.
36	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)	36	
37	Total of unrelated business taxable income before specific deduction. Subtract line 36 from line 35	37	-6,167.
38	Specific deduction (Generally \$1,000, but see line 38 instructions for exceptions)	38	1,000.
39	Unrelated business taxable income. Subtract line 38 from line 37. If line 38 is greater than line 37, enter the smaller of zero or line 37	39	-6,167.

Part IV Tax Computation

40	Organizations Taxable as Corporations. Multiply line 39 by 21% (0.21)	40	0.
41	Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 39 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	41	
42	Proxy tax. See instructions	42	
43	Alternative minimum tax (trusts only)	43	
44	Tax on Noncompliant Facility Income. See instructions	44	
45	Total. Add lines 42, 43, and 44 to line 40 or 41, whichever applies	45	0.

Part V Tax and Payments

46a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	46a	
b	Other credits (see instructions)	46b	
c	General business credit. Attach Form 3800	46c	
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	46d	
e	Total credits. Add lines 46a through 46d	46e	
47	Subtract line 46e from line 45	47	0.
48	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	48	
49	Total tax. Add lines 47 and 48 (see instructions)	49	0.
50	2019 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 3	50	0.
51a	Payments: A 2018 overpayment credited to 2019	51a	
b	2019 estimated tax payments	51b	
c	Tax deposited with Form 8868	51c	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	51d	
e	Backup withholding (see instructions)	51e	
f	Credit for small employer health insurance premiums (attach Form 8941)	51f	
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total	51g	
52	Total payments. Add lines 51a through 51g	52	
53	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	53	
54	Tax due. If line 52 is less than the total of lines 49, 50, and 53, enter amount owed	54	
55	Overpayment. If line 52 is larger than the total of lines 49, 50, and 53, enter amount overpaid	55	
56	Enter the amount of line 55 you want: Credited to 2020 estimated tax Refunded	56	

Part VI Statements Regarding Certain Activities and Other Information (see instructions)

57	At any time during the 2019 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	Yes	No
58	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
59	Enter the amount of tax-exempt interest received or accrued during the tax year \$		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer _____ Date _____ Title **INTERIM EXECUTIVE DIRECTOR**

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name _____ Preparer's signature _____ Date _____ Check ☐ if self-employed PTIN _____

WENDY CAMPOS WENDY CAMPOS 11/04/20 P00448102

Firm's name **MOSS ADAMS LLP** Firm's EIN **91-0189318**

805 SW BROADWAY STE 1200

Firm's address **PORTLAND, OR 97205** Phone no. **503-242-1447**

Schedule A - Cost of Goods Sold. Enter method of inventory valuation **N/A**

1 Inventory at beginning of year	1		6 Inventory at end of year	6	
2 Purchases	2		7 Cost of goods sold. Subtract line 6		
3 Cost of labor	3		from line 5. Enter here and in Part I,		
4a Additional section 263A costs			line 2	7	
(attach schedule)	4a		8 Do the rules of section 263A (with respect to		
b Other costs (attach schedule)	4b		property produced or acquired for resale) apply to		
5 Total. Add lines 1 through 4b	5		the organization?		
				Yes	No

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)

(see instructions)

1. Description of property

(1)
(2)
(3)
(4)

2. Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total 0.	Total 0.	

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A)**(b) Total deductions.**

Enter here and on page 1, Part I, line 6, column (B) ...

0.

Schedule E - Unrelated Debt-Financed Income (see instructions)

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)			
(2)			
(3)			
(4)			
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Totals		Enter here and on page 1, Part I, line 7, column (A).	Enter here and on page 1, Part I, line 7, column (B).
		0.	0.
Total dividends-received deductions included in column 8			0.

Form 990-T (2019)

Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).
Totals			0.	0.

Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization
(see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
		Enter here and on page 1, Part I, line 9, column (A).		Enter here and on page 1, Part I, line 9, column (B).
Totals		0.		0.

Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income
(see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
		Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).			Enter here and on page 1, Part II, line 25.
Totals		0.	0.			0.

Schedule J - Advertising Income (see instructions)**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))		0.	0.			0.

Part II **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals from Part I	0.	0.				0.
Totals, Part II (lines 1-5)	0.	0.				0.

Enter here and on page 1, Part I, line 11, col. (A).

Enter here and on page 1, Part I, line 11, col. (B).

Enter here and on page 1, Part II, line 26.

Schedule K - Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14			0.

Form 990-T (2019)

FORM 990-T	DESCRIPTION OF ORGANIZATION'S PRIMARY UNRELATED BUSINESS ACTIVITY	STATEMENT 1
------------	---	-------------

PROVIDE MANAGEMENT, ACCOUNTING AND PAYROLL SERVICES TO ARCATA COMMUNITY POOL

TO FORM 990-T, PAGE 1

FORM 990-T	OTHER INCOME	STATEMENT 2
------------	--------------	-------------

DESCRIPTION	AMOUNT
MANAGEMENT SERVICE REVENUE	69,780.
TOTAL TO FORM 990-T, PAGE 1, LINE 12	69,780.

FORM 990-T	OTHER DEDUCTIONS	STATEMENT 3
------------	------------------	-------------

DESCRIPTION	AMOUNT
COMPUTER DEPRECIATION/USE	1,935.
PRINTING, COPYING, SUPPLIES, SERVICE	738.
TELEPHONE EXPENSE	687.
TOTAL TO FORM 990-T, PAGE 1, LINE 27	3,360.

STATE COPY

DRAFT

2019

California Exempt Organization Annual Information Return

199

Calendar Year 2019 or fiscal year beginning (mm/dd/yyyy) 07/01/2019, and ending (mm/dd/yyyy) 06/30/2020	
Corporation/Organization name HUMBOLDT STATE UNIVERSITY CENTER BOARD OF DIRECTORS	California corporation number 0602998
Additional information. See instructions.	FEIN 94-1627074
Street address (suite or room) 1 HARPST STREET	PMB no.
City ARCATA	State CA ZIP code 95521
Foreign country name	Foreign province/state/county Foreign postal code

A First Return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No B Amended Return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No C IRC Section 4947(a)(1) trust <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No D Final Information Return? <input type="checkbox"/> Dissolved <input type="checkbox"/> Surrendered (Withdrawn) <input type="checkbox"/> Merged/Reorganized Enter date: (mm/dd/yyyy) _____ E Check accounting method: (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other F Federal return filed? (1) <input checked="" type="checkbox"/> 990T (2) <input type="checkbox"/> 990PF (3) <input type="checkbox"/> Sch H (990) (4) <input checked="" type="checkbox"/> Other 990 series G Is this a group filing? See instructions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H Is this organization in a group exemption <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," what is the parent's name? _____ I Did the organization have any changes to its guidelines not reported to the FTB? See instructions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No K Is the organization exempt under R&TC Section 23701g? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the gross receipts from nonmember sources \$ _____ L If organization is a public charity exempt under R&TC Section 23701d and meets the filing fee exception, check box. No filing fee is required <input type="checkbox"/> M Is the organization a Limited Liability Company? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No N Did the organization file Form 100 or Form 109 to report taxable income? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No O Is the organization under audit by the IRS or has the IRS audited in a prior year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No P Is federal Form 1023/1024 pending? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Date filed with IRS _____
---	--

Part I Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues	1 Gross sales or receipts from other sources. From Side 2, Part II, line 8	•	1	10,979,983 00
	2 Gross dues and assessments from members and affiliates	•	2	00
	3 Gross contributions, gifts, grants, and similar amounts received	•	3	125,873 00
	4 Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B	•	4	11,105,856 00
	5 Cost of goods sold STMT 2 STMT 1	•	5	3,081,125 00
	6 Cost or other basis, and sales expenses of assets sold	•	6	00
	7 Total costs. Add line 5 and line 6	•	7	3,081,125 00
	8 Total gross income. Subtract line 7 from line 4	•	8	8,024,731 00
Expenses	9 Total expenses and disbursements. From Side 2, Part II, line 18	•	9	8,738,056 00
	10 Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	•	10	-713,325 00
Filing Fee	11 Total payments	•	11	00
	12 Use tax. See General Information K	•	12	00
	13 Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	•	13	00
	14 Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	•	14	00
	15 Filing fee \$10 or \$25. See General Information F	•	15	10 00
	16 Penalties and Interest. See General Information J	•	16	00
	17 Balance due. Add line 12, line 15, and line 16. Then subtract line 11 from the result	•	17	10 00
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer	Title INTERIM EXECUTIVE D	Date	• Telephone 707-826-5146
Paid Preparer's Use Only	Preparer's signature	WENDY CAMPOS	Date 11/04/20	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours, if self-employed) and address	• PTIN P00448102		
	• Firm's FEIN 91-0189318			• Telephone 503-242-1447
	May the FTB discuss this return with the preparer shown above? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information.

SEE PART II SUBSTITUTE ATTACHMENT

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	•	1		00
	2	Interest	•	2		00
	3	Dividends	•	3		00
	4	Gross rents	•	4		00
	5	Gross royalties	•	5		00
	6	Gross amount received from sale of assets (See Instructions)	•	6		00
	7	Other income	•	7		00
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1		8		00
	9	Contributions, gifts, grants, and similar amounts paid	•	9		00
	10	Disbursements to or for members	•	10		00
	11	Compensation of officers, directors, and trustees	•	11	0	00
	12	Other salaries and wages	•	12		00
Expenses and Disbursements	13	Interest	•	13		00
	14	Taxes	•	14		00
	15	Rents	•	15		00
	16	Depreciation and depletion (See instructions)	•	16		00
	17	Other Expenses and Disbursements	•	17		00
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9		18		00

Schedule L Balance Sheet

Beginning of taxable year

End of taxable year

Assets	(a)	(b)	(c)	(d)
1 Cash				•
2 Net accounts receivable				•
3 Net notes receivable				•
4 Inventories				•
5 Federal and state government obligations				•
6 Investments in other bonds				•
7 Investments in stock				•
8 Mortgage loans				•
9 Other investments				•
10 a Depreciable assets				
b Less accumulated depreciation	()		()	
11 Land				•
12 Other assets				•
13 Total assets				
Liabilities and net worth				
14 Accounts payable				•
15 Contributions, gifts, or grants payable				•
16 Bonds and notes payable				•
17 Mortgages payable				•
18 Other liabilities				
19 Capital stock or principal fund				•
20 Paid-in or capital surplus. Attach reconciliation				•
21 Retained earnings or income fund				•
22 Total liabilities and net worth				

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1 Net income per books	•	7 Income recorded on books this year not included in this return	•
2 Federal income tax	•	8 Deductions in this return not charged against book income this year	•
3 Excess of capital losses over capital gains	•	9 Total. Add line 7 and line 8	
4 Income not recorded on books this year	•	10 Net income per return. Subtract line 9 from line 6	
5 Expenses recorded on books this year not deducted in this return	•		
6 Total. Add line 1 through line 5			

FORM 199

COST OF GOODS SOLD
INCLUDED ON PART I, LINE 5

STATEMENT 1

COST OF GOODS SOLD

1. INVENTORY AT BEGINNING OF YEAR		117,063
2. MERCHANDISE PURCHASED.		
3. COST OF LABOR.		
4. MATERIALS AND SUPPLIES	2,971,630	
5. OTHER COSTS.	163,029	
6. ADD LINES 1 THROUGH 5		3,251,722
7. INVENTORY AT END OF YEAR		170,597
8. COST OF GOODS SOLD (LINE 6 LESS LINE 7) . .		3,081,125

DRAFT

CA 199

COST OF GOODS SOLD - OTHER COSTS

STATEMENT 2

DESCRIPTION

AMOUNT

OTHER COSTS

163,029.

TOTAL INCLUDED ON FORM 199, PART I, LINE 5

163,029.

DRAFT

Voucher at bottom of page.

**DO NOT MAIL A PAPER COPY OF THE CORPORATE OR EXEMPT ORGANIZATION TAX RETURN
WITH THE PAYMENT VOUCHER.**
If the amount of payment is zero, do not mail this voucher.

WHERE TO FILE:

Using black or blue ink, make check or money order payable to the "Franchise Tax Board." Write the corporation number, FEIN, CA SOS file number and "2019 FTB 3586" on the check or money order. Detach voucher below. Enclose, but **do not** staple, payment with voucher and mail to:

**FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0531**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

WHEN TO FILE:

Corporations - File and Pay by the 15th day of the 4th month following the close of the taxable year.

S corporations - File and Pay by the 15th day of the 3rd month following the close of the taxable year.

Exempt organizations - File and Pay by the 15th day of the 5th month following the close of the taxable year.

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

ONLINE SERVICES:

Corporations can make payments online using Web Pay for Businesses. Corporations can make an immediate payment or schedule payments up to a year in advance. Go to **ftb.ca.gov/pay** for more information.

939035 11-12-19

--- DETACH HERE --- IF NO PAYMENT IS DUE, DO NOT MAIL THIS VOUCHER --- DETACH HERE ---

CAUTION: You may be required to pay electronically, see instructions.

TAXABLE YEAR

2019

**Payment Voucher for Corporations
and Exempt Organizations e-filed Returns**

CALIFORNIA FORM

3586 (e-file)

0000000 HUMB 94-1627074 000000000000 19 FORM 3
TYB 07-01-2019 TYE 06-30-2020
HUMBOLDT STATE UNIVERSITY CENTER BOARD OF DIRECTORS

1 HARPST STREET
ARCATA

CA 95521

(707) 845-7484

Amount of Payment

10 .

TAXABLE YEAR

2019**California e-file Return Authorization for
Exempt Organizations**

FORM

8453-EO

Exempt Organization name

HUMBOLDT STATE UNIVERSITY CENTER

BOARD OF DIRECTORS

Identifying number

94-1627074

Part I Electronic Return Information (whole dollars only)

1	Total gross receipts (Form 199, line 4)	1	11,105,856
2	Total gross income (Form 199, line 8)	2	8,024,731
3	Total expenses and disbursements (Form 199, line 9)	3	8,738,056

Part II Settle Your Account Electronically for Taxable Year 2019

4 ☐ Electronic funds withdrawal **4a** Amount **4b** Withdrawal date (mm/dd/yyyy)

Part III Banking Information (Have you verified the exempt organization's banking information?)

5 Routing number _____
6 Account number _____ **7** Type of account: ☐ Checking ☐ Savings

Part IV Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, Box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2019 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay.**

**Sign
Here**

Signature of officer

Date

INTERIM EXECUTIVE DIRECTOR
 Title

Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2019 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO Must Sign	ERO's signature	Date	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's PTIN P00448102
	Firm's name (or yours if self-employed) and address	MOSS ADAMS LLP 805 SW BROADWAY STE 1200 PORTLAND, OR			Firm's FEIN 91-0189318 ZIP code 97205

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Must Sign	Paid preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Paid preparer's PTIN
	Firm's name (or yours if self-employed) and address	Firm's FEIN ZIP code		

2019

California Exempt Organization Business Income Tax Return

Calendar Year 2019 or fiscal year beginning (mm/dd/yyyy) 07/01/2019, and ending (mm/dd/yyyy) 06/30/2020

Corporation/Organization name HUMBOLDT STATE UNIVERSITY CENTER
BOARD OF DIRECTORSCalifornia corporation number
0602998

Additional information. See instructions.

FEIN
94-1627074

Street address (suite/room no.)

1 HARPST STREET

PMB no.

City (If the corporation has a foreign address, see instructions.)

ARCATA

State

CA

ZIP code

95521

Foreign country name

Foreign province/state/county

Foreign postal code

A First Return Filed? ☐ Yes ☒ NoB Is this an education IRA within the meaning of R&TC Section 23712? ☐ Yes ☒ NoC Is the organization under audit by the IRS or has the IRS audited in a prior year? ☐ Yes ☒ No

D Final Return?

☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized

Enter date (mm/dd/yyyy)

E Amended Return ☐ Yes ☒ NoF Accounting Method Used: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other

G Nature of trade or business SEE STATEMENT 3

H Is the organization a non-exempt charitable trust as described in IRC Section 4947(a)(1)? ☐ Yes ☒ NoI Is this organization claiming any former; Enterprise Zone (EZ), Los Angeles Revitalization Zone (LARZ), Local Agency Military Base Recovery Area (LAMBRA), Targeted Tax Area (TTA), or Manufacturing Enhancement Area (MEA) tax benefits? ☐ Yes ☒ NoJ Is this organization a qualified pension, profit-sharing, or stock bonus plan as described in IRC Section 401(a)? ☐ Yes ☒ No

K Unrelated Business Activity (UBA) Code 561000

L Is this a Hospital? ☐ Yes ☒ No

If "Yes," attach federal Schedule H (Form 990)

Taxable Corporation	1	Unrelated business taxable income from Side 2, Part II, line 30	•	1	-6,167	00
	2	Mult. In 1 by the avg. appt. pctg _____ % from the Sch. R, Apport. Formula Wksht, Part A, In 2 or Part B, In 5. See instr.	•	2		00
	3	Enter the lesser amt from In 1 or In 2. If the unrelated bus. activity is wholly in CA and Sch. R was not compltd, enter the amt from In 1	•	3	-6,167	00
Taxable Trust	4	Unrelated business taxable income from Side 2, Part II, line 30	•	4		00
Tax Computation	5	Unrelated business taxable income from line 3 or line 4	•	5	-6,167	00
	6	EZ, LARZ, LAMBRA, or TTA NOL carryover deduction	•	6		00
	7	Net Operating Loss deduction. See General Information N	•	7		00
	8	Add line 6 and line 7	•	8		00
	9	Net unrelated business taxable income. Subtract line 8 from line 5	•	9	-6,167	00
	10	Tax 8.84 % x line 9. See General Information J	•	10		00
	11	Tax credits from Schedule B. See instructions	•	11		00
Total Tax	12	Balance. Subtract line 11 from line 10. If line 11 is greater than line 10, enter -0-	•	12		00
	13	Alternative minimum tax. See General Information O	•	13		00
	14	Total tax. Add line 12 and line 13	•	14	0	00
Payments	15	Overpayment from a prior year allowed as a credit	•	15		00
	16	2019 estimated tax payments. See instructions	•	16		00
	17	Withholding (Form 592-B and/or 593.) See instructions	•	17		00
	18	Amount paid with extension (form FTB 3539)	•	18		00
	19	Total payments and credits. Add line 15 through line 18	•	19		00
Use Tax/ Tax Due/ Overpay- ment	20	Use tax. See instructions	•	20		00
	21	Payments balance. If line 19 is more than line 20, subtract line 20 from line 19	•	21		00
	22	Use tax balance. If line 20 is more than line 19, subtract line 19 from line 20	•	22		00
	23	Tax due. Subtract line 21 from line 14. Pay entire amount with return. See instructions	•	23		00
	24	Overpayment. Subtract line 14 from line 21. See instructions	•	24		00
	25	Enter amount of line 24 to be applied to 2020 estimated tax	•	25		00

Refund or Amount Due	26 Refund. If line 25 is less than line 24, then subtract line 25 from line 24	26	00
	a Fill in the account information to have the refund directly deposited. Routing number	26a	
	b Type: Checking <input type="checkbox"/> Savings <input type="checkbox"/> c Account Number	26c	
	27 Penalties and interest. See General Information M	27	00
	28 <input type="checkbox"/> Check if estimate penalty computed using Exception B or C and attach form FTB 5806		
	29 Total amount due. Add line 22, line 23, line 25, and line 27, then subtract line 24	29	00

Unrelated Business Taxable Income**Part I Unrelated Trade or Business Income**

1 a Gross receipts or gross sales	b Less returns and allowances	c Balance	1c	00
2 Cost of goods sold and/or operations (Schedule A, line 7)			2	00
3 Gross profit. Subtract line 2 from line 1c			3	00
4 a Capital gain net income. See Specific Line Instructions - Trusts attach Schedule D (541)			4a	00
b Net gain (loss) from Part II, Schedule D-1			4b	00
c Capital loss deduction for trusts			4c	00
5 Income (or loss) from partnerships, limited liability companies, or S corporations. See specific line instructions. Attach Schedule K-1 (565, 568, or 100S) or similar schedule			5	00
6 Rental income (Schedule C)			6	00
7 Unrelated debt-financed income (Schedule D)			7	00
8 Investment income of an R&TC Section 23701g, 23701i, or 23701n organization (Schedule E)			8	00
9 Interest, Annuities, Royalties and Rents from controlled organizations (Schedule F)			9	00
10 Exploited exempt activity income (Schedule G)			10	00
11 Advertising income (Schedule H, Part III, Column A)			11	00
12 Other income. Attach schedule	SEE STATEMENT 4		12	69,780 00
13 Total unrelated trade or business income. Add line 3 through line 12			13	69,780 00

Part II Deductions Not Taken Elsewhere (Except for contributions, deductions must be directly connected with the unrelated business income.)

14 Compensation of officers, directors, and trustees from Schedule I	14	00
15 Salaries and wages	15	72,587 00
16 Repairs	16	00
17 Bad debts	17	00
18 Interest	18	00
19 Taxes	19	00
20 Contributions	20	00
21 a Depreciation (Corporations and Associations - Schedule J) (Trusts - form FTB 3885F)	21a	00
b Less: depreciation claimed on Schedule A	21b	00
22 Depletion	22	00
23 a Contributions to deferred compensation plans	23a	00
b Employee benefit programs	23b	00
24 Other deductions	24	3,360 00
25 Total deductions. Add line 14 through line 24	25	75,947 00
26 Unrelated business taxable income before allowable excess advertising costs. Subtract line 25 from line 13	26	-6,167 00
27 Excess advertising costs (Schedule H, Part III, Column B)	27	00
28 Unrelated business taxable income before specific deduction. Subtract line 27 from line 26	28	-6,167 00
29 Specific deduction	29	1,000 00
30 Unrelated business taxable income. Subtract line 29 from line 28. If line 28 is a loss, enter line 28	30	-6,167 00

Sign Here	To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to ftb.ca.gov/forms and search for 1131. To request this notice by mail, call 800.852.5711.			
	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Paid Preparer's Use Only	Signature of officer	Title INTERIM EXECUTIVE	Date	• Telephone 707-826-5146
	Preparer's signature	WENDY CAMPOS	Date 11/04/20	• PTIN P00448102
	Firm's name (or yours, if self-employed)	MOSS ADAMS LLP		• FEIN 91-0189318
	and address	805 SW BROADWAY STE 1200 PORTLAND, OR 97205		• Telephone 503-242-1447
	May the FTB discuss this return with the preparer shown above? See instructions			

Schedule A Cost of Goods Sold and/or Operations.

Method of inventory valuation (specify)

N/A

1	Inventory at beginning of year	1		00
2	Purchases	2		00
3	Cost of labor	3		00
4 a	Additional IRC Section 263A costs. Attach schedule	4a		00
b	Other costs. Attach schedule	4b		00
5	Total. Add line 1 through line 4b	5		00
6	Inventory at end of year	6		00
7	Cost of goods sold and/or operations. Subtract line 6 from line 5. Enter here and on Side 2, Part I, line 2	7		00

Do the rules of IRC Section 263A (with respect to property produced or acquired for resale) apply to this organization? ☐ Yes ☒ No

Schedule B Tax Credits.

1	Enter credit name	code	1		00
2	Enter credit name	code	2		00
3	Enter credit name	code	3		00
4	Total. Add line 1 through line 3. If claiming more than 3 credits, enter the total of all claimed credits on line 4. Enter here and on Side 1, line 11		4		00

Schedule K Add-On Taxes or Recapture of Tax.

1	Interest computation under the look-back method for completed long-term contracts. Attach form FTB 3834	1		00
2	Interest on tax attributable to installment: a Sales of certain timeshares or residential lots	2a		00
	b Method for non-dealer installment obligations	2b		00
3	IRC Section 197(f)(9)(B)(ii) election to recognize gain on the disposition of intangibles	3		00
4	Credit recapture. Credit name	4		00
5	Total. Combine the amounts on line 1 through line 4	5		00

Schedule R Apportionment Formula Worksheet. Use only for unrelated trade or business amounts.**Part A. Standard Method - Single-Sales Factor Formula.** Complete this part only if the corporation uses the single-sales factor formula.

	(a) Total within and outside California	(b) Total within California	(c) Percent within California [(b) ÷ (a)] x 100
1 Total Sales			
2 Apportionment percentage. Divide total sales column (b) by total sales column (a) and multiply the result by 100. Enter the result here and on Form 109, Side 1, line 2.			

Part B. Three Factor Formula. Complete this part only if the corporation uses the three-factor formula.

	(a) Total within and outside California	(b) Total within California	(c) Percent within California [(b) ÷ (a)] x 100
1 Property factor:			
2 Payroll factor: Wages and other compensation of employees			
3 Sales factor: Gross sales and/or receipts less returns and allowances			
4 Total percentage: Add the percentages in column (c)			
5 Average apportionment percentage: Divide the factor on line 4 by 3 and enter the result here and on Form 109, Side 1, line 2. See instructions for exceptions			

Schedule C Rental Income from Real Property and Personal Property Leased with Real Property

For rental income from debt-financed property, use Schedule D, R&TC Section 23701g, Section 23701i, and Section 23701n organizations. See instructions for exceptions.

1 Description of property	2 Rent received or accrued	3 Percentage of rent attributable to personal property
		%
		%
		%
4 Complete if any item in column 3 is more than 50%, or for any item if the rent is determined on the basis of profit or income	5 Complete if any item in column 3 is more than 10%, but not more than 50%	
(a) Deductions directly connected	(b) Income includible, column 2 less column 4(a)	(a) Gross income reportable, column 2 x column 3
		(b) Deductions directly connected with personal property
		(c) Net income includible, column 5(a) less column 5(b)

Add columns 4(b) and column 5(c). Enter here and on Side 2, Part I, line 6

Schedule D Unrelated Debt-Financed Income

1 Description of debt-financed property			2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property	
				(a) Straight-line depreciation	(b) Other deductions
4 Amount of average acquisition indebtedness on or allocable to debt-financed property	5 Average adjusted basis of or allocable to debt-financed property	6 Debt basis percentage, column 4 ÷ column 5	7 Gross income reportable, column 2 x column 6	8 Allocable deductions, total of columns 3(a) and 3(b) x column 6	9 Net income (or loss) includible, column 7 less column 8
		%			
		%			
		%			
Total. Enter here and on Side 2, Part I, line 7					

Schedule E Investment Income of an R&TC Section 23701g, Section 23701i, or Section 23701n Organization

1 Description	2 Amount	3 Deductions directly connected	4 Net investment income, column 2 less column 3	5 Set-asides	6 Balance of investment income, column 4 less column 5
Total. Enter here and on Side 2, Part I, line 8					
Enter gross income from members (dues, fees, charges, or similar amounts)					

Schedule F Interest, Annuities, Royalties and Rents from Controlled Organizations

		Exempt Controlled Organizations			
1 Name of controlled organizations	2 Employer Identification Number	3 Net unrelated income (loss)	4 Total of specified payments made	5 Part of column (4) that is included in the controlling organization's gross income	6 Deductions directly connected with income in column (5)
1					
2					
3					
Nonexempt Controlled Organizations					
7 Taxable Income	8 Net unrelated income (loss)	9 Total of specified payments made	10 Part of column (9) that is included in the controlling organization's gross income	11 Deductions directly connected with income in column (10)	
1					
2					
3					
4 Add columns 5 and 10					
5 Add columns 6 and 11					
6 Subtract line 5 from line 4. Enter here and on Side 2, Part I, line 9					

Schedule G Exploited Exempt Activity Income, other than Advertising Income

1 Description of exploited activity (attach schedule if more than one unrelated activity is exploiting the same exempt activity)	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income from unrelated trade or business, column 2 less column 3	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expense, column 6 less column 5 but not more than column 4	8 Net income includible, column 4 less column 7 but not less than zero
Total. Enter here and on Side 2, line 10							

Schedule H Advertising Income and Excess Advertising Costs**Part I Income from Periodicals Reported on a Consolidated Basis**

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising income or excess advertising costs. If column 2 is greater than column 3, complete columns 5, 6, and 7. If column 3 is greater than column 2, enter the excess in Part III, column B(b). Do not complete columns 5, 6, and 7.	5 Circulation income	6 Readership costs	7 If column 5 is greater than column 6, enter the income shown in column 4, in Part III, column A(b). If column 6 is greater than column 5, subtract the sum of column 6 and column 3 from the sum of column 5 and column 2. Enter amount in Part III, column A(b). If the amount is less than zero, enter -0-.
Totals						

Part II Income from Periodicals Reported on a Separate Basis

Part III Column A - Net Advertising Income

(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, column 4 or 7, and amount listed in Part II, column 4 or 7
Enter total here and on Side 2, Part I, line 11	

Part III Column B - Excess Advertising Costs

(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, column 4, and amounts listed in Part II, column 4
Enter total here and on Side 2, Part II, line 27	

Schedule I Compensation of Officers, Directors, and Trustees

1 Name of Officer	2 SSN or ITIN	3 Title	4 Percent of time devoted to business	5 Compensation attributable to unrelated business	6 Expense account allowances
			%		
			%		
			%		
			%		
			%		
Total. Enter here and on Side 2, Part II, line 14					

Schedule J Depreciation (Corporations and Associations only. Trusts use form FTB 3885F.)

1 Group and guideline class or description of property	2 Date acquired (mm/dd/yyyy)	3 Cost or other basis	4 Depreciation allowed or allowable in prior years	5 Method of computing depreciation	6 Life or rate	7 Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
2 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
3 Other depreciation						
4 Total						
5 Amount of depreciation claimed elsewhere on return						
6 Balance. Subtract line 5 from line 4. Enter here and on Side 2, Part II, line 21a						

CA 109	NATURE OF TRADE OR BUSINESS	STATEMENT 3
--------	-----------------------------	-------------

PROVIDE MANAGEMENT, ACCOUNTING AND PAYROLL SERVICES TO ARCATA COMMUNITY POOL
TO FORM 109, PAGE 1

CA 109	OTHER INCOME	STATEMENT 4
DESCRIPTION		AMOUNT
MANAGEMENT SERVICE REVENUE		69,780.
TOTAL TO FORM 109, PAGE 2, LINE 12		69,780.

CA 109	OTHER DEDUCTIONS	STATEMENT 5
DESCRIPTION		AMOUNT
COMPUTER DEPRECIATION/USE		1,935.
PRINTING, COPYING, SUPPLIES, SERVICE		738.
TELEPHONE EXPENSE		687.
TOTAL TO FORM 109, PAGE 2, LINE 24		3,360.

2019

Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations - Corporations

3805Q

Attach to Form 100, Form 100W, Form 100S, or Form 109.

Corporation name

BOARD OF DIRECTORS

HUMBOLDT STATE UNIVERSITY CENTER

California corporation number

0602998

FEIN

94-1627074

During the taxable year the corporation incurred the NOL, the corporation was a(n): ☒ C Corporation☐ S Corporation ☒ Exempt Organization ☐ Limited liability company (electing to be taxed as a corporation)

If the corporation previously filed California tax returns under another corporate name, enter the corporation name and California corporation number:

☒

If the corporation is included in a combined report of a unitary group, see instructions, General Information C, Combined Reporting.

Part I Current year NOL. If the corporation does not have a current year NOL, go to Part II.

1 Net loss from Form 100, line 18; Form 100W, line 18; Form 100S, line 15; or Form 109, line 2.

Enter as a positive number

1 6,167 00

2 2019 disaster loss included in line 1. Enter as a positive number

2 00

3 Subtract line 2 from line 1. If zero or less, enter -0- and see instructions

3 6,167 00

4 a Enter the amount of the loss incurred by a new business included in line 3

4a

00

b Enter the amount of the loss incurred by an eligible small business included in line 3

4b

00

c Add line 4a and line 4b

4c 00

5 General NOL. Subtract line 4c from line 3

5 6,167 00

6 Current year NOL. Add line 2, line 4c, and line 5. See instructions

6 6,167 00

Part II NOL carryover and disaster loss carryover limitations. See instructions.

1 Net income - Enter the amount from Form 100, line 18; Form 100W, line 18; Form 100S, line 15 less line 16; or Form 109, line 2; (but not less than -0-).

(g) Available balance

0

Prior Year NOLs

(a) Year of loss	(b) Code - See instructions	(c) Type of NOL - See below *	(d) Initial loss - See instructions	(e) Carryover from 2018	(f) Amount used in 2019	(g) Available balance	(h) Carryover to 2020 col. (e) minus col. (f)
2 2018		GEN	5,769	5,769	0	0	5,769

Current Year NOLs

	(a) Year of loss	(b) Code - See instructions	(c) Type of NOL - See below *	(d) Initial loss - See instructions	(e) Carryover from 2018	(f) Amount used in 2019	(g) Available balance	(h) Carryover to 2020 col. (e) minus col. (f)
3	2019		DIS					col. (d) minus col. (f) See instructions.
4	2019		GEN	6,167				6,167
	2019							
	2019							
	2019							

* Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

Part III 2019 NOL deduction

1 Total the amounts in Part II, line 2, column (f)

1 00

2 Enter the total amount from line 1 that represents disaster loss carryover deduction here and on Form 100, line 21; Form 100W, line 21; or Form 100S, line 19. Form 109 filers enter -0-

2 00

3 Subtract line 2 from line 1. Enter the result here and on Form 100, line 19; Form 100W, line 19; Form 100S, line 17; or Form 109, line 7

3 0 00

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Section 12586 and 12587, California Government Code
11 Cal. Code Regs. section 301-307, 311 and 312

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; Government Code section 12586.1. IRS extensions will be honored.

(For Registry Use Only)

<p><u>HUMBOLDT STATE UNIVERSITY CENTER</u> <u>BOARD OF DIRECTORS</u> Name of Organization</p> <p><u>HUMBOLDT STATE UNIVERSITY CENTER</u> List all DBAs and names the organization uses or has used</p> <p><u>1 HARPST STREET</u> Address (Number and Street)</p> <p><u>ARCATA, CA 95521</u> City or Town, State, and ZIP Code</p> <p><u>707-845-7484</u> <u>UNIVC@HUMBOLDT.EDU</u> Telephone Number E-mail Address</p>	<p>Check if: <input type="checkbox"/> Change of address <input type="checkbox"/> Amended report </p> <p>State Charity Registration Number <u>CT013656</u></p> <p>Corporation or Organization No. <u>0602998</u></p> <p>Federal Employer ID No. <u>94-1627074</u></p>
--	--

ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311, and 312) Make Check Payable to Department of Justice

Gross Annual Revenue	Fee	Gross Annual Revenue	Fee	Gross Annual Revenue	Fee
Less than \$25,000	0	Between \$100,001 and \$250,000	\$50	Between \$1,000,001 and \$10 million	\$150
Between \$25,000 and \$100,000	\$25	Between \$250,001 and \$1 million	\$75	Between \$10,000,001 and \$50 million	\$225
				Greater than \$50 million	\$300

PART A - ACTIVITIES

For your most recent full accounting period (beginning 07/01/2019 ending 06/30/2020) list:

Gross Annual Revenue \$ 8,024,731 Noncash Contributions \$ 0 Total Assets \$ 13,897,842
 Program Expenses \$ 7,654,744 Total Expenses \$ 8,983,441

PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: All questions must be answered. If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

	Yes	No
1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof, either directly or with an entity in which any such officer, director or trustee had any financial interest?		X
2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?		X
3. During this reporting period, were any organization funds used to pay any penalty, fine or judgment?		X
4. During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used?		X
5. During this reporting period, did the organization receive any governmental funding?		X
6. During this reporting period, did the organization hold a raffle for charitable purposes?		X
7. Does the organization conduct a vehicle donation program?		X
8. Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period?	X	
9. At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets?		X

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete, and I am authorized to sign.

WENDY SOTOMAYOR	INTERIM EXECUTIVE DIRECTO	
Signature of Authorized Agent	Printed Name	Title
		Date

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019
Open to Public Inspection

A For the **2019** calendar year, or tax year beginning **JUL 1, 2019** and ending **JUN 30, 2020**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization HUMBOLDT STATE UNIVERSITY CENTER BOARD OF DIRECTORS Doing business as HUMBOLDT STATE UNIVERSITY CENTER Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1 HARPST STREET City or town, state or province, country, and ZIP or foreign postal code ARCATA, CA 95521		D Employer identification number 94-1627074
	F Name and address of principal officer: WENDY SOTOMAYOR 1 HARPST STREET, ARCATA, CA 95521		E Telephone number 707-845-7484
	I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		G Gross receipts \$ 11,105,856.
	J Website: UC.HUMBOLDT.EDU/		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
	K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1970 M State of legal domicile: CA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: PROVIDE STUDENTS WITH SERVICES, CONVENIENCES AND AMENITIES REQUISITE FOR DAILY CAMPUS LIFE.				
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.				
	3 Number of voting members of the governing body (Part VI, line 1a)	3	14		
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	9		
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	691		
	6 Total number of volunteers (estimate if necessary)	6	50		
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	69,780.		
7b Net unrelated business taxable income from Form 990-T, line 39	7b	-6,167.			
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	180,784.	Current Year	125,873.
	9 Program service revenue (Part VIII, line 2g)		2,552,480.		2,245,439.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		278,157.		239,339.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		7,467,900.		5,414,080.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		10,479,321.		8,024,731.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0.		0.
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0.		0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		5,484,836.		5,880,223.
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0.		0.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶		0.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		3,765,290.		3,103,218.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		9,250,126.		8,983,441.
19 Revenue less expenses. Subtract line 18 from line 12		1,229,195.		-958,710.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	14,142,010.	End of Year	13,897,842.
	21 Total liabilities (Part X, line 26)		3,053,394.		3,767,936.
	22 Net assets or fund balances. Subtract line 21 from line 20		11,088,616.		10,129,906.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date			
	WENDY SOTOMAYOR, INTERIM EXECUTIVE DIRECTOR Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name WENDY CAMPOS	Preparer's signature WENDY CAMPOS	Date 11/04/20	Check if self-employed <input type="checkbox"/>	PTIN P00448102
	Firm's name ▶ MOSS ADAMS LLP	Firm's EIN ▶ 91-0189318	Phone no. 503-242-1447		
Firm's address ▶ 805 SW BROADWAY STE 1200 PORTLAND, OR 97205					

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒ **X****1** Briefly describe the organization's mission:

SEE SCHEDULE O.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 5,505,072. including grants of \$) (Revenue \$ 5,344,300.)
DINING PROVIDED FOOD SERVICES TO OVER 7,000 STUDENTS AND STAFF AT
HUMBOLDT STATE UNIVERSITY.**4b** (Code:) (Expenses \$ 1,296,567. including grants of \$) (Revenue \$ 724,215.)
CENTERARTS PERFORMANCES:
- 35 MAINSTAGE EVENTS WITH 18,854 PARTICIPANTS.
- 5 ARTISTS IN SCHOOLS EVENTS WITH 2,873 PARTICIPANTS.
- 13 AS PRESENTS EVENTS WITH 2,623 PARTICIPANTS.**4c** (Code:) (Expenses \$ 853,105. including grants of \$) (Revenue \$ 246,036.)
CENTER ACTIVITIES PROVIDED SERVICES FOR:
- 104 CAMPUS OUTDOOR AND LEISURE PROGRAMS WITH 1,777 PARTICIPANTS.
- 14 FITNESS PROGRAMS WITH 103 PARTICIPANTS.
- 2,994 STUDENT RECREATION CENTER MEMBER USERS MAKING 52,376 VISITS.
- 1,280 STUDENT RECREATION CENTER WEST USERS MAKING 9,352 VISITS.
- 234 BOOKINGS AT HUMBOLDT BAY AQUATIC CENTER AND 507 AQUATIC RENTALS.**4d** Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$ 1,275,188.)

4e Total program service expenses **7,654,744.**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

Form 990 (2019)

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	38	X

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	40
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

Form 990 (2019)

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 691		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2b X	X	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		
3a Did the organization have unrelated business gross income of \$1,000 or more during the year? 3a X	X	
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O 3b X	X	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4a		X
b If "Yes," enter the name of the foreign country ► See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T? 5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? 6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6b		
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7a X	X	
b If "Yes," did the organization notify the donor of the value of the goods or services provided? 7b X	X	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year 7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? ... 7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? 8		
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966? 9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? 9b		
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12 10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b		
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders 11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? 13a		
Note: See the instructions for additional information the organization must report on Schedule O.		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b		
c Enter the amount of reserves on hand 13c		
14a Did the organization receive any payments for indoor tanning services during the tax year? 14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O 14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? 15		X
If "Yes," see instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? 16		X
If "Yes," complete Form 4720, Schedule O.		

Form 990 (2019)

Form 990 (2019)

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

☒ X**Section A. Governing Body and Management**

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year 1a 14 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
b Enter the number of voting members included on line 1a, above, who are independent 1b 9		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3 X	
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6 Did the organization have members or stockholders?	6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8a X	
b Each committee with authority to act on behalf of the governing body?	8b X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9	X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a	X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	X
13 Did the organization have a written whistleblower policy?	13 X	
14 Did the organization have a written document retention and destruction policy?	14 X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	15a X	
b Other officers or key employees of the organization	15b X	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► CA

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ►
 WENDY SOTOMAYOR - 707-826-5985
 1 HARPST STREET, ARCATA, CA 95521

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) LYNNE SANDSTROM SECRETARY/TREASURER, HSU	3.00 37.00	X		X				0.	81,919.	43,032.
(2) JOURDEN LAMAR CHAIR	3.00	X		X				0.	0.	0.
(3) JEREMIAH FINLEY VICE CHAIR	3.00	X		X				0.	0.	0.
(4) STEVE MARTIN FACULTY MEMBER	3.00 37.00	X						0.	121,258.	58,638.
(5) AMRMEDA REITZEL FACULTY MEMBER	3.00 37.00	X						0.	120,665.	63,094.
(6) MARK RIZZADI FACULTY MEMBER	3.00 37.00	X						0.	116,966.	63,128.
(7) EBONI TURNBOW PRESIDENT'S DESIGNEE - HSU	3.00 3.00	X						0.	40,076.	14,630.
(8) LIZBETH CANO-SANCHEZ AS PRESIDENT, EX-OFFICIAL	3.00	X						0.	0.	0.
(9) BREANNAH RUEDA AS STUDENT AFFAIRS VP	3.00	X						0.	0.	0.
(10) GREGG FOSTER COMMUNITY MEMBER	3.00	X						0.	0.	0.
(11) AMANDA HUBACEK ALUMNI REPRESENTATIVE	3.00	X						0.	0.	0.
(12) SEAN DONOHUE STUDENT-AT-LARGE	3.00	X						0.	0.	0.
(13) CHANT'E CATT STUDENT-AT-LARGE	3.00	X						0.	0.	0.
(14) DAVE NAKAMURA EXECUTIVE DIRECTOR THROUGH JULY 2020	40.00			X				144,586.	0.	71,739.
(15) SYLVIA SHIVELY FORMER SECRETARY/TREASURER, HSU	3.00 37.00					X		0.	71,366.	38,616.

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	125,873.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			125,873.			
Program Service Revenue	2 a STUDENT FEES	Business Code	611710	1,165,488.	1,165,488.		
	b CENTERARTS SALES		611710	724,215.	724,215.		
	c CENTER ACTIVITIES SALE		611710	246,036.	246,036.		
	d AUXILIARY ENTERPRISES		611710	109,700.	109,700.		
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			2,245,439.			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			239,339.		
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
6 a Gross rents		6a	(i) Real (ii) Personal				
b Less: rental expenses ...		6b					
c Rental income or (loss)		6c					
d Net rental income or (loss)							
7 a Gross amount from sales of assets other than inventory		7a	(i) Securities (ii) Other				
b Less: cost or other basis and sales expenses		7b					
c Gain or (loss)		7c					
d Net gain or (loss)							
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18		8a					
b Less: direct expenses		8b					
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a		8,425,425.				
b Less: cost of goods sold	10b		3,081,125.				
c Net income or (loss) from sales of inventory			5,344,300.	5,344,300.			
Miscellaneous Revenue	11 a MANAGEMENT SERVICES	Business Code	561000	69,780.		69,780.	
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d			69,780.			
	12 Total revenue. See instructions			8,024,731.	7,589,739.	69,780.	239,339.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	216,310.	88,873.	127,437.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	4,029,666.	3,704,503.	325,163.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	882,607.	201,580.	681,027.	
9 Other employee benefits	610,160.	756,040.	-145,880.	
10 Payroll taxes	141,480.	156,777.	-15,297.	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	15,800.	12,562.	3,238.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch. O.)	50,494.	37,359.	13,135.	
12 Advertising and promotion	4,212.	4,212.		
13 Office expenses	275,815.	236,786.	39,029.	
14 Information technology	129,267.	90,568.	38,699.	
15 Royalties				
16 Occupancy	939,392.	880,866.	58,526.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	21,291.	12,996.	8,295.	
20 Interest				
21 Payments to affiliates	66,288.	46,645.	19,643.	
22 Depreciation, depletion, and amortization	245,385.	203,897.	41,488.	
23 Insurance	60,234.	47,525.	12,709.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a EVENT COSTS	617,944.	616,269.	1,675.	
b REPAIR & MAINTENANCE	351,394.	265,485.	85,909.	
c BANK CHARGES	131,693.	117,422.	14,271.	
d UNIVERSITY RELATIONS	117,666.	117,666.		
e All other expenses	76,343.	56,713.	19,630.	
25 Total functional expenses. Add lines 1 through 24e	8,983,441.	7,654,744.	1,328,697.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	172,720.	1	335,473.
	2 Savings and temporary cash investments	11,363,872.	2	10,204,233.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	230,632.	4	306,002.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	117,063.	8	170,597.
	9 Prepaid expenses and deferred charges	32,190.	9	55,949.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 4,742,518.		
	b Less: accumulated depreciation	10b 3,925,970.		
		682,452.	10c	816,548.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11	1,543,081.	15	2,009,040.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	14,142,010.	16	13,897,842.	
Liabilities	17 Accounts payable and accrued expenses	347,560.	17	189,034.
	18 Grants payable		18	
	19 Deferred revenue	369,344.	19	228,248.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	2,336,490.	25	3,350,654.
	26 Total liabilities. Add lines 17 through 25	3,053,394.	26	3,767,936.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	11,088,616.	27	10,129,906.
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	11,088,616.	32	10,129,906.
	33 Total liabilities and net assets/fund balances	14,142,010.	33	13,897,842.

Form **990** (2019)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	8,024,731.
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,983,441.
3	Revenue less expenses. Subtract line 2 from line 1	3	-958,710.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	11,088,616.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	10,129,906.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

Form **990** (2019)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Name of the organization HUMBOLDT STATE UNIVERSITY CENTER
BOARD OF DIRECTORS

Employer identification number
94-1627074

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☒ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☒ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations 1

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
HUMBOLDT STATE UNIVERSITY	94-6001347	6	X		0.	0.
Total					0.	0.

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge ...						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ...						
9 Net income from unrelated business activities, whether or not the business is regularly carried on ...						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2019. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
<input type="checkbox"/>		
b 33 1/3% support test - 2018. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
<input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2019. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		
<input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2018. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		
<input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		
<input type="checkbox"/>		

Schedule A (Form 990 or 990-EZ) 2019

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2019. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2018. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>	X	
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>	X	
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		X
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
3c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		X
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		X
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		X
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		X
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		X
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		X
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		X
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		X
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		X
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		X
b A family member of a person described in (a) above?		X
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI .		X

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	X	
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).	X	
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		X

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input checked="" type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI .		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990 or 990-EZ) 2019

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2019 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019			
a From 2014			
b From 2015			
c From 2016			
d From 2017			
e From 2018			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2020. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015			
b Excess from 2016			
c Excess from 2017			
d Excess from 2018			
e Excess from 2019			

Schedule A (Form 990 or 990-EZ) 2019

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
(See instructions.)

PART IV, SECTION A, LINE 2

HUMBOLDT STATE UNIVERSITY IS A GOVERNMENT-OWNED EDUCATIONAL INSTITUTION

CLASSIFIED UNDER SECTION 170(B)(1)(A)(V). BASED ON HUMBOLDT STATE

UNIVERSITY'S REVENUES FOR THE PERIOD JULY 1, 2013 - JUNE 30, 2020,

HUMBOLDT STATE UNIVERSITY COULD ALSO BE CLASSIFIED UNDER SECTION

509(A)(2).

PART IV, SECTION E, LINE 1C

THE ORGANIZATION PROVIDES SUPPORT TO HUMBOLDT STATE UNIVERSITY BY

PROVIDING THE STUDENTS OF HUMBOLDT STATE UNIVERSITY WITH THE SERVICES,

CONVENIENCES, AND AMENITIES REQUISITE TO THE DAILY LIFE OF THE CAMPUS.

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**▶ **Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**▶ **Attach to Form 990.**▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2019**Open to Public
Inspection****Name of the organization** HUMBOLDT STATE UNIVERSITY CENTER
BOARD OF DIRECTORS**Employer identification number**
94-1627074**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2019

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ☐ _____ %

b Permanent endowment ☐ _____ %

c Term endowment ☐ _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations

(ii) Related organizations

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐

	Yes	No
3a(i)		
3a(ii)		
3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		2,883,031.	2,656,485.	226,546.
d Equipment		1,859,487.	1,269,485.	590,002.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				816,548.

Schedule D (Form 990) 2019

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) DEFERRED OUTFLOWS - POST-RETIREMENT CONTRIBUTIONS	420,761.
(2) DEFERRED OUTFLOWS - PENSION-RELATED CONTRIBUTIONS	1,588,279.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	2,009,040.

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) NET PENSION LIABILITY	1,884,318.
(3) DEFERRED INFLOWS - PENSION-RELATED	1,151,621.
(4) OTHER LIABILITIES	314,715.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	3,350,654.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... ☒

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	10,866,517.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	3,081,125.
e	Add lines 2a through 2d	2e	3,081,125.
3	Subtract line 2e from line 1	3	7,785,392.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	239,339.
c	Add lines 4a and 4b	4c	239,339.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	8,024,731.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	12,064,566.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	3,081,125.
e	Add lines 2a through 2d	2e	3,081,125.
3	Subtract line 2e from line 1	3	8,983,441.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	8,983,441.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

UNIVERSITY CENTER QUALIFIES AS A TAX-EXEMPT ORGANIZATION UNDER THE

APPLICABLE SECTIONS OF THE INTERNAL REVENUE CODE (IRC) SECTION 501(C)(3)

AND CALIFORNIA REVENUE AND TAXATION CODE SECTION 23701(D).

THE UNIVERSITY CENTER HAS EVALUATED ITS TAX POSITIONS AND THE CERTAINTY AS

TO WHETHER THOSE TAX POSITIONS WILL BE SUSTAINED IN THE EVENT OF AN AUDIT

BY TAXING AUTHORITIES AT THE FEDERAL AND STATE LEVELS. THE PRIMARY TAX

POSITIONS EVALUATED ARE RELATED TO THE UNIVERSITY CENTER'S CONTINUED

QUALIFICATION AS A TAX-EXEMPT ORGANIZATION AND WHETHER THERE ARE UNRELATED

BUSINESS INCOME ACTIVITIES CONDUCTED THAT WOULD BE TAXABLE. MANAGEMENT HAS

DETERMINED THAT ALL INCOME TAX POSITIONS ARE MORE LIKELY THAN NOT OF BEING

Part XIII Supplemental Information *(continued)*

SUSTAINED UPON POTENTIAL AUDIT OR EXAMINATION; THEREFORE, NO DISCLOSURES

OF UNCERTAIN TAX POSITIONS ARE REQUIRED.

THE UNIVERSITY CENTER FILES INFORMATIONAL TAX RETURNS IN THE U.S. FEDERAL

JURISDICTIONS AND THE STATE OF CALIFORNIA. WITH FEW EXCEPTIONS, THE

STATUTE OF LIMITATIONS FOR FEDERAL AND CALIFORNIA STATE PURPOSES IS

GENERALLY THREE AND FOUR YEARS, RESPECTIVELY.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

COST OF GOODS SOLD 3,081,125.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

INVESTMENT INCOME 239,339.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

COST OF GOODS SOLD 3,081,125.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**

▶ **Attach to Form 990.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization
HUMBOLDT STATE UNIVERSITY CENTER
BOARD OF DIRECTORS

Employer identification number
94-1627074

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

a Receive a severance payment or change-of-control payment?

b Participate in, or receive payment from, a supplemental nonqualified retirement plan?

c Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

a The organization?

b Any related organization?

If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

a The organization?

b Any related organization?

If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2019

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) STEVE MARTIN	(i)	0.	0.	0.	0.	0.	0.	0.
FACULTY MEMBER	(ii)	121,258.	0.	0.	33,224.	25,414.	179,896.	0.
(2) AMRMEDA REITZEL	(i)	0.	0.	0.	0.	0.	0.	0.
FACULTY MEMBER	(ii)	120,665.	0.	0.	35,970.	27,124.	183,759.	0.
(3) MARK RIZZADI	(i)	0.	0.	0.	0.	0.	0.	0.
FACULTY MEMBER	(ii)	116,966.	0.	0.	31,915.	31,213.	180,094.	0.
(4) DAVE NAKAMURA	(i)	144,586.	0.	0.	43,296.	28,443.	216,325.	0.
EXECUTIVE DIRECTOR THROUGH JULY 2020	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) SYLVIA SHIVELY	(i)	0.	0.	0.	0.	0.	0.	0.
FORMER SECRETARY/TREASURER, HSU	(ii)	71,366.	0.	0.	19,391.	19,225.	109,982.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

(This area contains horizontal lines for supplemental information. A large diagonal watermark reading "DRAFT" is visible across the page.)

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization HUMBOLDT STATE UNIVERSITY CENTER BOARD OF DIRECTORS	Employer identification number 94-1627074
--	--

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

THE PURPOSE OF THE HUMBOLDT STATE UNIVERSITY CENTER IS TO PROVIDE

STUDENTS OF HUMBOLDT STATE UNIVERSITY WITH THE SERVICES, CONVENIENCES,

AND AMENITIES REQUISITE TO THE DAILY LIFE OF THE CAMPUS. THESE

SERVICES, CONVENIENCES, AND AMENITIES WILL ALSO BE PROVIDED TO THE

CAMPUS CONSISTING OF FACULTY, ADMINISTRATORS, STAFF, ALUMNI, AND GUESTS

OF THE STUDENT BODY OR CAMPUS COMMUNITY, AS WELL AS THE GENERAL PUBLIC,

AS LONG AS SUCH PROVISION WILL RESULT IN DIRECT OR INDIRECT BENEFITS TO

THE STUDENTS OF HUMBOLDT STATE UNIVERSITY.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

STUDENT FEES

EXPENSES \$ 0. INCLUDING GRANTS OF \$ 0. REVENUE \$ 1,275,188.

FORM 990, PART VI, SECTION A, LINE 1:

THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS CONSISTS OF THE OFFICERS

OF THE BOARD, THE CHAIR OF THE PROGRAMS & FACILITIES ADVISORY COMMITTEE,

THE CHAIR OF THE BUSINESS ENTERPRISE COMMITTEE, AND TWO OTHER BOARD

MEMBERS, AT LEAST ONE OF WHICH MUST BE A FACULTY MEMBER. THE BOARD MAY

DELEGATE RESPONSIBILITIES TO THE EXECUTIVE COMMITTEE IN ORDER TO CARRY OUT

THE ON-GOING BUSINESS OF THE ORGANIZATION.

FORM 990, PART VI, SECTION A, LINE 3:

MANAGEMENT AND OPERATION OF THE BOOKSTORE IS PERFORMED BY FOLLETT

CORPORATION.

Name of the organization HUMBOLDT STATE UNIVERSITY CENTER
BOARD OF DIRECTORS

Employer identification number
94-1627074

FORM 990, PART VI, SECTION A, LINE 7A:

STUDENT BOARD POSITIONS ARE DETERMINED THROUGH STUDENT BODY ELECTIONS.

FORM 990, PART VI, SECTION B, LINE 11B:

THE DIRECTOR OF FINANCIAL & ADMINISTRATIVE SERVICES COMPLETES THE FASTFORM

DATA REQUESTS. THE DIRECTOR OF FIN/ADMIN SERVICES AND EXECUTIVE DIRECTOR

REVIEW THE DRAFT 990 RETURN. A FINAL DRAFT IS PRINTED AND MADE AVAILABLE TO

EACH MEMBER OF THE GOVERNING BOARD PRIOR TO THE FINAL FILING WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 15:

THE UNIVERSITY CENTER EXECUTIVE DIRECTOR'S COMPENSATION IS REVIEWED AND

ESTABLISHED BY THE HUMBOLDT STATE UNIVERSITY VICE PRESIDENT OF

ADMINISTRATIVE AFFAIRS BASED ON THE LEVEL OF RESPONSIBILITY AND

COMPARABILITY OF SIMILAR POSITIONS.

THE UNIVERSITY CENTER EXECUTIVE DIRECTOR USES THE BOARD-ADOPTED

"COMPENSATION POLICY FOR SALARIED EMPLOYEES" TO PROVIDE A COMPENSATION PLAN

FRAMEWORK FOR THE UNIVERSITY CENTER SALARIED EMPLOYEES. THE POLICY

ADDRESSES THE ELEMENTS OF COMPARABLE JOBS, INTERNAL AND EXTERNAL

CONSISTENCIES, COMPETITIVE WAGES IN THE MARKET TO ATTRACT WELL-QUALIFIED

EMPLOYEES AND BENEFITS OFFERED.

THE EXECUTIVES DIRECTOR'S COMPENSATION AND KEY EMPLOYEES' OF UNIVERSITY

CENTER COMPENSATION WAS REVIEWED IN 2020.

FORM 990, PART VI, SECTION C, LINE 19:

THE UNIVERSITY CENTER'S BYLAWS, CONFLICT OF INTEREST POLICY, AND AUDITED

FINANCIAL STATEMENTS ARE PROVIDED ON THE UNIVERSITY CENTER WEBSITE.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

► Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

► Attach to Form 990.

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Name of the organization	HUMBOLDT STATE UNIVERSITY CENTER BOARD OF DIRECTORS	Employer identification number 94-1627074
--------------------------	--	--

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
HUMBOLDT STATE UNIVERSITY - 94-6001347 1 HARPST STREET ARCATA, CA 95521	EDUCATION	CALIFORNIA			N/A		X
HUMBOLDT STATE UNIVERSITY SPONSORED PROGRAMS FOUNDATION - 94-6050071, 1 HARPST STREET, ARCATA, CA 95521	GRANT ADMINISTRATION	CALIFORNIA	501(C)(3)	LINE 5	HUMBOLDT STATE UNIVERSITY		X
HUMBOLDT STATE UNIVERSITY ADVANCEMENT FOUNDATION - 94-6077724, 1 HARPST STREET, ARCATA, CA 95521	HUMBOLDT STATE UNIVERSITY MISSION ADVANCEMENT	CALIFORNIA	501(C)(3)	LINE 10	HUMBOLDT STATE UNIVERSITY		X
ASSOCIATED STUDENTS OF HUMBOLDT STATE UNIVERSITY - 94-1201195, 1 HARPST STREET, ARCATA, CA 95521	STUDENT SERVICES	CALIFORNIA	501(C)(3)	LINE 12C, III-FI	HUMBOLDT STATE UNIVERSITY		X

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2019

Part III

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

Part IV

Schedule R (Form 990) 2019

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)	X	
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)	X	
k Lease of facilities, equipment, or other assets from related organization(s)	X	
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses	X	
q Reimbursement paid by related organization(s) for expenses	X	
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)	X	

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Supplemental information area with horizontal lines for text entry. A large, light gray "DRAFT" watermark is oriented diagonally across the page.



MEMORANDUM

October 20, 2020

To: University Center Finance Committee

From: Wendy Sotomayor
Interim Executive Director

SUBJECT: University Center Reserves Review

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 business ventures so as to assure fiscal viability.

Attachments:

1. University Center Reserves Policy
2. Statement of Net Position for the years ended June 30, 2020 and 2019
3. Schedule of Reserves – Actual 2019-20 and Budget 2020-21
4. Campus Union Trust Funds – Actual 2019-20 and Budget 2020-21

* * * *

HUMBOLDT STATE UNIVERSITY CENTER POLICY MANUAL	Section No. <u>200</u> <i>Document No. <u>204</u></i>
---	--

Section: **Policy Statement – Fiscal**

Subject: **Reserves Policy**

Purpose: It is the goal of University Center to maintain adequate reserves and working capital, and to promote the University Center's role in assisting the University in meeting both its current and long-range goals.

New/Revised: **April 2017 (rev.)**

Board Adoption Date: **May 4, 2017 (supersedes November 12, 2002)**

A. Background

California State University Policy

The establishment of adequate reserve policies for California State University (CSU) auxiliaries is required to meet CSU financial standards established in the California Education Code, Section 89904(b).

CSU Board of Trustees guidelines stipulate that auxiliary organizations shall evaluate the need for reserves in the following areas:

- Working capital
- Current operations
- Capital replacement
- Planned future operations

B. University Center Policy Statement

It is the policy of the University Center Board of Directors to maintain adequate financial reserves to cover working capital requirements, current operation protection for short-term revenue shortfalls, capital asset replacement, and planned future operations.

C. Reserve Policy Guidelines

It is the goal of the University Center to work towards funding the reserves at the following levels:

Working Capital Reserves: The intent of a working capital reserve is to provide support for short-term cash flow and expenditure variations. The funding target will be equal to 60 days of the budgeted annual operating expenses, less cost of goods sold and depreciation.

Current Operating Reserves (Economic Uncertainty): The intent of a current operating reserve is to provide protection against critical operating budget circumstances such as unanticipated losses of revenue or unforeseen costs. The funding target will be equal to 90 days of the budgeted annual operating expenses, less cost of goods sold and depreciation. As stipulated in the CSU Campus Reserves Policy 2001.00, funds may establish and maintain reserves for economic uncertainties that do not exceed more than one-half of the projected annual operating budgets.

Capital Replacement Reserve: This reserve is to provide a ready source of funds for repair or acquisition of buildings, leaseholds, furniture, fixtures, and equipment necessary for the effective operation of the organization. As deemed necessary and in accordance with the annual budgeting process, management staff will prepare a plan for replacing capital items which, if entirely funded from an annual operating budget, would result in a significant deficit position.

Planned Future Operations: This reserve is to provide funds to meet special targets of opportunity or future, new business recognized by the University and the University Center as appropriate and within the educational mission of the campus. This reserve is also intended for organizational capacity building such as investment in infrastructure. This reserve is optional and may be funded at the discretion of the Board of Directors.

Reserves held by University: Reserves are held and maintained by the campus for the following funds as stipulated in the CSU Campus Reserves Policy 2001.00:

- Fund 534 Campus Union Operations: reserves held for debt service payments and economic uncertainties.
- Fund 535 Campus Union Capital Improvements: reserves held for facilities maintenance and repair.
- Fund 536 Campus Union Maintenance and Repair: reserves held for specific capital projects and renovation.

D. Appropriations of Unrestricted Net Assets

At the close of each fiscal year, the appropriation of unrestricted net asset funds shall be as follows:

- The first priority for use of unrestricted net assets shall be the funding of working capital.
- The second priority for use of unrestricted net assets shall be the funding of current operating reserves.
- The third priority for the use of unrestricted net assets shall be funding reserves for capital replacement and planned future operations as deemed appropriate by UC Management.

UC Management will review the reserves funding with the Finance Committee during the annual review of the Financial Audit.

* * * * *

**HUMBOLDT STATE UNIVERSITY CENTER
STATEMENT OF NET POSITION
JUNE 30, 2020 AND 2019**

Attachment 2

	<u>2019</u>	<u>2019</u>
ASSETS		
Current assets		
Cash and cash equivalents	\$ 335,473	\$ 172,720
Cash invested in LAIF	10,204,233	11,363,872
Accounts and other receivable, net	306,002	230,632
Inventories	170,597	117,063
Prepaid expenses	55,949	32,190
Total current assets	<u>11,072,254</u>	<u>11,916,477</u>
Noncurrent assets		
Capital assets, net	816,548	682,452
Net OPEB asset	420,761	24,874
Total noncurrent assets	<u>1,237,309</u>	<u>707,326</u>
Total assets	<u>12,309,563</u>	<u>12,623,803</u>
Deferred outflows of resources		
OPEB - contributions	214,986	215,725
Pension - contributions	380,984	224,728
OPEB related	38,073	62,192
Pension related	954,236	1,015,562
Total deferred outflows of resources	<u>1,588,279</u>	<u>1,518,207</u>
LIABILITIES		
Current liabilities		
Accounts payable	56,294	149,650
Accrued salaries and benefits payable	23,329	73,957
Accrued compensated absences	109,411	123,953
Unearned revenues	228,248	369,344
Other liabilities	314,715	128,813
Total current liabilities	<u>731,997</u>	<u>845,717</u>
Noncurrent liabilities		
Net pension liability	1,884,318	1,452,400
Total noncurrent liabilities	<u>1,884,318</u>	<u>1,452,400</u>
Total liabilities	<u>2,616,315</u>	<u>2,298,117</u>
Deferred inflows of resources		
OPEB related	367,618	100,705
Pension related	784,003	654,572
Total deferred inflows of resources	<u>1,151,621</u>	<u>755,277</u>
NET POSITION		
Net investment in capital assets	816,548	682,452
Appropriations to reserves:		
Working capital reserves	1,129,292	1,575,718
Current operating reserves (economic uncertainty)	1,693,940	2,363,576
Capital replacement reserves	3,245,063	3,233,435
Planned future operations	3,245,063	3,233,435
Total net position	<u>\$ 10,129,906</u>	<u>\$ 11,088,616</u>

**HUMBOLDT STATE UNIVERSITY CENTER
SCHEDULE OF RESERVES
6/30/2020 AND PROJECTED 6/30/2021 - REVISED**

	<u>WORKING CAPITAL</u>	<u>CURRENT OPERATING RESERVES</u>	<u>CAPITAL REPLACEMENT</u>	<u>PLANNED FUTURE OPERATIONS</u>	<u>TOTAL</u>
Balance 7/01/2019	\$ 1,575,718	\$ 2,363,576	\$ 3,233,435	\$ 3,233,435	\$ 10,406,164
2019-20 Activities					
Operating Income (Loss)	(540,151)	-	-	-	(540,151)
CalPERS Pension and OPEB Related Changes	(418,559)	-	-	-	(418,559)
Change in net investment in capital assets	(134,096)	-	-	-	(134,096)
Year End Allocation	646,380	(669,636)	11,628	11,628	-
Reserve Balance 6/30/2020	\$ 1,129,292	\$ 1,693,940	\$ 3,245,063	\$ 3,245,063	\$ 9,313,358
2020-21 Activities					
Budgeted Revenues over Expenses	(2,214,700)	-	-	-	(2,214,700)
CalPERS Pension and OPEB Related Changes	(250,000)	-	-	-	(250,000)
UC Service Elevators - 2018-19 GOAL 4B	-	-	(172,500)	-	(172,500)
UC Roof Replacement - Summer 2021	-	-	(750,000)	-	(750,000)
Projected Reserve Balance 6/30/2021	\$ (1,335,408)	\$ 1,693,940	\$ 2,322,563	\$ 3,245,063	\$ 5,926,158

Allocations to reserves are made after the annual closing process per the University Center's Reserve Policy.

HUMBOLDT STATE UNIVERSITY
CAMPUS UNION TRUST FOR SYSTEMWIDE REVENUE BONDS
6/30/2020 AND PROJECTED 6/30/2021 - REVISED

	<i>CAMPUS UNION TRUST</i>	<i>MAINT. & REPAIR FUND</i>	<i>CONSTRUCTION FUND</i>	<i>TOTAL</i>
Balance 7/01/2019	\$ 699,137	\$ 861,157	\$ 52,399	\$ 1,612,693
2019-2020 Activities				
Campus Union Fee				
Union Fee Revenue	1,625,717	-	-	1,625,717
Investment Income	28,590	-	-	28,590
Transfer to Debt Service Fund	(436,076)	-	-	(436,076)
Transfer to University Center	(1,165,488)	-	-	(1,165,488)
Transfer to Chancellor's Office & State Pro Rata	(18,668)	-	-	(18,668)
University Center Repair and Maintenance				
UC Substation Replacement	-	(558,505)	-	(558,505)
UC Boiler Replacement	-	(19,572)	-	(19,572)
UC Quad Elevator - Initial Expenses	-	(28,631)	-	(28,631)
Balance 6/30/2020	\$ 733,212	\$ 254,449	\$ 52,399	\$ 1,040,060
2020-2021 Projected Activities				
Campus Union Fee				
Union Fee Revenue	1,307,000	-	-	1,307,000
Investment Income	20,000	-	-	20,000
Transfer to Debt Service Fund	(441,638)	-	-	(441,638)
Transfer to University Center	(840,000)	-	-	(840,000)
Transfer to Chancellor's Office & State Pro Rata	(21,800)	-	-	(21,800)
University Center Repair and Maintenance				
Replacement of (3) sliding doors	-	(60,000)	-	(60,000)
Installation of electronic locking and door sensors	-	(45,000)	-	(45,000)
UC Quad Elevator	-	(143,869)	-	(143,869)
Projected Balance 6/30/2021	\$ 756,774	\$ 5,580	\$ 52,399	\$ 814,753



AGENDA ITEM #H
Presented to the
University Center Finance Committee
November 2, 2020

HUMBOLDT STATE UNIVERSITY CENTER
BOARD OF DIRECTORS
FINANCIAL STATEMENTS

For the Three Months Ended
September 30, 2020

Contents

Statement of Revenues, Expenses and Changes in Net Position – Consolidated	1
HSU Dining Services Income Statement - Commercial Fund	2
CenterArts – Program/General Fund	3
Center Activities – Program/General Fund	4
University Center General Operations – Program/General Fund	5

**HUMBOLDT STATE UNIVERSITY CENTER
BOARD OF DIRECTORS
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2020**

	Commercial Fund	Program Funds			Total	Budget
	Dining Services	Center Arts	Center Activities	General Op & Administration	9/30/2020	2020-2021
REVENUES:						
Revenues from operations	604,947	-	643	69,967	\$ 675,557	\$ 3,054,120
Grants and donations	-	-	-	-	-	2,000
Student fees	-	25,750	77,250	107,000	210,000	840,000
Total operating revenues	604,947	25,750	77,893	176,967	885,557	3,896,120
EXPENSES:						
Cost of food sales	276,863	-	-	-	276,863	1,042,000
Salaries and wages	336,924	26,634	31,911	88,911	484,380	2,039,750
Payroll taxes and employee benefits	175,334	28,932	16,135	85,030	305,431	1,017,100
Rent and facilities use	178,814	-	-	-	178,814	715,300
Utilities	36,046	-	-	6,684	42,730	192,800
Depreciation	43,865	6,857	2,987	11,414	65,123	254,370
Building repair, maintenance and custodial	7,375	-	-	9,472	16,847	125,200
Equipment purchase, repair and maintenance	38,858	621	-	-	39,479	68,200
Computer hardware and software	23,451	5,213	2,961	2,100	33,725	153,550
Vehicle operation	688	-	79	934	1,701	17,200
Supplies and services	21,367	298	3,661	2,401	27,727	144,700
Bank service and credit card discount fees	3,602	691	579	2,508	7,380	46,880
Insurance	40,729	-	-	12,905	53,634	54,720
Meetings, prof. training and staff development	-	-	279	-	279	7,450
Services provided by HSU	30,666	-	-	15,141	45,807	199,520
Legal, audit and other professional services	234	-	-	14,801	15,035	68,150
Communications	3,235	879	2,078	2,612	8,804	49,550
Advertising, promotion and printing	801	118	-	-	919	4,700
Artist and instructor fees	-	-	-	-	-	25,000
Dues and subscriptions	-	-	-	818	818	9,250
Contributions to HSU Community	2,090	-	-	-	2,090	50,000
Other and miscellaneous	470	-	434	2,717	3,621	25,430
Total operating expenses	1,221,412	70,243	61,104	258,448	1,611,207	6,310,820
OPERATING INCOME (LOSS)	(616,465)	(44,493)	16,789	(81,481)	(725,650)	(2,414,700)
Nonoperating revenues:						
Investment income					23,737	200,000
Net nonoperating revenues					23,737	200,000
Increase (decrease) in net position					(701,913)	(2,214,700)
Net position:						
Net position at July 1, 2020					10,129,906	10,129,906
Net position at September 30, 2020 and Budgeted net position at June 30, 2021					\$ 9,427,993	\$ 7,915,206

**HUMBOLDT STATE UNIVERSITY CENTER
HSU DINING SERVICES INCOME STATEMENT
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2020 AND 2019**

	2020-2021			2019-2020			Increase (Decrease)
	Budget 2020-2021	Actual 9/30/2020	% of Budget	Budget 2019-2020	Actual 9/30/2019	% of Budget	
Food sales	\$ 2,777,500	\$ 599,975	22%	\$ 9,855,000	\$ 2,027,730	21%	\$ (1,427,755)
Less food cost	<u>1,042,000</u>	<u>276,863</u>	27%	<u>3,858,500</u>	<u>768,169</u>	20%	<u>(491,306)</u>
GROSS MARGIN	1,735,500	323,112	19%	5,996,500	1,259,561	21%	(936,449)
Other operating revenues							
Commissions							
Contract vendors	-	-	-	24,100	3,381	14%	(3,381)
Vending	10,000	490	5%	40,300	5,044	13%	(4,554)
On-line service fee	5,000	954	19%	12,050	2,886	24%	(1,932)
Other and Miscellaneous	<u>50,000</u>	<u>3,528</u>	7%	<u>212,500</u>	<u>18,041</u>	8%	<u>(14,513)</u>
GROSS PROFIT	1,800,500	328,084	18%	6,285,450	1,288,913	21%	(960,829)
OPERATING EXPENSES							
Personnel							
Full-time wages	1,026,500	240,452	23%	1,562,150	385,256	25%	(144,804)
Part-time wages	362,000	96,472	27%	1,363,100	242,366	18%	(145,894)
Payroll taxes and employee benefits	<u>665,200</u>	<u>175,334</u>	26%	<u>1,097,050</u>	<u>249,106</u>	23%	<u>(73,772)</u>
Total personnel	2,053,700	512,258	25%	4,022,300	876,728	22%	(364,470)
Facilities and equipment							
Rent	715,300	178,814	25%	906,850	203,542	22%	(24,728)
Utilities	145,200	36,046	25%	248,800	52,319	21%	(16,273)
Depreciation	176,150	43,865	25%	194,300	32,766	17%	11,099
Building repair and maintenance	42,200	2,980	7%	82,000	33,583	41%	(30,603)
Custodial services	25,000	4,395	18%	69,250	15,311	22%	(10,916)
Equipment purchase, repair and replacement	57,500	38,858	68%	67,500	22,766	34%	16,092
Computer hardware and software	88,250	23,451	27%	76,200	2,321	3%	21,130
Vehicle operation	<u>8,500</u>	<u>688</u>	8%	<u>12,900</u>	<u>910</u>	7%	<u>(222)</u>
Total facilities and equipment	1,258,100	329,097	26%	1,657,800	363,518	22%	(34,421)
General and administrative							
Supplies and services	104,000	20,894	20%	137,100	35,043	26%	(14,149)
Laundry services	3,300	473	14%	7,850	1,450	18%	(977)
Bank service and credit card discount fees	27,850	3,602	13%	118,550	23,557	20%	(19,955)
Insurance	40,750	40,729	100%	48,750	46,562	96%	(5,833)
Meetings, prof. training and staff development	2,650	-	0%	8,750	2,286	26%	(2,286)
Services provided by HSU	122,650	30,666	25%	26,050	6,510	25%	24,156
Legal, audit and other professional services	23,150	234	1%	25,000	355	1%	(121)
Communications	19,850	3,235	16%	22,550	4,603	20%	(1,368)
Advertising, promotion and printing	3,500	801	23%	9,300	1,288	14%	(487)
Dues and subscriptions	5,750	-	0%	4,400	500	11%	(500)
Contributions to HSU Community	50,000	2,090	4%	167,250	62,567	37%	(60,477)
Other and miscellaneous	<u>13,550</u>	<u>470</u>	3%	<u>29,800</u>	<u>1,246</u>	4%	<u>(776)</u>
Total general and administrative	417,000	103,194	25%	605,350	185,967	31%	(82,773)
TOTAL OPERATING EXPENSES	3,728,800	944,549	25%	6,285,450	1,426,213	23%	(481,664)
NET INCOME	\$ (1,928,300)	\$ (616,465)	32%	\$ -	\$ (137,300)		\$ (479,165)

**HUMBOLDT STATE UNIVERSITY CENTER
CENTERARTS
STATEMENT OF REVENUES AND EXPENSES
FOR THREE MONTHS ENDED SEPTEMBER 30, 2020 AND 2019**

	2020-2021			2019-2020			
	Budget 2020-2021	Actual 9/30/20	% of Budget	Budget 2019-2020	Actual 9/30/19	% of Budget	Increase (Decrease)
REVENUES AND SUPPORT							
Revenues							
Gate and ticket sales	\$ -	\$ -	-	\$ 890,000	\$ 151,257	17%	\$ (151,257)
Grants, membership and donations	-	-	-	45,000	27,119	60%	(27,119)
Handling charges	-	-	-	25,000	11,241	45%	(11,241)
Special events reimbursement	-	-	-	45,000	20,740	46%	(20,740)
AS Presents service agreement	-	-	-	20,000	10,000	50%	(10,000)
Concession sales	-	-	-	10,000	1,736	17%	(1,736)
Merchandise income	-	-	-	5,000	575	12%	(575)
Other and miscellaneous	-	-	-	2,000	-	0%	-
Total revenues	-	-	-	1,042,000	222,668	21%	(222,668)
Student fees and other support							
Student fees	103,000	25,750	25%	267,900	35,940	13%	(10,190)
Total student fees and other support	103,000	25,750	25%	267,900	35,940	13%	(10,190)
TOTAL REVENUES AND SUPPORT	103,000	25,750	25%	1,309,900	258,608	20%	(232,858)
EXPENSES							
Personnel							
Full-time wages	108,000	26,634	25%	251,150	63,791	25%	(37,157)
Part-time wages	-	-	-	144,000	29,282	20%	(29,282)
Payroll taxes and employee benefits	107,100	28,932	27%	175,350	43,188	25%	(14,256)
Total personnel	215,100	55,566	26%	570,500	136,261	24%	(80,695)
Facilities, general and administrative							
Facilities use agreement - rent	-	-	-	40,000	2,037	5%	(2,037)
Depreciation	22,700	6,857	30%	30,575	7,644	25%	(787)
Equipment purchase, repair and maintenance	3,000	621	21%	5,500	784	14%	(163)
Computer hardware and software	18,800	5,213	28%	20,000	4,500	23%	713
Supplies and services	200	298	149%	40,000	12,871	32%	(12,573)
Bank service and credit card discount fees	3,500	691	20%	22,000	11,303	51%	(10,612)
Meetings, prof. training and staff development	-	-	-	2,500	-	0%	-
Communications	4,000	879	22%	14,500	1,915	13%	(1,036)
Advertising and printing	-	118	-	29,000	11,392	39%	(11,274)
Artist fees and honorarium	5,000	-	0%	668,000	155,579	23%	(155,579)
Artist hospitality, transportation & housing	-	-	-	47,000	6,410	14%	(6,410)
Concession purchase	-	-	-	3,000	302	10%	(302)
Other and miscellaneous	-	-	-	875	88	10%	(88)
Total facilities, general and administrative	57,200	14,677	26%	922,950	214,825	23%	(200,148)
TOTAL EXPENSES	272,300	70,243	26%	1,493,450	351,086	24%	(280,843)
NET INCOME (LOSS)	\$ (169,300)	\$ (44,493)	26%	\$ (183,550)	\$ (92,478)	50%	\$ 47,985

**HUMBOLDT STATE UNIVERSITY CENTER
CENTER ACTIVITIES
STATEMENT OF REVENUES AND EXPENSES
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2020 AND 2019**

	2020-2021			2019-2020			
	Budget 2020-2021	Actual 9/30/2020	% of Budget	Budget 2019-2020	Actual 9/30/2019	% of Budget	Increase (Decrease)
REVENUES AND SUPPORT							
Revenues							
Registrations	\$ 41,000	\$ -	0%	\$ 195,500	\$ 33,814	17%	\$ (33,814)
Passes and gate sales	2,000	-	0%	21,200	6,394	30%	(6,394)
Facilities rentals	750	(1,875)	-250%	79,500	19,663	25%	(21,538)
Equipment rentals	20,000	2,518	13%	38,500	24,528	64%	(22,010)
Grants and donations	2,000	-	0%	5,500	-	0%	-
Merchandise income	500	-	0%	1,100	581	53%	(581)
Ad sales	-	-	-	3,500	-	-	-
Other and miscellaneous income	500	-	0%	1,500	110	7%	(110)
Total revenues	66,750	643	1%	346,300	85,090	25%	(84,447)
Student fees and other support							
Student fees	309,000	77,250	25%	643,700	107,811	17%	(30,561)
HSU support	-	-	-	100,000	-	-	-
Total student fees and other support	309,000	77,250	25%	743,700	107,811	14%	(30,561)
TOTAL REVENUES AND SUPPORT	375,750	77,893	21%	1,090,000	192,901	18%	(115,008)
EXPENSES							
Personnel							
Full-time wages	120,250	22,319	19%	157,500	42,569	27%	(20,250)
Part-time wages	150,000	9,592	6%	505,000	126,918	25%	(117,326)
Payroll taxes and employee benefits	89,400	16,135	18%	125,850	33,977	27%	(17,842)
Total personnel	359,650	48,046	13%	788,350	203,464	26%	(155,418)
Facilities and equipment							
Utilities	-	-	-	42,900	8,685	20%	(8,685)
Depreciation	14,600	2,987	20%	9,700	1,975	20%	1,012
Building repair and maintenance	1,000	-	0%	12,000	3,093	26%	(3,093)
Custodial services	24,300	-	0%	40,200	2,080	5%	(2,080)
Equipment purchase, repair and maintenance	7,200	-	0%	30,500	2,676	9%	(2,676)
Computer hardware and software	11,500	2,961	26%	11,800	3,173	27%	(212)
Vehicle operation and transportation	2,500	79	3%	11,250	4,359	39%	(4,280)
Total facilities and equipment	61,100	6,027	10%	158,350	26,041	16%	(20,014)
General and administrative							
Supplies and services	16,000	3,661	23%	42,500	8,288	20%	(4,627)
Bank service and credit card discount fees	3,530	579	16%	6,900	3,031	44%	(2,452)
Insurance	970	-	0%	850	963	113%	(963)
Meetings, prof. training and staff development	2,300	279	12%	3,400	-	0%	279
Services provided by HSU	16,300	-	0%	14,700	1,080	7%	(1,080)
Communications	9,900	2,078	21%	16,350	3,327	20%	(1,249)
Advertising, printing and graphics	1,200	-	0%	16,500	4,029	24%	(4,029)
Instructor and outfitter fees	20,000	-	0%	38,000	352	1%	(352)
Other and miscellaneous	1,900	434	23%	4,100	565	14%	(131)
Total general and administrative	72,100	7,031	10%	143,300	21,635	15%	(14,604)
TOTAL EXPENSES	492,850	61,104	12%	1,090,000	251,140	23%	(190,036)
NET INCOME (LOSS)	\$ (117,100)	\$ 16,789		\$ -	\$ (58,239)		\$ 75,028

**HUMBOLDT STATE UNIVERSITY CENTER
GENERAL OPERATIONS
STATEMENT OF REVENUES AND EXPENSES
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2020 AND 2019**

	2020-2021			2019-2020			
	Budget 2020-2021	Actual 9/30/2020	% of Budget	Budget 2019-2020	Actual 9/30/2019	% of Budget	Increase (Decrease)
OPERATING REVENUES AND SUPPORT							
Student fees	\$ 428,000	\$ 107,000	25%	\$ 258,400	\$ 62,499	24%	\$ 44,501
Admin & Business service fee - NHPRD	71,870	17,970	25%	69,780	17,445	25%	525
Rental income - Bookstore	50,000	26,753	54%	200,000	66,927	33%	(40,174)
Rental income - Dining Services	-	-	-	189,260	24,726	-	(24,726)
Rental income - other facilities	-	-	-	10,000	3,758	-	(3,758)
Rental income - vehicles	-	-	-	11,000	-	-	-
Other services to HSU	-	-	-	4,500	-	-	-
Other and miscellaneous	25,000	25,244	101%	40,000	77,636	194%	(52,392)
TOTAL OPERATING REVENUES & SUPPORT	574,870	176,967	31%	782,940	252,991	32%	(76,024)
OPERATING EXPENSES							
Personnel							
Full-time wages	264,000	88,455	34%	346,470	82,512	24%	5,943
Part-time wages	9,000	456	5%	90,000	17,348	19%	(16,892)
Payroll taxes and employee benefits	155,400	85,030	55%	194,970	70,025	36%	15,005
Total personnel	428,400	173,941	41%	631,440	169,885	27%	4,056
Facilities and equipment							
Utilities	47,600	6,684	14%	67,100	11,278	17%	(4,594)
Depreciation	40,920	11,414	28%	52,400	6,461	12%	4,953
Building repair and maintenance	15,000	8,095	54%	23,000	2,766	12%	5,329
Custodial services	17,700	1,377	8%	75,000	14,400	19%	(13,023)
Equipment purchase, repair and maintenance	500	-	0%	2,500	3,109	124%	(3,109)
Computer hardware and software	35,000	2,100	6%	35,300	1,411	4%	689
Vehicle operation	6,200	934	15%	10,200	1,246	12%	(312)
Total facilities and equipment	162,920	30,604	19%	265,500	40,671	15%	(10,067)
General and administrative							
Supplies and services	21,200	2,401	11%	28,000	6,424	23%	(4,023)
Bank service and credit card discount fees	12,000	2,508	21%	17,000	3,783	22%	(1,275)
Insurance	13,000	12,905	99%	12,200	12,709	104%	196
Meetings, prof. training and staff development	2,500	-	0%	10,000	1,457	15%	(1,457)
Services provided by HSU	60,570	15,141	25%	19,700	4,911	25%	10,230
Legal, audit and other professional services	45,000	14,801	33%	10,000	3,089	31%	11,712
Communications	15,800	2,612	17%	14,600	2,854	20%	(242)
Dues and subscriptions	3,500	818	23%	5,000	649	13%	169
Board of Directors	1,000	133	13%	10,000	1,069	11%	(936)
Other and miscellaneous	8,980	2,584	29%	9,500	1,301	14%	1,283
Total general and administrative	183,550	53,903	29%	136,000	38,246	28%	15,657
TOTAL OPERATING EXPENSES	774,870	258,448	33%	1,032,940	248,802	24%	9,646
OPERATING INCOME	(200,000)	(81,481)	41%	(250,000)	4,189	-2%	(85,670)
NONOPERATING REVENUES							
Investment income	200,000	23,737	12%	250,000	69,379	28%	(45,642)
NET INCOME (LOSS)	\$ -	\$ (57,744)		\$ -	\$ 73,568		\$ (131,312)



HUMBOLDT STATE UNIVERSITY

Office of the President

September 24, 2020

By US Mail

Humboldt State University
University Center
1 Harpst Street
Arcata, California 95521

Re: Failure to Comply with Operating Agreement

Dear University Center Board of Directors:

After consultation and concurrence from Chancellor Timothy White, I write to provide the Humboldt State University Center (“UC”) notice of the termination of the Operating Agreement between the Board of Trustees of the California State University (“CSU”) and the UC (“Agreement”) pursuant to Section 22 of the Agreement, effective December 23, 2020, due to the UC’s failure to comply with the Agreement (Attachment 1).¹

I. On October 1, 2019, the UC Authorized a \$300,000 Line of Credit to the North Humboldt Recreation and Park District in Violation of Section 2, Section 4, and Exhibit A of the Agreement.

In August 2020, it came to my attention that the UC had issued a \$300,000 line of credit to the North Humboldt Recreation and Park District (“NHRPD”)—a local special district that runs the Arcata Community Pool—pursuant to an operating agreement that runs from October 1, 2019 to September 30, 2020 (Attachment 2). According to the operating agreement between the UC and NHRPD, the purpose of the line of credit was “to allow NHRPD to pay expenditures related to approved and accepted construction projects of which reimbursements are delayed due to contractual agreements.” (Attachment 2 at p. 1.)

The issuance of this line of credit violates Title 5, CSU policy, and the Agreement, as follows:

¹ Section 22 of the Agreement states: “CSU may terminate this agreement upon Auxiliary’s breach of or failure to comply with any term of this agreement by providing Auxiliary with a minimum of ninety (90) days advance written notice.”

- 5 C.C.R. § 42665: Auxiliaries must be “engaged in activities which are essential and integral to the mission and purpose of the California State University system.”
- Executive Order 1059: “Campus auxiliary organizations are . . . operated solely for the benefit of the campus”
- Section 2 of the Agreement: “Auxiliary agrees to receive and apply exclusively the funds and properties coming into its possession toward furthering [its contracted functions] for the benefit of CSU and the Campus.”
- Section 4 of the Agreement: “Auxiliary agrees to maintain and operate its organization in accordance with all applicable laws, regulations and CSU and Campus rules, regulations and policies.”
- Section 11.2.1(a) of Exhibit A to the Agreement: Auxiliary “[e]xpenditures must further the CSU educational mission and comply with trustee and campus policy.”

II. The UC Transferred \$100,000 to the NHRPD in Violation of Section 2, Section 4, and Exhibit A of the Agreement.

On February 12, 2020, the UC transferred \$100,000 to the NHRPD via wire transfer pursuant to the operating agreement between the UC and NHRPD (Attachment 3).

This payment violates Title 5, CSU policy, and the Agreement, as follows:

- 5 C.C.R. § 42665: Auxiliaries must be “engaged in activities which are essential and integral to the mission and purpose of the California State University system.”
- Executive Order 1059: “Campus auxiliary organizations are . . . operated solely for the benefit of the campus”
- ICSUAM 03103.02
 - “Payments greater than or equal to \$50,000 require second level review and approval.”
 - “ACH payments must be processed in accordance with standard Payment procedures, including dual control and be reasonably secured from erroneous or fraudulent manipulation.”
- Section 2 of the Agreement: “Auxiliary agrees to receive and apply exclusively the funds and properties coming into its possession toward furthering [its contracted functions] for the benefit of CSU and the Campus.”
- Section 4 of the Agreement: “Auxiliary agrees to maintain and operate its organization in accordance with all applicable laws, regulations and CSU and Campus rules, regulations and policies.”

- Section 11.2.1(a) of Exhibit A to the Agreement: Auxiliary “[e]xpenditures must further the CSU educational mission and comply with trustee and campus policy.”

III. The UC Transferred \$50,000 to the NHRPD for Operating Costs in Violation of Section 2, Section 4, and Exhibit A of the Agreement.

The operating agreement between the UC and NHRPD provides that the line of credit “funds are not intended to supplement general operational needs of NHRPD.” (Attachment 2 at p. 1.)

The UC issued a payment to the NHRPD for operating costs that fall outside the scope of the operating agreement with the NHRPD. In July 2020, the UC transferred \$50,000 to the NHRPD pursuant to the operating agreement for insurance premiums, workers’ compensation annual premiums, UC’s accounting and management services fee (see section IV), operating expenses, and payroll² (Attachment 4; Attachment 5).

This payment violates Title 5, CSU policy, and the Agreement, as follows:

- 5 C.C.R. § 42665: Auxiliaries must be “engaged in activities which are essential and integral to the mission and purpose of the California State University system.”
- Executive Order 1059: “Campus auxiliary organizations are . . . operated solely for the benefit of the campus”
- ICSUAM 03103.02
 - “Payments greater than or equal to \$50,000 require second level review and approval.”
 - “ACH payments must be processed in accordance with standard Payment procedures, including dual control and be reasonably secured from erroneous or fraudulent manipulation.”
- Section 2 of the Agreement: “Auxiliary agrees to receive and apply exclusively the funds and properties coming into its possession toward furthering [its contractual functions] for the benefit of CSU and the Campus.”

² To date, the NHRPD has drawn \$150,000 on the line of credit and currently owes the UC \$75,000.

- Section 4 of the Agreement: “Auxiliary agrees to maintain and operate its organization in accordance with all applicable laws, regulations and CSU and Campus rules, regulations and policies.”
- Section 11.2.1(a) of Exhibit A to the Agreement: Auxiliary “[e]xpenditures must further the CSU educational mission and comply with trustee and campus policy.”
- Section 5.0 of Exhibit B to the Agreement: “Perform procurement activities in a consistent manner in accordance with external and internal requirements.”

IV. The UC Entered into a Business Services Agreement with the NHRPD in Violation of Sections 2 and 4 of the Agreement.

The UC entered into a “Business and Accounting Services Agreement” with the NHRPD for the period commencing July 1, 2018 and ending June 30, 2021 (Attachment 6). Through this agreement, the UC provides accounting and business services and management consultation services to the NHRPD (Attachment 6 at pp. 1, 4–6).

The UC’s participation in this agreement does not fall within the approved functions of an auxiliary identified in Title 5 (5 C.C.R. § 42500) or the functions of the UC identified in Section 2 of the Agreement. In addition, the UC’s participation in this agreement is in violation of Executive Order 1059, which provides, in relevant part, that “[c]ampus auxiliary organizations are . . . operated solely for the benefit of the campus” Therefore, the UC’s participation in this agreement violates both Section 2 and 4 of the Agreement.

V. The UC Failed to Provide the University with Annual Letters of Attestation, Annual Reports of Internal Controls and Proper Segregation of Duties, and Quarterly Financial Statements in Violation of Section 3 of the Agreement.

Section 3 of the Agreement provides that the UC must provide the University the following documents:

- Letter of Attestation, attesting to their compliance with the CSU Auxiliary Organizations Compliance Guide and CSU Auxiliary Organizations Sound Business Practice Guidelines annually, on or before July 1st
- Review of both internal controls and proper segregation of duties to be reported to the Campus President or designee and the Auxiliary’s Board of Directors; annually, on or before July 1st
- Quarterly financial statements with supporting transactional data to the Campus chief financial officer or designee

The UC has breached this Section by not providing these documents to the University.

VI. The UC Violated Sections 3 and 4 of the Agreement When Members of the Board Refused to Participate in the President's Review of UC Programs.

Title 5 provides, in relevant part:

[F]or the president to exercise his responsibility over the entire campus program, he shall require that auxiliary organizations operate in conformity with policy of the Board of Trustees and the campus. To execute this authority, the president shall require that each auxiliary organization submit its programs and budgets for review at a time and in a manner specified by the president.

(5 C.C.R. § 42402.) In accordance with this authority, I announced a review of UC programs in August 2020. In response to this announcement, multiple members of the Board refused to participate in this review.

This conduct violates CSU policy and the Agreement, as follows:

- Executive Order 1059: "Campus auxiliary organizations shall not operate outside the regulation and oversight of the campus."
- Section 3 of the Agreement: "Auxiliary agrees to assist the Campus CFO or designee in carrying out the compliance and operational reviews required by applicable CSU Executive Orders and related policies."
- Section 4 of the Agreement: "Auxiliary agrees to maintain and operate its organization in accordance with all applicable laws, regulations and CSU and Campus rules, regulations and policies."

* * *

For all the reasons stated herein, the University finds that the UC has failed to comply with the Agreement. The University is invoking its right under Section 22 of the Agreement to terminate the Agreement with 90 days' notice. In accordance with the Agreement, the UC may use the 90 advance notice period to cure the breaches of the Agreement (Attachment 1, § 22).

Humboldt State University
University Center
September 24, 2020
Page 6

Per Section 19 of the Agreement, this notice was mailed to:

Humboldt State University
University Center
1 Harpst Street
Arcata, California 95521

The University reserves the right to supplement this notice, as appropriate.

Sincerely,

A handwritten signature in black ink, appearing to read "Tom Jackson, Jr.", written in a cursive style.

Tom Jackson, Jr., Ed.D.
President

cc: T. White, Chancellor, California State University
D. May, University Counsel, California State University
S. Gordon, Vice President for Administration & Finance, HSU
J. Meriwether, Vice President for Enrollment Management, HSU

**OPERATING AGREEMENT
BETWEEN CALIFORNIA STATE UNIVERSITY
AND HUMBOLDT STATE UNIVERSITY CENTER**

This agreement is made and entered into by and between the Trustees of the California State University by their duly qualified Chancellor (CSU) and Humboldt State University Center (Auxiliary) serving Humboldt State University (Campus). The term of this agreement shall be July 1, 2018 through June 30, 2028.

1. PURPOSE

The purpose of this agreement is to set forth the terms and conditions under which Auxiliary may operate as an auxiliary organization pursuant to California Education Code §89900 et seq. and California Code of Regulations (CCR) Title 5, § 42400 et seq. In entering this agreement, CSU finds that certain functions important to its mission are more effectively accomplished by the use of an auxiliary organization rather than by the Campus under the usual state procedures.

2. PRIMARY FUNCTION(S) OF THE AUXILIARY

In consideration of receiving recognition as an official CSU auxiliary organization, Auxiliary agrees, for the period covered by this agreement, that the primary functions, which the Auxiliary is to manage, operate or administer are:

1. Student Union
2. Commercial

In carrying out the above, the Auxiliary engages in the following functions authorized by, CCR tit.5, §42500, which are activities essential and integral to the educational mission of the University:

1. Bookstores, Food Services, and Campus Services
2. Student Union Programs, which includes Recreational & Wellness, Student Recreation & Fitness, and Professional Performance & Entertainment Events

Auxiliary agrees to receive and apply exclusively the funds and properties coming into its possession toward furthering these purposes for the benefit of CSU and the Campus. Auxiliary further agrees that it shall not perform any of the functions listed in CCR tit.5, §42500 unless the function has been specifically assigned in this operating agreement with the Campus. Prior to initiating any additional functions, Auxiliary understands and agrees that CSU and Auxiliary must amend this agreement in accordance with Section 20, *Amendment*.

3. CAMPUS OVERSIGHT AND OPERATIONAL REVIEW

The responsibility and authority of the Campus president regarding auxiliary organizations is set forth in CCR tit.5, §42402, which requires that auxiliary organizations operate in conformity with CSU and Campus policies. The Campus President has been delegated authority by the CSU Board of Trustees (Standing Orders §VI) to carry out all necessary functions for the operation of the Campus. The operations and activities of Auxiliary under this agreement shall be integrated with Campus operations and policies and shall be overseen by the campus Chief Financial Officer (CFO) or designee so as to assure compliance with objectives stated in CCR tit.5, §42401.

The Campus shall review Auxiliary to ensure that the written operating agreement is current and that the activities of Auxiliary are in compliance with this agreement at least every five (5) years from the date the operating agreement is executed and at least every five years thereafter. Confirmation that this review has been conducted will consist of either an updated operating agreement, or a letter from the Campus CFO or designee to the Campus President with a copy to the Chancellor's Office, certifying that the review has been conducted. As part of these periodic reviews, the Campus President should examine the need for each auxiliary and look at the efficiency of the auxiliary operation and administration.

Auxiliary agrees to assist the Campus CFO or designee in carrying out the compliance and operational reviews required by applicable CSU Executive Orders and related policies.

- A. **Exhibit A**: CSU Auxiliary Organizations Compliance Guide
- B. **Exhibit B**: CSU Auxiliary Organizations Sound Business Practice Guidelines

In addition, the auxiliary will provide the following:

- C. **Exhibit C**: Letter of Attestation, attesting to their compliance with the above mentioned Exhibits A and B; annually, on or before July 1st.
- D. Review of both internal controls and proper segregation of duties to be reported to the Campus President or designee and the Auxiliaries's Board of Directors; annually, on or before July 1st.
- E. Quarterly financial statements with supporting transactional data to the Campus chief financial officer or designee.

4. OPERATIONAL COMPLIANCE

Auxiliary agrees to maintain and operate its organization in accordance with all applicable laws, regulations and CSU and Campus rules, regulations and policies. Failure of Auxiliary to comply with any term of this agreement may result in the removal, suspension or probation of Auxiliary as an auxiliary organization in good standing. Such

action by CSU may result in the limitation or removal of Auxiliary's right to utilize the CSU or campus name, resources and facilities (CCR tit.5, §42406).

5. CONFLICT OF INTEREST

No officer or employee of the CSU shall be appointed or employed by Auxiliary if such appointment or employment would be incompatible, inconsistent or in conflict with his or her duties as a CSU officer or employee.

Auxiliary has established and will maintain a conflict of interest policy. The Auxiliary's Conflict of Interest Policies are attached as **Attachment 1-A and 1-B**.

6. EXPENDITURES AUGMENTING CSU APPROPRIATIONS

With respect to expenditures for public relations or other purposes which would serve to augment appropriations for CSU operations, Auxiliary may expend funds in such amount and for such purposes as are approved by Auxiliary's governing body. Auxiliary shall file, as **Attachment 2** to this agreement, a statement of Auxiliary's policy on accumulation and use of public relations funds. The statement shall include the policy and procedures for solicitation of funds, the purposes for which the funds may be used, the allowable expenditures and procedures of control.

7. FISCAL AUDITS

Auxiliary agrees to comply with CSU policy and the provisions of CCR tit.5, §42408, regarding fiscal audits. All fiscal audits shall be conducted by auditors meeting the guidelines established the Integrated CSU Administrative Manual (ICSUAM).

The Campus CFO shall annually review, and submit a written evaluation to the Chancellor's Office in accordance with Section 19, Notices, the external audit firm selected by the Auxiliary. This review by the Campus CFO must be conducted prior to the Auxiliary engaging an external audit firm and annually thereafter. If the Auxiliary has not changed audit firms, and the audit firm was previously reviewed and received a satisfactory evaluation, a more limited review may be conducted and submitted.

8. USE OF NAME

Campus agrees that Auxiliary may, in connection with its designated functions as a CSU auxiliary organization in good standing and this agreement, use the name of the Campus, the Campus logo, seal or other symbols and marks of the Campus, provided that Auxiliary clearly communicates that it is conducting business in its own name for the benefit of Campus. All correspondence, advertisements, and other communications by

Auxiliary must clearly indicate that the communication is by and from Auxiliary and not by or from CSU or Campus.

Auxiliary shall use the name of Campus, logo, seal or other symbols or marks of Campus only in connection with services rendered for the benefit of Campus and in accordance with Campus guidance and direction furnished to Auxiliary by Campus and only if the nature and quality of the services with which the Campus name, logo, seal or other symbol or mark are used are satisfactory to the Campus or as specified by Campus.

Campus shall exercise control over and shall be the sole judge of whether Auxiliary has met or is meeting the standards of quality of the Campus for use of its name, logo, seal or other symbol or mark.

Auxiliary shall not delegate the authority to use the Campus name, logo, seal or other symbol or mark to any person or entity without the prior written approval of the Campus President or designee. Auxiliary shall cease using the Campus name, logo, seal or other symbol or mark upon expiration or termination of this agreement, or if Auxiliary ceases to be a CSU auxiliary organization in good standing, dissolves or disappears in a merger.

9. CHANGE OR MODIFICATION OF CORPORATE STATUS

Auxiliary shall provide notice to the CSU upon any change in Auxiliary's legal, operational or tax status including but not limited to changes in its Articles of Incorporation, bylaws, tax status, bankruptcy, dissolution, merger, or change in name.

10. FAIR EMPLOYMENT PRACTICES

In the performance of this agreement, and in accordance with California Government Code §12900 et. seq., Auxiliary shall not deny employment opportunities to any person on the basis of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, military and veteran status. Auxiliary shall adopt employment procedures consistent with the policy statement on nondiscrimination and affirmative action in employment adopted by the CSU.

11. BACKGROUND CHECK POLICY COMPLIANCE

In compliance with governing laws and CSU policy, Auxiliary shall confirm that background checks are completed for all new hires and for those independent contractors, consultants, outside entities, volunteers and existing employees in positions requiring background checks as set forth in CSU systemwide policy. Auxiliary will provide confirmation of completed and cleared background checks to the University President/Chancellor upon request, or as established by campus policy. (See HR 2016-08).

12. DISPOSITION OF ASSETS

Attached hereto as **Attachment 3** is a copy of Auxiliary's Articles of Incorporation which, in accordance with CCR tit.5, §42600, establishes that upon dissolution of Auxiliary, the net assets other than trust funds shall be distributed to a successor approved by the President of Humboldt State University, and by the Chancellor of the California State University. Auxiliary agrees to maintain this provision as part of its Articles of Incorporation. In the event Auxiliary should change this provision to make other dispositions possible, this agreement shall terminate as of the date immediately preceding the date such change becomes effective.

13. USE OF CAMPUS FACILITIES

Auxiliary may use those facilities identified for its use in a lease agreement executed between Campus and Auxiliary. If this Operating Agreement terminates or expires and is not renewed within 30 days of the expiration, the lease automatically terminates, unless extended in writing by the parties.

Auxiliary and Campus may agree that Auxiliary may use specified Campus facilities and resources for research projects and for institutes, workshops, and conferences only when such use does not interfere with the instructional program of Campus and upon the written approval from appropriate Campus administrators with such specific delegated authority. Auxiliary shall reimburse Campus for costs of any such use.

14. CONTRACTS FOR CAMPUS SERVICES

Auxiliary may contract with Campus for services to be performed by state employees for the benefit of Auxiliary. Any agreement must be documented in a written memorandum of understanding between Auxiliary and Campus. The memorandum of understanding shall among other things, specify the following: (a) full reimbursement to Campus for services performed by a state employee in accord with CCR tit.5, §42502(f); (b) Auxiliary must clearly identify the specific services to be provided by state employee, (c) Auxiliary must specify any performance measures used by Auxiliary to measure or evaluate the level of service; (d) Auxiliary must explicitly acknowledge that Auxiliary does not retain the right to hire, supervise or otherwise determine how to fulfill the obligations of the Campus to provide the specified services to Auxiliary.

15. DISPOSITION OF NET EARNINGS

Auxiliary agrees to comply with CSU and Campus policy on expenditure of funds including, but not limited to, CSU guidelines for the disposition of revenues in excess of

expenses and CSU policies on maintaining appropriate reserves. Cal. Educ. Code §89904; Executive Order 1059.

16. FINANCIAL CONTROLS

Recovery of allowable and allocable indirect costs and maintenance and payment of operating expenses must comply with ICSUAM §13680. CCR tit. 5, §42502(g) and (h).

17. INDEMNIFICATION

Auxiliary agrees to indemnify, defend and save harmless the CSU, its officers, agents, employees and constituent campuses and the State of California, collectively "CSU indemnified parties" from any and all loss, damage, or liability that may be suffered or incurred by CSU indemnified parties, caused by, arising out of, or in any way connected with the operation of Auxiliary as an auxiliary organization.

18. INSURANCE

Auxiliary shall maintain insurance protecting the CSU and Campus as provided in this section. CSU's Systemwide Office of Risk Management shall establish minimum insurance requirements for auxiliaries, based on the insurance requirements in Technical Letter RM 2012-01 or its successor then in effect. Auxiliary agrees to maintain at least these minimum insurance requirements.

Auxiliary's participation in a coverage program of the California State University Risk Management Authority (CSURMA) shall fully comply with the insurance requirement for each type of required coverage (which may include but not be limited to, general liability, auto liability, directors and officers liability, fiduciary liability, professional liability, employer's liability, pollution liability, workers' compensation, fidelity, property and any other coverage necessary based on Auxiliary's operations). Auxiliary shall ensure that CSU and Campus are named as additional insured or loss payee as its interests may appear.

19. NOTICES

All notices required to be given, or which may be given by either party to the other, shall be deemed to have been fully given when made in writing and deposited in the United States mail, certified and postage prepaid and addressed to all parties as provided below.

Notice to Auxiliary shall be addressed as follows:

Humboldt State University University Center
1 Harpst Street
Arcata, California 95521

Notice to the CSU shall be addressed to:

Trustees of the California State University
401 Golden Shore
Long Beach, California 90802
Attention: Director, Contract Services & Procurement

Notice to the Campus shall be addressed as follows:

Office of the President
Humboldt State University
1 Harpst Street
Arcata, California 95521

20. AMENDMENT

This agreement may be amended only in writing signed by an authorized representative of all parties.

21. RECORDS

Auxiliary shall maintain adequate records and shall submit periodic reports as required by CSU showing the operation and financial status of Auxiliary. The records and reports shall cover all activities of Auxiliary whether pursuant to this agreement or otherwise.

22. TERMINATION

CSU may terminate this agreement upon Auxiliary's breach of or failure to comply with any term of this agreement by providing Auxiliary with a minimum of ninety (90) days advance written notice. Auxiliary may use the ninety-day advance notice period to cure the breach. If, in the judgment of CSU, the breach has been cured, the termination notice will be cancelled.

23. REMEDIES UPON TERMINATION

Termination by CSU of this agreement pursuant to Section 22, *Termination*, may result in Auxiliary's removal, suspension or probation as a CSU auxiliary in good standing, and

loss of any right for Auxiliary to use the name, resources or facilities of CSU or any of its campuses.

Upon expiration of the term of this agreement, the parties shall have 30 days to enter into a new operating agreement which period may be extended by written mutual agreement.

24. SEVERABILITY

If any section or provision of this Agreement is held illegal, unenforceable or in conflict with any law by a court of competent jurisdiction, such section or provision shall be deemed severed and the validity of the remainder of this Agreement shall not be affected thereby.

25. LEASE OF PREMISES

CSU hereby leases to Auxiliary and Auxiliary hires from CSU those certain premises, on the campus of Humboldt State University, located in or near the City of Arcata, County of Humboldt, State of California, and more specifically described as follows:

- A. Property commonly known as the Humboldt State University Center, identified in **Exhibit AA**, consisting of:
 - 1. The Union Building, including the building constructed in 1960 to house the cafeteria and bookstore, and the building constructed in 1972 with college union bond funds.

The lease of the premises is subject to:

- A. The use of the property for civil defense purposes or in the event of a State, CSU or national emergency.
- B. Unanticipated need to meet the demands of the educational objectives of the CSU. The right to the use of any property included in this lease shall cease upon written notice by the CSU to Auxiliary that the property is needed for its exclusive use.

26. USE OF PREMISES

A. Auxiliary may occupy, operate, and use the leased property only in connection with the following functions and activities in accordance with the terms of this agreement:

- 1) Operating and maintaining a student union facility for the students, faculty, staff, alumni, and guests of the campus.

B. Auxiliary shall use the leased property only for functions and activities that are consistent with the Functions established in Section 2 and guidelines and policies that have been or may hereafter be adopted by CSU.

27. CONSIDERATION

A. Auxiliary shall operate as an auxiliary organization as set forth in this agreement.

B. Auxiliary shall manage and operate the student union facilities in accordance with the bond indenture, the policies of the CSU, Campus, this agreement, and for the benefit of Campus.

28. APPLICATION OF STUDENT UNION FEES

A. Pursuant to the CSU Systemwide Revenue Bond program, retirement of the debt incurred by CSU for the construction of the student union is to come from a mandatory student union fee to be paid by all enrolled students. After required funds have been set aside for debt service and all reserves, CSU agrees to make available to Auxiliary a portion of any remaining funds, as authorized by Education Code, Section 90076. CSU agrees to transfer such funds, if any, in the Student Union Net Revenue Fund account and/or applicable Trust Fund account, in the following circumstances:

1) Auxiliary shall be entitled to a transfer of funds as required for operating purposes. The transfer for operating purposes will be based on needs as shown in the operating budget and approved by the campus' Chief Financial Officer or designated staff subject to the availability of such funds.

2) Additional transfers of revenue may be made for extraordinary expenses as requested by Auxiliary and approved by the campus' Chief Financial Officer or designated staff, subject to the availability of funds.

B. This Section shall be subject to and construed in conformity with the Indenture of the Trustees of the CSU adopted April 1, 2002 authorizing the issuance of Systemwide Revenue Bonds and made a part of this agreement.

29. BUILDINGS, SIGNS, FIXTURES, AND EQUIPMENT

During the term of this Agreement, Auxiliary shall have the right to erect, place, and attach buildings, fixtures, signs, and equipment in and upon the leased property. Plans and working drawings for buildings to be placed on the leased land shall have prior approval of CSU. The number, size, and location of signs are subject to prior written

approval of the Campus. Fixtures, signs, and equipment so erected, placed, or attached by the Auxiliary shall be and remain the property of the Auxiliary and may be removed there from by the Auxiliary prior to the termination of this lease.

30. ALTERATIONS

The leased premises shall not be altered or changed in any manner or respect without the written consent of the Campus, and changes that may be authorized shall be made under the direction of the Campus and at the expense of Auxiliary. Permanent alterations shall have prior approval of Campus.

31. RIGHT OF ENTRY

It is understood and agreed that at any time CSU and its agents shall have the right to enter the leased premises or any part thereof for the purpose of examination or supervision.

Care, maintenance, and repair of the leased property shall be provided as follows:

A. Care and Maintenance: Auxiliary agrees to keep and maintain the leased property in a clean and orderly condition and shall at its own expense, at reasonably frequent intervals, and in a lawful manner dispose of all waste from the leased property.

B. Repairs: Auxiliary agrees to keep the leased premises in good repair.

32. RESTORATION OF PREMISES

Upon termination of this lease, CSU shall have the option to require Auxiliary, at its own expense and risk, to restore the demised premises as nearly as possible to the condition existing prior to the execution of the lease, with the exception of normal wear and tear.

But, if Auxiliary shall fail to do so within 90 days after CSU's option, CSU may restore the property at the risk of the Auxiliary and all costs and expenses of such removal or restoration shall be paid by Auxiliary upon demand of State. CSU shall have the right to exercise this option within 30 days after the expiration of this lease, but not thereafter.

33. MORTGAGES

Auxiliary shall not have the right to subject this lease to any mortgage, trust deed, or other security device without the written consent of CSU.

34. POSSESSORY INTEREST

The County Assessor may value the possessory interest created by this lease, or any subleases. Under California Revenue and Taxation Code section 107, a property interest tax may be levied on that possessory interest. The lessee is obligated to pay this property tax, and failure to do so may be considered a material breach of the lease."

35. ASSIGNMENTS OR SUBLEASE

Auxiliary shall not assign or sublease any part of the premises covered by this lease without the written permission of CSU.

CSU agrees, however, that Auxiliary may sublease any portion of the premises with the approval of the Campus. Substantial deviation from CSU's policy and model sub-leases requires the approval of the Campus.

Subleases may be written with terms in excess of this agreement: however, the continuation of the sublease past the term of this Agreement is contingent on this Agreement's renewal.

IN WITNESS WHEREOF, this agreement has been executed by the parties hereto.

Approved: 5/8, 2018

Humboldt State University

By Lisa A. Roscoe
President

Executed on 5/3, 2018

Humboldt State University Center
Board of Directors

By Casey Park
Chair

Executed on 5/4, 2018

Humboldt State University University Center

By Don Whitten
Executive Director

Executed on 5/8/17, 2018

California State University
Office of the Chancellor
Contract Services and Procurement

By Alc Pannini
Chief Procurement Officer

**HUMBOLDT STATE UNIVERSITY
HUMBOLDT STATE UNIVERSITY CENTER (UC)**

Fiscal Year 2018-19

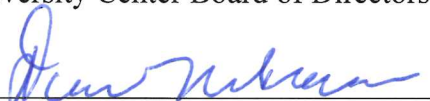
Letter of Attestation

I, the undersigned, declare that I am the authorized representative of the auxiliary organization UC and by submitting this Letter of Attestation certify and attest that to the best of my knowledge UC is in compliance with the following Exhibits which are a part of Operating Agreement between the Trustees of the California State University (CSU) and Humboldt State University Center (UC) serving Humboldt State University (Campus) and Exhibits have been examined by me and the matters set forth are true, correct and complete.

Exhibit A: CSU Auxiliary Organizations Compliance Guide

Exhibit B: CSU Auxiliary Organizations Sound Business Practices Guidelines

Humboldt State University
University Center Board of Directors

By 

Executive Director

Date May 4, 2018

Humboldt State University

By _____

President

Date _____

In the event UC is not in compliance, please note those items and describe the action that will be taken to resolve those items.

**HUMBOLDT STATE UNIVERSITY CENTER
POLICY MANUAL**

**Section No. 100
Document No. 101**

Section: Policy Statement – General and Administrative

Subject: Conflict of Interest Statement for Board Members

Purpose: To make Board members aware of their responsibilities regarding conflict of interest as required by the California Education Code, §89906 through §89909.

New/Revised: July 10, 2000/October 11, 2001/October 14, 2010

Board Adoption Date: October 14, 2010

**UNIVERSITY CENTER BOARD OF DIRECTORS
BOARD MEMBER CONFLICT OF INTEREST STATEMENT**

§89906. No member of the governing board of an auxiliary organization shall be financially interested in any contract or other transaction entered into by the board of which he is a member, and any contract or transaction entered into in violation of this section is void.

§89907. No contract or other transaction entered into by the governing board of an auxiliary organization is void under the provisions of Section 89906, nor shall any member of such board be disqualified or deemed guilty of misconduct in office under said provisions, if the circumstances specified in the following subdivisions exist:

- (a) The fact of such financial interest is disclosed or known to the governing board and noted in the minutes, and the governing board thereafter authorizes, approves, or ratifies the contract or transaction in good faith by a vote sufficient for the purpose without counting the vote or votes of such financially interested member or members, and
- (b) The contract or transaction is just and reasonable as to the auxiliary organization at the time it is authorized or approved.

§89908. The provisions of Section 89907 shall not be applicable if the circumstances specified in any of the following subdivisions exist:

- (a) The contract or transaction is between an auxiliary organization and a member of the governing board of that auxiliary organization.
- (b) The contract or transaction is between an auxiliary organization and a partnership or unincorporated association of which any member of the governing board of that auxiliary organization is a partner or in which he

UNIVERSITY CENTER POLICY STATEMENT - #101
Conflict of Interest Statement for Board members
Page Two

- is the owner or holder, directly or indirectly, of a proprietorship interest.
- (c) The contract or transaction is between an auxiliary organization and a corporation in which any member of the governing board of that auxiliary organization is the owner or holder, directly or indirectly, of 5 percent or more of the outstanding common stock.
 - (d) A member of the governing board of an auxiliary organization is interested in a contract or transaction within the meaning of Section 89906, and without first disclosing such interest to the governing board at a public meeting of the board, influences or attempts to influence another member or members of the board to enter into the contract or transaction.

§89909. It is unlawful for any person to utilize any information, not a matter of public record, which is received by him by reason of his membership on the governing board of an auxiliary organization, for personal pecuniary gain, regardless of whether he is or is not a member of the governing board at the time such gain is realized.

CONFLICT OF INTEREST STATEMENT

As a member of the Humboldt State University Center Board of Directors, I pledge to recognize and acknowledge any actual or potential use of my influence for personal pecuniary gain, or that of any organization I may be affiliated with.

Printed Name

Date

Signature

**HUMBOLDT STATE UNIVERSITY CENTER
POLICY MANUAL**

**Section No. 100
Document No. 102**

Section: Policy Statement – General and Administrative

Subject: Conflict of Interest Statement for Employees

Purpose: To make employees aware of their responsibilities regarding conflict of interest in the workplace, and to protect the exclusive right and integrity of information, services and various interests of the University Center.

New/Revised:

Board Adoption Date: July 10, 2000

I. Legal Requirements

Section 89006 of the California Education Code reads as follows:

"It is unlawful for any person to utilize any information, not a matter of public records, which is received by that person by reason of his or her employment by, or contractual relationship with, the Trustees, the California State University, or an auxiliary organization of the California State University as defined in Section 89033, for personal pecuniary gain, not contemplated by the terms of the employment or contract, regardless of whether the person is or is not so employed or under contract at the time the gain is received."

II. Definition

A conflict of interest is any situation in which an employee has a personal economic interest with the potential of being in conflict with the best interests of the University Center. Examples of conflict of interest situations include but are not limited to the following:

1. Engaging in any transaction or employment that is competitive with activities or objectives of the University Center;
2. Engaging in any transaction or employment that could be considered supplying goods or services to the University Center;
3. Purchasing property or goods for personal use at prices negotiated for the University Center;

UNIVERSITY CENTER POLICY STATEMENT - #102
Conflict of Interest Statement for Employees
Page Two

4. Participating in any personal financial dealings with persons or organizations where receiving loans, commissions, royalties, property, or shares in profits are involved;
5. Accepting gifts, favors, or conveniences that go beyond the moderate courtesies associated with good business practices;
6. Using any University Center information that is not a matter of public record for personal gain during or after their employment with the University Center;
7. Using any items, written material, or graphics produced for the University Center, for personal gain during or after employment with the University Center;
8. Using any University Center equipment or resources for personal gain.

It should be noted that a conflict of interest situation may also result from an employee's family members or friends dealing with the University Center.

Good judgment, high ethical standards, and honesty are a must in all business dealings. Even the appearance of a possible conflict of interest is discouraged and is in violation of policy. If an employee questions whether a situation represents potential conflict of interest, the employee should discuss it immediately with his/her supervisor.

Employees involved in conflict of interest situations may be subject to disciplinary action up to and including dismissal.

Your signature below verifies that you understand this conflict of interest statement and willingly accept responsibility for compliance.

Employee Printed Name

Date

Employee Signature

**HUMBOLDT STATE UNIVERSITY CENTER
POLICY MANUAL****Section No. 200
Document No. 206****Section: Policy Statement – Fiscal****Subject: Public Relations Expenditure Policy**

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 appropriations 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: October 2, 2001**Board Adoption Date: October 11, 2001**

I. Policy

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

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 University Center.

III. Solicitation

Funds may be solicited from any entity provided that any funds received are consistent with the University Center's policy on Social Responsibility, and will be deposited fully with the University Center. In accepting contributions, potential costs incurred by the University Center in future maintenance on the donations must be addressed prior to acceptance.

UNIVERSITY CENTER POLICY STATEMENT - #206
Public Relations Expenditure Policy
Page Two

IV. Allowable Expenditures

Expenditures may be incurred for materials, supplies, meals, overnight lodging and travel according to University Center 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 authorized department director, the Associate Director and the Executive Director.

* * * * *

Articles of Incorporation

STATE OF CALIFORNIA



DEPARTMENT OF STATE

It is hereby certified:

That the annexed transcript has been compared with the RECORD on file in my office, of which it purports to be a copy, and that the same is full, true and correct.



Dated: JUL 15 1970

H. P. Sullivan
H. P. Sullivan, Secretary of State

By *Ralph R. [Signature]*
Deputy Secretary of State

602998

**ENDORSED
FILED**
In the office of the Secretary of State
of the State of California
JUL 15 1970

H. P. SULLIVAN, Secretary of State
By DAVID M. WEETMAN
Deputy

ARTICLES OF INCORPORATION

of

COLLEGE UNION BOARD OF HUMBOLDT STATE COLLEGE

I.

The name of this corporation is COLLEGE UNION BOARD OF HUMBOLDT STATE COLLEGE.

II.

The specific and primary purposes for which this corporation is formed are to formulate and administer the policies for the development, financing and operation of the College Union, subject to the final approval of the College President, with the net earnings of the College Union to be used for the benefit of the student body of Humboldt State College, and no part of the net earnings shall inure to the benefit of any private individual.

III.

This corporation is organized under the General Non-Profit Corporation Law of the State of California with its principal office for the transaction of business located in Humboldt County, California.

IV.

The names and addresses of the persons who are appointed to act in the capacity of directors until the election of their successors are as follows:

GAILLEY BROWNING	-----1810 Madrona Street Eureka, CA 95501
MYRLA HENRICHSSEN	-----380 12th Street Arcata, CA 95521
MIKE VERNON	-----5207 Vance Avenue Eureka, CA 95501
ELLIOT BRANNING	-----335 Laurel Street Arcata, CA 95521
ANN MERKLIN	-----1815 O Street Eureka, CA 95501
CHAD ROBERTS	-----P. O. Box 2145 Samoa, CA 95564
GIL KIHN	-----1037 R Street Arcata, CA 95521

BILL RICHARDSON	-----1166 I Street Arcata, CA 95521
JOHN MITTS, JR.	-----P. O. Box 1098 Eureka, CA 95501
JAMES ELY	-----P. O. Box 56 Arcata, CA 95521
DONALD LAWSON	-----Third and H Streets Blue Lake, CA 95525
DONALD STRAHAN	-----1963 Upper Bay Road Arcata, CA 95521
RICHARD KUHNEN	-----1648 Quaker Street Eureka, CA 95501
WILLIAM THOMPSON	-----2750 Pacific Arcata, CA 95521
WILLIAM JACKSON	-----Highway 299 Blue Lake, CA 95525
GARY MONTGOMERY	-----1322 C Street Eureka, CA 95501

The number of directors may be fixed or changed from time to time by amendment of the articles of incorporation of this corporation or by amendment of the By-Laws of this corporation adopted by the vote or written assent of the members of the corporation entitled to exercise a majority of the voting power or the vote of a majority of a quorum at a meeting of members called pursuant to the By-Laws.

V.

The persons who are the directors of this corporation from time to time shall be its only members, and in ceasing to be a director of the corporation, any such person shall cease to be a member. A member-director of this corporation shall have no liability for dues and assessments.

VI.

This corporation is not organized nor shall it be operated for pecuniary gain or profit, and it does not contemplate the distribution of gains, profits or dividends to its members and is organized solely for non-profit purposes. The property, assets, profits and net income of this corporation are irrevocably dedicated to the promotion of social welfare, and no part of the profits or the net income of this corporation shall ever inure to the benefit of any director, officer or member or to the benefit of any private individual. Upon dissolution of this corporation the net assets other

than trust funds shall be distributed to one or more non-profit corporations organized and operated for the benefit of the Humboldt State College or the students or the students and faculty of said college, such corporation or corporations to be selected by the Board of Directors. Such non-profit corporation or corporations must be qualified for federal income tax exemption under Sections 501 (a) and 501 (c) (3) of the United States Internal Revenue Code and Section 21701 d of the Revenue and Taxation Code and be operated exclusively for charitable, scientific, literary or educational purposes or for a combination of said purposes. In the alternative, upon dissolution of the corporation, net assets other than trust funds shall be distributed to the Humboldt State College.

If upon dissolution this corporation holds any assets in trust, such assets shall be disposed of in such manner as may be directed by decree of the Superior Court of the county in which this corporation's principal office is located upon petition therefor by the Attorney General or by any other person concerned in the liquidation. In no event shall any assets be distributed to any member, director or officer of this corporation.

VII.

The name of the unincorporated association that is being incorporated is COLLEGE UNION BOARD OF HUMBOLDT STATE COLLEGE.

IN WITNESS WHEREOF, the undersigned, being the/Chairman and Secretary respectively, of COLLEGE UNION BOARD OF HUMBOLDT STATE COLLEGE, the unincorporated association that is being incorporated by these Articles of Incorporation, have executed them this 21st day of May, 1970.

Gary Montgomery
Gary Montgomery
Presiding Officer and Chairman

Jon Mitts Jr.
Jon Mitts, Jr.
Secretary

A0736294

ENDORSED - FILED
In the office of the Secretary of State
of the State of California

**RESTATED ARTICLES OF INCORPORATION
OF
HUMBOLDT STATE UNIVERSITY CENTER BOARD OF DIRECTORS
CORPORATION NO. C0602998**

DEC 14 2012

The undersigned certify that:

1. They are the Chair of the Board and the Secretary, respectively, of HUMBOLDT STATE UNIVERSITY CENTER BOARD OF DIRECTORS, a California nonprofit corporation.
2. The Articles of Incorporation of this corporation are amended and restated to read as follows:
 - ONE: The name of the Corporation is HUMBOLDT STATE UNIVERSITY CENTER BOARD OF DIRECTORS.
 - TWO: This Corporation is a Nonprofit Public Benefit Corporation and is not organized for the private gain of any person. It is organized under the nonprofit Public Benefit Corporation Law for charitable purposes.
 - THREE: This Corporation is organized exclusively for charitable, scientific, literary, or educational purposes, within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986 or the corresponding provision of any future United States internal revenue law. Notwithstanding any other provision of these Articles, this Corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the purposes of this Corporation, and the Corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986 or the corresponding provision of any future United States internal revenue law, or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1986 or the corresponding provision of any future United States internal revenue law.
 - FOUR: The Corporation shall have no members as that term is defined in Section 5056 of the California Corporations Code, or in any successor statute thereto. Any Corporate action which would otherwise require approval by a majority of all members or approval by the members of the Corporation shall require only approval of the Board of Directors.
 - FIVE: a) No substantial part of the activities of this Corporation shall consist of lobbying or propaganda, or otherwise attempting to influence legislation,

except as provided in Section 501(h) of the Internal Revenue Code of 1986, and this Corporation shall not participate in or intervene in (including publishing or distributing statements) any political campaign on behalf of any candidate for public office except as otherwise provided in Section 501(h) of the Internal Revenue Code of 1986.

b) All Corporate property is irrevocably dedicated to the purposes set forth in Article THREE, above. No part of the net earnings of this Corporation shall inure to the benefit of any of its directors, trustees, officers, private shareholders, or to individuals.

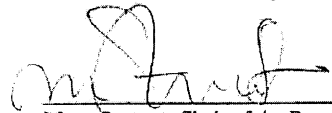
c) Upon the winding up and dissolution of the Corporation after paying or adequately providing for the debts, obligations, and liabilities of the Corporation, all net assets, other than trust funds, shall be distributed to a successor approved by the President of Humboldt State University, and by the Chancellor of the California State University. Such successor shall have tax-exempt status under Section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provisions of any future United States internal revenue law) and under Section 23701d of the California Revenue and Taxation Code, or the corresponding section of any future California revenue and tax law.


SIX: This Corporation elects to be governed by all of the provisions of the Nonprofit Corporation Law of 1980 not otherwise applicable to it under Part 5.

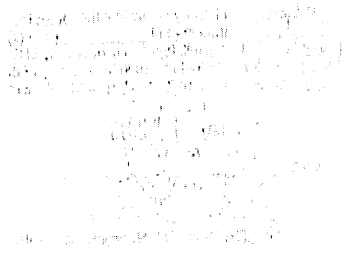
3. The foregoing amendment and restatement of Articles of Incorporation has been duly approved by the Board of Directors.
4. The corporation has no members.

We further declare under penalty of perjury under the laws of the State of California that the matters set forth in this certificate are true and correct of our own knowledge.

DATE: December 6, 2012


Macy Stewart, Chair of the Board


Lynne Sandstrom, Secretary



CSU AUXILIARY ORGANIZATIONS

COMPLIANCE GUIDE

Rev 2.0

July 2017

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

CONTENTS

Purpose and Objective of Guide	4
Legal and Regulatory Hierarchy	4
Application of State Law and CSU Policy to Auxiliary Organizations	4
1. REQUIREMENTS TO BE A CSU AUXILIARY ORGANIZATION	5
1.1 STATUTORY REQUIREMENTS	5
1.2 STATUTORY CRITERIA TO BE A CSU AUXILIARY ORGANIZATION	5
1.3 EXCLUDED ENTITIES	5
1.4 CSU AUTHORITY OVER NON-AUXILIARY AFFILIATED ENTITIES	6
1.5 REGULATORY COMPLIANCE REQUIRED	6
1.6 TITLE 5 REGULATIONS	6
1.7 DEFINITION OF AUXILIARY ORGANIZATION	6
1.8 GOOD STANDING LIST	6
1.9 USE OF NAME	6
1.10 SYSTEM AUXILIARY ORGANIZATIONS	6
2. PURPOSE AND OBJECTIVES OF AUXILIARY ORGANIZATIONS	7
2.1 ESSENTIAL ACTIVITY	7
2.2 BENEFIT CSU OR CAMPUS	7
2.3 SEPARATE STATUS	7
2.4 OBJECTIVES	7
3. CSU AUTHORITY AND RESPONSIBILITY	8
3.1 CSU AUTHORITY	8
3.2 CAMPUS PRESIDENT RESPONSIBILITY	8
3.3 CAMPUS CHIEF FINANCIAL OFFICER RESPONSIBILITY	8
4. FUNCTIONS OF AUXILIARY ORGANIZATIONS	8
4.1 LIST OF FUNCTIONS	9
4.2 PROHIBITED ACTIONS	9
4.3 RESPONSIBILITY FOR ASSIGNED FUNCTION	9
4.4 STUDENT BODY ORGANIZATION FUNCTIONS	9
4.5 WRITTEN AGREEMENT	10
5. ORGANIZATIONAL REQUIREMENTS	11
5.1 BASIC STRUCTURE	11
5.2 CRITERIA TO ESTABLISH A CSU AUXILIARY ORGANIZATION	11
5.3 TRANSFER OF EXISTING AUXILIARY ASSETS	12
5.7 PROBATION, SUSPENSION OR REMOVAL PROCEDURES	12
6. DISSOLUTION REQUIREMENTS	13
7. GOVERNING BOARDS	13
7.1 COMPOSITION	13
7.2 SECTION NOT USED	13
7.3 STUDENT BODY ORGANIZATION GOVERNING BOARDS	13
7.4 CONDUCT OF GOVERNING BOARDS	13
7.5 BOARD MEETING REQUIREMENT	15

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

7.5.1	Meetings Practices.....	15
7.5.2	AGENDA ITEMS	15
7.6	LEGAL AND FINANCIAL COUNSEL	15
8.	PUBLIC ACCESS TO AUXILIARY RECORDS.....	16
8.1	RECORDS SUBJECT TO THE ACT	16
8.2	DEFINITION OF IDENTIFIABLE WRITING.....	16
8.3	RECORDS EXEMPT FROM DISCLOSURE BY MCKEE ACT	16
8.4	EXCEPTIONS TO ABOVE MCKEE ACT EXEMPTIONS.....	16
8.5	TRADE SECRETS.....	17
8.6	OTHER EXEMPTIONS.....	17
8.7	RESPONSE TO A MCKEE ACT REQUEST	18
8.8	PROVIDING THE RECORDS; COPY COST	18
8.11	ELECTRONIC RECORDS.....	18
8.12	REMEDY FOR VIOLATIONS OF THE MCKEE ACT	18
8.13	CONFIDENTIALITY	19
9.	CAMPUS FACILITIES, CONSTRUCTION AND VEHICLES.....	19
9.1	CSU PROPERTY AND FACILITIES LEASES.....	19
9.2	LICENSE FOR SPECIAL USE OF CAMPUS FACILITIES.....	20
9.3	CONSTRUCTION ON CSU PROPERTY.....	20
9.5	SUSTAINABILITY	21
9.6	MAINTENANCE/CAPITAL RENEWAL.....	22
9.7	USE OF STATE VEHICLES.....	22
10.	FISCAL POLICY.....	22
10.1	FISCAL POLICY	22
10.2	BASIS FOR FINANCIAL STANDARDS AND FISCAL VIABILITY POLICY	22
10.3	PUBLIC RELATIONS POLICY	24
10.4	AUXILIARY ORGANIZATION INVESTMENT POLICY	24
10.5	RESTRICTED FUNDS.....	25
10.6	CAMPUS PROGRAM ACCOUNTS.....	25
10.7	SECTION NOT USED	26
10.8	INSURANCE	26
10.9	RECORDS.....	27
10.10	INFORMATION SECURITY.....	27
10.11	SOUND BUSINESS PRACTICE GUIDELINES.....	27
11.	EXPENDITURE OF AUXILIARY ORGANIZATION FUNDS	27
11.1	GENERAL USE AND LIMITATIONS	27
11.2	POLICY ON EXPENDITURES OF FUNDS.....	28
11.3	COST ALLOCATION; REIMBURSEMENT TO CSU	28
11.4	POLITICAL ACTIVITY	29
11.5	FINANCIAL AID AND LOANS	29
11.6	TRAVEL and HOSPITALITY	30
11.7	BUDGET DEVELOPMENT.....	30
11.8	LABOR ABUSE BY LICENSEES.....	31

**CSU AUXILIARY ORGANIZATIONS
COMPLIANCE GUIDE**

Exhibit A

12. FINANCING ACTIVITIES	31
12.1 CSU SYSTEM-WIDE REVENUE BOND PROGRAM	31
12.2 REAL PROPERTY DEVELOPMENT PROJECTS	31
13. AUDIT	32
13.1 EXTERNAL FINANCIAL AUDITS	32
13.2 EVIDENCE OF UNAUTHORIZED ACTS	32
13.3 DISTRIBUTION OF FINANCIAL STATEMENTS	32
13.4 INTERNAL AUDITS	32
13.5 REPORTING SUSPECTED UNAUTHORIZED ACTS	32
14. PERSONNEL ADMINISTRATION	33
14.1 POLICY RESPONSIBILITY	33
14.2 SALARIES, WORKING CONDITIONS, AND BENEFITS	33
14.3 LABOR RELATIONS	34
14.4 NONDISCRIMINATION AND AFFIRMATIVE ACTION	34
15. STUDENT BODY ORGANIZATIONS	35
15.1 STATUTES AND POLICY	35
15.2 MEETINGS	35
15.3 OPERATIONS	35
15.4 ORGANIZATION	35
15.5 STUDENT BODY ORGANIZATION FEES	35
15.6 ADMINISTRATION OF STUDENT BODY ORGANIZATION FUNDS	36
15.7 SECTION NOT USED	36
15.8 INVESTMENT OF STUDENT BODY ORGANIZATION FUNDS	36
15.9 USE OF FUNDS	37
15.10 BUDGET PROCEDURES	38
16. SPONSORED PROGRAMS	38
17. BANKING SERVICES	38
17.1 DEFINITION	38
17.2 SELF-SUPPORTING	38
17.3 BANKING SERVICES	38

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

Purpose and Objective of Guide

The intent of the Compliance Guide for CSU Auxiliary Organizations is to summarize/cite legal and regulatory requirements and applicable policy in CSU Executive Orders (EO) or within the Integrated CSU Administrative Manual (ICSUAM.) It is advisory and only includes an overview of statutes, regulation, and systemwide policy. Brief descriptions of the many laws and policies applicable to CSU Auxiliary Organizations are included. The Guide does not establish CSU Policy and does not substitute a full consideration of underlying law or policy.

Legal and Regulatory Hierarchy

State and Federal Level

- Statutes
- Regulations

University Level

- Board of Trustees Code of Regulations (Title 5, Division 5)
- Executive Orders (Chancellor's Policies)
- Integrated California State University Administrative Manual (ICSUAM)
- Compliance Guides

Application of State Law and CSU Policy to Auxiliary Organizations

State Law and CSU Policy generally are not applicable to CSU Auxiliary Organizations unless such is specifically cited or otherwise referenced within associated law or policy.

Guide Contact Information

Office of the Chancellor California State University

Michael P. Redmond
Assistant VC, Strat Initiatives and Support Services
mredmond@calstate.edu
Office 562-951-4345

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

1. REQUIREMENTS TO BE A CSU AUXILIARY ORGANIZATION

1.1 STATUTORY REQUIREMENTS. All CSU auxiliary organizations are governed by Cal. Ed. Code § 89900 et seq. Student body auxiliary organizations are also governed by Cal. Ed. Code § 89300 et seq.

In addition to the above, CSU auxiliary organizations incorporated in California must abide by other applicable laws and regulations, including but not limited to, Cal. Corp. Code § 5000 et seq., Cal. Gov. Code § 12580 et. seq. and California and federal tax law and regulations.

1.2 STATUTORY CRITERIA TO BE A CSU AUXILIARY ORGANIZATION. Cal. Ed. Code § 89901 lists the following characteristics in order to be qualified to be a CSU auxiliary organization:

- (a) An entity in which a CSU official participates as a director as part of his/her official position;
- (b) An entity formed or operating pursuant to Cal. Ed. Code § 89300 et seq. (student body organization);
- (c) An entity that operates a commercial service on a CSU campus or other CSU property for the benefit of a campus;
- (d) An entity (campus auxiliary) whose governing instrument provides in substance both of the following:
 - (1) That its purpose is to promote or assist a CSU campus, or to receive gifts, property and funds to be used for the benefit of such campus or person or organization having an official relationship therewith; and
 - (2) That any of its directors are appointed or nominated by, or subject to the approval of the CSU Board of Trustees (trustees) or CSU official, or selected, ex officio, from the membership of the trustees or CSU administrative staff.
- (e) An entity (CSU system auxiliary organization) whose governing instrument provides in substance both of the following:
 - (1) That its purpose is to promote or assist the trustees, or to receive gifts, property, and funds to be used for the benefit of the trustees or any person or organization having an official relationship therewith; and
 - (2) That any of its directors are appointed or nominated by, or subject to the approval of the trustees or CSU official, or selected, ex officio, from the membership of the trustees or CSU administrative staff.
- (f) An entity which, exclusive of the foregoing subdivisions, is designated as an auxiliary organization by the trustees.

1.3 EXCLUDED ENTITIES. The following campus organizations are excluded from becoming CSU auxiliary organizations by Cal. Ed. Code § 89902:

- (a) Alumni associations (See policy governing alumni associations at Title 5 California Code of Regulations (CCR) §§ 42397 et seq.);
- (b) Student clubs;
- (c) Societies;
- (d) Sororities and fraternities;
- (e) Social clubs;

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

(f) Similar student groups not operating commercial facilities.

1.4 CSU AUTHORITY OVER NON-AUXILIARY AFFILIATED ENTITIES. CSU may establish rules and regulations governing non-auxiliary affiliated organizations that maintain an official relationship with a CSU campus or use the name or facilities of the campus. Cal. Ed. Code § 89902

Alumni Associations recognized by the university (Title 5 Cal. Code of Regulations (CCR) §§ 42397 et seq) may represent an official relationship to a CSU campus and use the campus facilities provided they adhere to CSU and campus policy.

Student clubs, societies, sororities, fraternities and similar affiliated student groups not operating any commercial activity may represent an official relationship to a CSU campus and use the campus facilities provided they adhere to CSU and campus policy. 5 CCR § 42400

1.5 REGULATORY COMPLIANCE REQUIRED. Most auxiliary organizations are chartered as nonprofit public benefit corporations, and are under the oversight of the Attorney General. Cal. Corp. Code § 5110 et seq., and Cal. Gov. Code § 12580 et seq. In addition to the requirement that an auxiliary organization have one or more of the characteristics (See 1.2 above) listed in Cal. Ed. Code § 89901 and not be excluded by Cal. Ed. Code § 89902, Cal. Ed. Code § 89900(c) requires that auxiliary organization operations be conducted in conformity with regulations established by the trustees. 5 CCR §§ 42400-42667 Executive Order (E.O.) 1059

1.6 TITLE 5 REGULATIONS. The trustees have adopted regulations governing auxiliary organizations in 5 CCR §§ 42400 et seq. The trustees through the chancellor have also issued policy applicable to auxiliary organizations through executive orders and the ICSUAM.

1.7 DEFINITION OF AUXILIARY ORGANIZATION. An auxiliary organization is defined as a non-profit entity, which is included on the chancellor's list of auxiliary organizations in good standing; organized and operated in accordance with Cal. Ed. Code § 89900 et seq.; and operated in conformity with CSU and campus policy. 5 CCR §§ 42400; 42402

1.8 GOOD STANDING LIST. The chancellor prepares and keeps current a list of auxiliary organizations in good standing. In order to be on the list, auxiliary organizations must operate in compliance with CSU rules, regulations and policy. 5 CCR § 42406; See also section 5 of this Compliance guide.

1.9 USE OF NAME. Only an auxiliary organization that operates in accordance with CSU rules, regulations and policy and maintains its place on the chancellor's list of auxiliary organization in good standing may use the name of the CSU or campus in its title. Use of CSU and campus names must also comply with Cal. Ed. Code § 89005.5.

1.10 SYSTEM AUXILIARY ORGANIZATIONS. CSU system auxiliary organizations may exist if

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

they:

- (a) Are established pursuant to statutory requirements;
- (b) Are included on the chancellor's list of auxiliary organizations in good standing;
- (c) Are engaged in activities essential and integral to the CSU mission and purpose;
- (d) Are responsible to the chancellor; and
- (e) Operate in conformity with CSU and chancellor policy.

5 CCR § 42665

A CSU system auxiliary organization is required to follow regulations and policies applicable to campus auxiliary organizations. In applying the regulations, where the term "president" or "campus" is used, "Chancellor" and "California State University system" shall be substituted. 5 CCR § 42666(a)

Regulations applying to student body organizations do not apply to CSU system auxiliary organizations nor does the governing board composition requirement. 5 CCR § 42666(b)-(c)

2. PURPOSE AND OBJECTIVES OF AUXILIARY ORGANIZATIONS

2.1 ESSENTIAL ACTIVITY. Auxiliary organization activities are essential to the education program of a campus and are an integral part of a campus program and shall be so operated. 5 CCR §§ 42401 and 42665

2.2 BENEFIT CSU OR CAMPUS. Auxiliary organizations are organized and operated solely for the benefit of the CSU or one of its campuses and shall not operate outside the regulation and oversight of the CSU and the campus. E.O. 1059

2.3 SEPARATE STATUS. The separate legal status of auxiliary organizations (26 USC § 501(c)(3)) enables strategies that are important to the educational mission and provides capabilities essential to a comprehensive university. E.O. 1059

Auxiliary organizations exist because the state recognized the need for certain activities at CSU campuses, but determined that these activities would be best performed by one or more legally separate entities. Auxiliary organizations exist, in part, "[t]o provide effective operation and to eliminate the undue difficulty which would otherwise arise under the usual governmental budgetary, purchasing, and other fiscal controls." 5 CCR § 42401(c) Examples of these activities include: (a) investing in equities; (b) buying, selling and holding real property without legislative action; and (c) engaging in state wide education bond campaigns.

2.4 OBJECTIVES. The objectives of CSU auxiliary organizations are to provide:

- (a) Student self-government (student body auxiliary organizations);
- (b) The fiscal means and the management procedures that allow the campus to carry on activities providing those related instructional and service aids not normally furnished by the state budget;
- (c) Effective operation and to eliminate the undue difficulty which would otherwise arise

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

under the usual governmental budgetary, purchasing, and other fiscal controls; and
(d) Fiscal procedures and management systems that allow effective coordination of auxiliary activities with the campus in accordance with sound business practices.
5 CCR § 42401

3. CSU AUTHORITY AND RESPONSIBILITY

3.1 CSU AUTHORITY. The California Education Code provides the trustees with overall responsibility to administer the activities of the CSU. The trustees through Title 5 California Code of Regulations, trustee standing orders and resolutions have delegated certain authority to the chancellor and specific authority to campus presidents. The trustees have vested authority in the chancellor to establish and implement auxiliary organization policies and procedures consistent with and pursuant to the policies of the trustees. The chancellor, through executive orders, has delegated specific authority to campus presidents.

3.2 CAMPUS PRESIDENT RESPONSIBILITY. Campus presidents are responsible for:

- (a) The propriety of expenditures and the integrity of financial reporting made by campus auxiliary organizations;
 - (b) Exercising prudent judgment in the utilization of campus auxiliary organizations;
 - (c) Ensuring the fiscal viability of campus auxiliary organizations;
 - (d) Ascertaining that campus auxiliary organizations' operations and expenditures comply with CSU and campus policy;
 - (e) Requiring campus auxiliary organizations to submit programs and budgets for review at a time and in a manner determined by the campus president;
 - (f) Reviewing campus auxiliary organizations' programs and budgets;
 - (g) Requiring discontinuance of activities not in conformity with CSU and campus policy; and;
 - (h) Ensuring that costs incurred by CSU for services, products, and facilities provided to auxiliary organizations are properly and consistently recovered.
- Cal. Ed. Code §§ 89756 and 89900(b); 5 CCR § 42402; trustee standing orders; EOs 1000 and 1059

3.3 CAMPUS CHIEF FINANCIAL OFFICER RESPONSIBILITY. Campus chief financial officers are the primary responsible campus official to assure administrative compliance by and fiscal oversight of campus auxiliary organizations. The campus chief financial officer or designee shall annually approve and implement a cost allocation plan.
EOs 1000 and 1059; See also ICSUAM § 11000 et seq

4. FUNCTIONS OF AUXILIARY ORGANIZATIONS

For an auxiliary organization to engage in a specific function, the function must be an integral part of the educational mission of the campus and the CSU and be conducted in conformity with CSU and campus policy. 5 CCR § 42500

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

Based on the primary functions they perform, auxiliary organizations may be classified in one or more of the following general categories:

- (a) student body organizations;
- (b) campus support service organizations;
- (c) foundations for sponsored projects, workshops and institutes; and
- (d) instructionally related activity organizations.

4.1 LIST OF FUNCTIONS. The trustees have determined that the following functions are appropriate for auxiliary organizations to perform:

- (a) Student body organization programs;
- (b) Bookstore, food services, and campus services;
- (c) Housing;
- (d) Student union programs;
- (e) Supplementary health services;
- (f) Loans, scholarships, grants-in-aids, stipends, and related financial assistance;
- (g) externally funded projects including research, workshops, conferences and institutes;
- (h) Instructionally-related programs, and activities, including agriculture, athletics, radio and television stations, newspapers, films, transportation, printing, and other instructionally related programs and activities;
- (i) Alumni programs;
- (j) Gifts, bequests, devices, endowments, trusts and similar funds;
- (k) Public relations, fundraising, fund management, and similar development programs; and
- (l) Acquisition, development, sale, and transfer of real and personal property including financing transactions related to these activities.

4.2 PROHIBITED ACTIONS. Auxiliary organizations may not do the following:

- (a) Hold state general funds, except in limited and approved circumstances that are appropriated to the CSU through the annual legislative process. E.O. 1059; ICSUAM § 13680
 - (b) Hold tuition fee revenue. E.O. 1059; ICSUAM § 13680
 - (c) Hold permitted mandatory student fees required for registration. E.O. 1059; ICSUAM § 13680
 - (d) Own or sponsor an instructional program awarding credit or continuing education units. E.O. 1099
- See also 5 CCR §§ 42403 and 42659 restrictions on use of student body organization funds, discussed in section 15.8 of this Compliance guide.

4.3 RESPONSIBILITY FOR ASSIGNED FUNCTION. When the auxiliary organization accepts responsibility for a function, it also assumes the associated legal obligations and liabilities, fiscal liabilities and fiduciary responsibilities. E.O. 1059

4.4 STUDENT BODY ORGANIZATION FUNCTIONS. The trustees have determined that student body organizations may expend funds received from mandatory student fees to

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

engage only in certain functions. Cal. Ed. Code § 89300 et seq.; see section 15.8 of this Compliance guide

4.5 WRITTEN AGREEMENT. Auxiliary organizations shall not perform any of the functions listed unless the function has been specifically assigned in the written operating agreement. A written agreement between the CSU and each auxiliary organization is required to perform any of the above functions, except for student body organization activities. However, if the student body organization is involved in other authorized functions, a written agreement is required. The agreement may cover more than one function or the parties may enter into separate agreements for each function. Authority for agreements between the auxiliary organization and a student for projects involving agricultural, vocational or other instructional activities (if any) is to be incorporated in the written agreement.
5 CCR § 42501; E.O. 1059

4.5.1 Contents of Operating Agreement. The written agreement shall, among other things, specify the following:

- (a) The function(s) which the organization is to manage, operate or administer;
- (b) The necessity for administration of the functions by the auxiliary organization instead of by the campus under usual state procedures;
- (c) Service by any state officer or employee shall not be incompatible, inconsistent, or in conflict with his or her duties as a state officer or employee;
- (d) The facilities to be made available to permit the auxiliary organization to perform the functions specified in the written agreement;
- (e) The charge or rental to be paid for the facilities used in connection with the performance of its function. The charge or rental specified does not require involved methods of computation, and should be identified in sufficient time before its incurrence so that the organization may determine to what extent it shall be liable therefore;
- (f) Full reimbursement to the CSU for services performed by state employees under the direction of the organization. Methods of proration where services are performed by state employees for the organization can be simple and shall be equitable;
- (g) An equitable method of determining in advance to what extent the organization shall be liable for indirect costs;
- (h) The responsibility for maintenance and payment of operating expenses;
- (i) Proposed expenditures for public relations or other purposes which would serve to augment state appropriations for operation of the campus. The statement will include the policy and procedure on solicitation of funds, source of funds, amounts, and purpose for which the funds will be used, allowable expenditures, and procedures of control;
- (j) The disposition to be made of net earnings derived from the operation of facilities owned or leased by the auxiliary organization and provisions for reserves;
- (k) The disposition to be made of net assets on dissolution of the auxiliary organization or cessation of the operations under the agreement;

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

- (l) The covenant of the auxiliary organization to maintain its organization and to operate in accordance with the regulations contained in 5 CCR § 42400 et seq. and trustee resolutions;
- (m) The operations of auxiliary organizations shall be integrated with campus operations and so supervised as to comply with objectives stated in 5 CCR § 42401. 5 CCR § 42402

4.5.2 Term of Agreement. Each written agreement will be valid for a specified length of time, and each auxiliary organization must take measures to ensure that new agreements will become effective no later than the expiration of the one it replaces.

4.5.3 Insurance and Indemnity Requirements. The chancellor has issued policies that require auxiliary organizations to have certain levels of insurance and to have a hold harmless provision in their written agreement with the university. E.O. 1069 and Risk Management Tech Letter 2012-02, which may be accessed at http://www.calstate.edu/risk_management/rm/documents/RM2012-02.pdf

4.5.4 Section Not Used

4.5.5 Regular Review. At least every five years, the campus shall review auxiliary organizations to ensure that written operating agreements are current and that auxiliary organizations activities are in compliance with those agreements. Confirmation that this review has been conducted will consist of either an updated operating agreement, or a letter from the campus president to the CSU executive vice chancellor/chief financial officer certifying that the review has been conducted. As part of these periodic reviews, the campus president should examine the need for each auxiliary and look at the efficiency of the auxiliary operations and administration. E.O. 1059

5. ORGANIZATIONAL REQUIREMENTS

5.1 BASIC STRUCTURE. Auxiliary organizations must be established for purposes that benefit the university. They may be incorporated organizations having articles of incorporation and bylaws, or they may be entities having adopted a constitution. They must be 26 USC § 501(c)(3) nonprofit entities, although they may conduct activities that generate unrelated business income as long as they maintain their nonprofit status. 5 CCR §§ 42401, 42500, 42600; E.O. 1059

5.2 CRITERIA TO ESTABLISH A CSU AUXILIARY ORGANIZATION.

5.2.1 Request. No new campus auxiliary organization shall be established unless the campus president submits a written request and recommendation accompanied by a justification and such request is approved by the chancellor. The request must include:

- (a) Organization documents, such as draft articles of incorporation and bylaws for incorporated organizations or a draft constitution and bylaws for

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

unincorporated organizations;

(b) Materials that reflect the nature of the organization and relationship with the campus; and

(c) Justification of the need for an additional entity to accomplish the objectives.
5 CCR § 42407

5.2.2 Approval. The chancellor's office will evaluate the request. Approval results in placement of the auxiliary organization on the chancellor's list of CSU auxiliary organizations that have good standing status. The current list may be accessed at http://auxiliary.calstate.edu/wp-content/uploads/Auxiliary_List.pdf

5.3 TRANSFER OF EXISTING AUXILIARY ASSETS. Subject to the provisions of Cal. Corp. Code § 5142 (actions for breach of charitable trust), an incorporated auxiliary organization may sell, lease, convey, exchange, transfer or otherwise dispose of all or substantially all of its assets when the principal terms are:

(a) Approved by the auxiliary organization governing board; and

(b) Unless the transaction is in the usual and regular course of its activities, approved by the members, if any, and by any other person whose approval is required by the articles of incorporation, either before or after approval by the board and before or after the transaction.

(c) Subject to the provisions of Cal. Corp. Code § 5142, such sale, lease, conveyance, exchange, transfer or other disposition may be made upon such terms and conditions and for such consideration as the board may deem in the best interests of the corporation. Cal. Corp. Code § 5911 (a)

(d) Except for a transaction subject to Cal. Corp. Code § 5914 or 5920, an incorporated auxiliary organization must give written notice to the California Attorney General twenty days before it sells, leases, conveys, exchanges, transfers or otherwise disposes of all or substantially all of its assets unless the transaction is in the usual and regular course of its activities or unless the Attorney General has given the corporation a written waiver of Cal. Corp. § 5913 as to the proposed transaction. Cal. Corp. Code § 5913

(e) The entity to which a CSU auxiliary organization transfers all or substantially all of its assets upon dissolution must be an entity approved by the president of the campus and by the chancellor. 5 CCR § 42600

5.7 PROBATION, SUSPENSION OR REMOVAL PROCEDURES. The chancellor has established the following procedures that must be followed prior to placing an auxiliary organization on probation, suspending or removing an auxiliary organization from the good standing list. 5 CCR § 42406

5.7.1 Probation, Suspension and Removal of Good Standing Status. An auxiliary organization that does not meet one or more of the basic criteria may be placed on probation, suspended or removed from the good standing list. The chancellor may make such provisions consistent with law in accord with procedures she/he establishes with respect to further cooperation and agreements between any campus and an auxiliary organization not in good standing. 5 CCR § 42406

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

5.7.2 Fact Finding Conference. The chancellor or designee, after consultation with the campus president, shall conduct a fact-finding conference to determine if there are grounds for probation, suspension, or removal from the good standing list. 5 CCR § 42406

5.7.3 Notice. The chancellor or designee will give the campus president and the auxiliary organization's governing board reasonable notice of the conference, and the president and governing board (or their representatives) are entitled to be present and be heard. 5 CCR § 42406

6. DISSOLUTION REQUIREMENTS

Each auxiliary organization is required to have a dissolution clause in either its articles of incorporation or constitution. The clause must specify that upon dissolution of the organization, net assets, other than trust funds, shall be distributed to a successor approved by the president of the campus and by the chancellor. The chancellor will establish procedures for the dissolution of an auxiliary organization. 5 CCR § 42600(b)

7. GOVERNING BOARDS

7.1 COMPOSITION. All proposed or existing auxiliary organizations, other than student body organizations, desiring to establish or to make a substantial change in the governing board's composition shall ensure that the resulting membership consists of the following:

- (a) Administration and staff (one representative from either area);
- (b) Faculty;
- (c) Non campus personnel;
- (d) Students.

Cal. Ed. Code § 89903; 5 CCR § 42602; Cal Corp. Code § 5047

CSU policy provides that a campus's officially recognized student body organization be responsible for nominating potential student members of auxiliary organization governing boards to the campus president. AA 2011-05
(<http://www.calstate.edu/AcadAff/codedMemos/AA-2011-05.pdf>)

Composition of the governing board of directors prescribed above does not apply to system-wide auxiliary organizations. 5 CCR § 42666

7.2 SECTION NOT USED

7.3 STUDENT BODY ORGANIZATION GOVERNING BOARDS. Student body organization governing boards have special membership requirements. Cal. Ed Code § 89903; 5 CCR § 42602; see section 15.3 of this Compliance Guide

7.4 CONDUCT OF GOVERNING BOARDS.

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

7.4.1 Conflict of Interest. The legislature has established restrictions on certain contracts and transactions involving auxiliary organization governing board members that could result in, or be perceived as, a conflict of interest.

7.4.2 Financial Interest Prohibited. “No member of the governing board of an auxiliary organization shall be financially interested in any contract or other transaction entered into by the board of which he is a member, and any contract or transaction entered into in violation of this section is void.” Cal. Ed Code § 89906

7.4.3 Exceptions and Prohibited Financial Interests. Under the circumstances listed in Cal. Ed. Code §89907, an auxiliary organization governing board may approve or ratify a contract or transaction otherwise prohibited by Cal. Ed. Code § 89906. However, the board may not approve or ratify such prohibited contracts or transactions if:

- (a) The contract or transaction is between an auxiliary organization and a member of the governing board;
- (b) The contract or transaction is between an auxiliary organization and a partnership or unincorporated association of which a board member is a partner or owner or holder, directly or indirectly, of a proprietorship interest;
- (c) The contract or transaction is between an auxiliary organization and a corporation in which any member of the board is the owner or holder, directly or indirectly, of 5 percent or more of the outstanding common stock;
- (d) A member of the board is interested in a contract or transaction within the meaning of Cal. Ed. Code § 89906, and without first disclosing such interest to the board at a public meeting of the board, influences or attempts to influence another member or members of the board to enter into the contract or transaction.

Cal. Ed. Code §§ 89907-89908

7.4.4 Use of Nonpublic Information by Board Members. “It is unlawful for any person to utilize any information, not a matter of public record, which is received by him by reason of his membership on the governing board of an auxiliary organization, for personal pecuniary gain, regardless of whether he is or is not a member of the governing board at the time such gain is realized.” Cal. Ed Code § 89909

7.4.5 Use of Nonpublic Information for Personal Gain by Employees or Contractors.

“It is unlawful for any person to utilize any information, not a matter of public record, that is received by that person by reason of his or her employment by, or contractual relationship with ... an auxiliary organization of the California State University, for personal pecuniary gain, not contemplated by the terms of the employment or contract, regardless of whether the person is or is not so employed or under contract at the time the gain is realized.” Cal. Ed. Code § 89006

7.4.6 Self-dealing; Loans and Guarantees. An auxiliary organization incorporated

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

as a California nonprofit public benefit corporation must also comply with the California Corporations Code prohibitions on self-dealing transactions in which a member of its governing board has a material financial interest (Cal. Corp. Code § 5233) and prohibitions on loans of money or property to, and guarantees of obligations of, its board members or officers (Cal. Corp. Code § 5236).

7.5 BOARD MEETING REQUIREMENT. Auxiliary organization governing boards and any subboards shall conduct business in public meetings. Cal. Ed. Code § 89920

Student body auxiliary organizations shall comply with the Gloria Romero Open Meetings Act of 2000. Cal. Ed. Code §§ 89305 et seq.

7.5.1 Meetings Practices. Each governing board shall, during each fiscal year, hold at least one business meeting in accordance with Cal. Ed. Code § 89920 et seq. These requirements include provisions for public access to meetings, notice for regular meetings and special meetings, posting action items, and access to information on issues and candidates for auxiliary organization office. Each governing board and subboard shall, at least one week prior to the date set for the meeting, give written notice to any individual or medium that has filed a written request for notice. Any request for notice filed pursuant to this section shall be valid for one year from the date on which it is filed unless a renewal request is filed. Cal. Ed Code §§ 89903(b); 89920-89928

7.5.2 AGENDA ITEMS. Each auxiliary organization shall develop agenda items that are necessary for the proper conduct and oversight of the operation of the organization. The chief executive or the chief financial officer shall identify specific topics and have them placed on the agenda. Such agenda items should be drafted so as to satisfy the legal requirements for public notice (Cal. Ed. Code §§ 89920-28).

7.6 LEGAL AND FINANCIAL COUNSEL. Each auxiliary organization is required to have the advice and counsel of an attorney admitted to practice law in the State of California and a licensed certified public accountant. These individuals are to be formally appointed by the auxiliary organization's governing board and are to be available on an on-call basis to respond to concerns of the management or governing board. Neither the attorney at law nor the certified public accountant need be members of the board. Cal. Ed Code §§ 89900(a); 89903(b)

7.6.1 Regular Legal Counsel Briefings. It is desirable to have regular briefings of the governing board by an attorney with knowledge of the law applicable to auxiliary organizations, including without limitation Cal. Ed. Code §§ 89300 et seq. and 89900 et seq., 5 CCR §§ 42400 et seq., and Cal. Corp. Code §§ 5000 et seq., governing nonprofit corporations, to clarify and update legal responsibilities and provide legal advice in operating the auxiliary organization as a separate yet integral part of the campus community. Such briefings are especially helpful as governing board members change. Each year the auxiliary organization's governing board should consider the need for a briefing from its legal counsel.

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

8. PUBLIC ACCESS TO AUXILIARY RECORDS

The McKee Transparency Act, Cal. Ed. Code § 89913 et seq., provides that records maintained by a CSU auxiliary organization shall be available to the public to inspect or copy except as provided by the Act. Cal. Ed. Code § 89914(a).

8.1 RECORDS SUBJECT TO THE ACT. The records subject to disclosure include “any identifiable writing containing information relating to the conduct of the auxiliary organization that is prepared, owned, used, or retained by an auxiliary organization.” Cal. Ed. Code § 89914(a)

8.2 DEFINITION OF IDENTIFIABLE WRITING. “Identifiable writing” means “any handwriting, typewriting, printing, photostating, photographing, photocopying, transmitting by electronic mail or facsimile, and every other means of recording upon any tangible thing any form of communication or representation, including, but not limited to, letters, words, pictures, sounds, or symbols, or combinations thereof, and any record thereby created, regardless of the manner in which the record has been stored.” Cal. Ed. Code § 89913.5(b)

8.3 RECORDS EXEMPT FROM DISCLOSURE BY MCKEE ACT. There are exemptions from disclosure in the McKee Act at Cal. Ed. Code § 89916 (a), which are subject to the exceptions set forth in Cal. Ed. Code § 89916(b). Those exemptions include:

8.3.1 Donor Identity. Information that would disclose the identity of a donor, prospective donor or volunteer. Cal. Ed. Code § 89916(a)(1)

8.3.2 Donor Information. Personal financial information, estate planning information and gift planning information of a donor, prospective donor or volunteer. Cal. Ed. Code § 89916(a)(2)

8.3.3 Trust and Annuity Information. Personal information related to a donor’s private trusts or a donor’s private annuities administered by an auxiliary organization. Cal. Ed. Code § 89916(a)(3)

8.3.4 Fundraising Information. Information related to fundraising plans, fundraising research, and solicitation strategies. Cal. Ed. Code § 89916(a)(4)

8.3.5 Identity of Students and Alumni. The identity of students and alumni to the extent that this information is already protected under state and federal statutes applicable to CSU. This exemption does not apply to auxiliary organization employees or to a student who participates in a legislative body of a student body organization. Cal. Ed. Code § 89916(a)(5)

8.4 EXCEPTIONS TO ABOVE MCKEE ACT EXEMPTIONS. The above exemptions in Cal. Ed. Code § 89916(a)(1)-(5), do **not** exempt from disclosure records that contain information regarding the following:

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

8.4.1 Donation Amount and Date. Cal. Ed. Code § 89916(b)(1)

8.4.2 Donor Designated Use of or Purpose of Donation. Cal. Ed. Code § 89916(b)(2)

8.4.3 Donor Imposed Restrictions on use of Donation. Cal. Ed. Code § 89916(b)(3)

8.4.4 Quid Pro Quo Arrangement. The identity of a donor who, in any fiscal year makes a gift in a quid pro quo arrangement (i.e. getting something of value in return for giving something of value), where either the value of the benefit received is in excess of \$2500 (adjusted to reflect changes in the consumer price index) or the benefit is illegal. Cal. Ed. Code § 89916(b)(4)

8.4.5 Self-dealing Transaction. Records pertaining to self-dealing transactions that would otherwise be exempt from disclosure under Cal. Ed. Code § 89916(a) must be disclosed. Self-dealing transactions include loans of money or property or material financial interests of or between auxiliary organization officers or directors and an auxiliary organization, as set forth in Cal. Corp. Code §§ 5233 and 5236. Cal. Ed. Code § 89916(b)(5)

8.4.6 Non-Competitively Bid Contract. Records pertaining to the identity of such donor or volunteer that would otherwise be exempt from disclosure under Cal. Ed. Code § 89916(a)(1) shall be disclosed where the volunteer or donor is awarded, within five years of the date of the service or gift, a non-competitive bid contract from the CSU/campus or the auxiliary organization. Cal. Ed. Code § 89916(b)(6)

8.5 TRADE SECRETS. Trade secrets, as defined in Cal. Civ. Code § 3426.1, are exempt from disclosure. Trade secrets means “information, including a formula, pattern, compilation, program, device, method, technique, or process, that does both of the following:

- (a) Derives independent economic value, actual or potential, from not being generally known to the public or to other persons who can obtain economic value from its disclosure or use.
- (b) Is the subject of efforts that are reasonable under the circumstances to maintain its secrecy.” Cal. Ed. Code § 89916.5

8.6 OTHER EXEMPTIONS. The McKee Act incorporates exemptions from disclosure that are in the California Public Records Act (Cal. Govt. Code §§ 6254-6255). Cal. Ed. Code § 89915.5

Some of those exemptions are set forth below:

8.6.1 Drafts and Notes. Preliminary drafts, notes, or memoranda not retained in the ordinary course of business, when the public interest in withholding clearly outweighs the public interest in disclosure. Cal. Govt. Code § 6254(a)

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

8.6.2 Pending Litigation. Records pertaining to pending litigation to which the auxiliary organization is a party until the litigation has been finally adjudicated or otherwise dismissed. Cal. Govt. Code § 6254(b)

8.6.3 Personnel, Medical, or Similar records. Personnel, medical, or similar records, the disclosure of which would constitute an unwarranted invasion of personal privacy. Cal. Govt. Code § 6254(c)

8.6.4 Real Estate Appraisals. Real estate appraisals or engineering or feasibility estimates and evaluations made for or by the auxiliary organization relative to the acquisition of property, or to prospective supply and construction contracts, until all of the property has been acquired or all of the contract agreement obtained. Cal. Govt. Code § 6254(h)

8.6.5 Records Exempted by Other Laws. Records exempted or prohibited from disclosure by federal or state law, including the law of privilege. Cal. Govt. Code § 6254(k)

8.6.6 Security Records. Records that assess vulnerability to terrorist attack or other criminal acts intended to disrupt operations. Cal. Govt. Code § 6254(aa)

8.6.7 Balancing Test; Deliberative Process. Any record where the public interest served by not disclosing clearly outweighs the public interest served by disclosure. Cal. Govt. Code § 6255 and Cal. Ed. Code § 89914.5(c)

8.7 RESPONSE TO A MCKEE ACT REQUEST. An auxiliary organization must respond to a McKee Act request within ten calendar days after receipt. The response may, but does not have to, include the actual records. Cal. Ed. Code § 89914.5(a)

8.8 PROVIDING THE RECORDS; COPY COST. Public records are generally open to inspection at all times during the auxiliary organization's normal business hours. There is no charge for inspecting records. A charge may be imposed for the "direct" cost of copying the records. This includes the expense of the duplicating equipment, supplies, and the cost of the staff operating the equipment. It does **not** include the cost of locating, retrieving, or inspecting records. Records are not required to be copied or provided until appropriate costs have been paid by the requester. Cal. Ed. Code § 89914

8.11 ELECTRONIC RECORDS. If an auxiliary organization holds identifiable, non-exempt responsive records in an electronic format, the organization shall make such records available in the electronic format in which it holds the information. If a request seeks records in a specific format, e.g., hard or electronic format, they must be produced in that format, so long as they were created in that format originally. Cal. Ed. Code § 89915(a)

8.12 REMEDY FOR VIOLATIONS OF THE MCKEE ACT. A person who has been denied access to a public record under the McKee Act may file a lawsuit to enforce his/her right to inspect or

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

receive a copy of the record. If the court finds that refusal to disclose the record was unjustified, the court may enter an order requiring its disclosure. The court may also order the auxiliary organization to pay reasonable attorneys' fees and court costs. If the court finds the refusal to disclose was justified, the auxiliary organization may recover its attorneys' fees only where it can demonstrate that the request was clearly frivolous. Cal. Ed. Code §§ 89917; 89917.5

8.13 CONFIDENTIALITY. Any provision in a contract entered into after January 1, 2012 (the effective date of the McKee Act) between an auxiliary organization and another party that would prevent the disclosure of information required to be disclosed under the McKee Act is void and unenforceable, and such a provision shall not justify a failure to comply with the Act. Ed. Code § 89918.5

9. CAMPUS FACILITIES, CONSTRUCTION AND VEHICLES

9.1 CSU PROPERTY AND FACILITIES LEASES.

9.1.1 Lease Required. If an auxiliary organization uses CSU land, buildings or facilities for the ongoing performance of authorized functions or services, the arrangement must be established through a lease or other form of written agreement between the auxiliary organization and CSU. The provisions for the lease of campus facilities may be combined with the written operating agreement to perform functions or may be in a separate lease agreement. The chancellor's office maintains model agreements and leases containing only basic required sections which, if used, should be augmented by specific conditions of the particular situation. Cal. Ed. Code § 89046; 5 CCR §§ 42502(d)(e) and 42601; E.O. 669

The following leases of CSU property require review and approval by the office of the chancellor prior to execution:

- (a) Leases where the trustees' commitment or the property leased is to be used to support the issuance of bonds, certificates of participation or notes, or where there is a transfer of interest by installment sale or other form of security;
- (b) Leases with a term or dollar value subject to E.O. 669;
- (c) Leases that permit the development of real property of the CSU pursuant to trustee policy on public/private or public/public development. E.O. 669

9.1.2 Student Body Organization Lease. Student body organizations, including those that perform student government functions, are required to have a lease to use campus facilities. The lease for student government organizations shall be subject to policies established by the campus. Lease amounts for student body organizations may be set at the discretion of the campus. Cal. Ed. Code § 89046

9.1.3 Sponsored Projects. Use of CSU and campus facilities for sponsored projects work shall be reflected in a written lease or licensing agreement; however, specific project needs shall be arranged on a special basis as a matter of resources and needs between the campus and the auxiliary organization. Use of space for sponsored projects may require reimbursement to CSU. E.O. 1000

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

9.2 LICENSE FOR SPECIAL USE OF CAMPUS FACILITIES. The one time or special use of CSU and campus facilities such as auditoriums, stadiums, amphitheaters, gymnasium facilities, classrooms, conference rooms, labs, etc. are subject to policies and regulations requiring that CSU or the campus be reimbursed for incremental costs incurred as a result of the activity. Such uses shall also be subject to policies established at each campus. Cal. Ed. Code § 89046; 5 CCR §§ 42502; 42601

9.3 CONSTRUCTION ON CSU PROPERTY.

9.3.1 Sole and Direct Control of Trustees. Any construction “project” (defined in Cal. Pub. Cont. Code § 10701) located on CSU property, which is performed pursuant to a contract entered into or awarded by an auxiliary organization, and funded in whole or in part by public funds, is deemed to be under the sole and direct control of the trustees. Cal. Pub. Cont. Code § 10704; Cal. Ed. Code § 89911

Projects deemed to be under the direct control of the trustees are subject to all the requirements of the CSU contract law (Cal. Pub. Cont. Code §§ 10700 et seq.) and CSU and campus policy. All projects funded or administered by auxiliary organizations shall be coordinated with the campus executive facility officer. Cal. Ed. Code § 89911

9.3.2 Master Plan. All construction on a campus is subject to campus physical master plan requirements and, if classified as a non-state funded capital outlay project, must be approved in the trustees’ non state capital program. Contact your campus executive facility officer to coordinate project requirements with the office of capital planning, design and construction at the chancellor’s office. (ICSUAM § 9000 et seq.)

9.3.3 Major Capital Projects. Major capital outlay construction projects that involve the use of CSU land or facilities must have prior approval by the campus president and be approved in the trustees’ non state capital program. (ICSUAM § 9000 et seq.)

9.3.4 Minor Capital Projects. Minor capital outlay projects, which include refurbishing and remodeling projects on CSU land or facilities shall be coordinated with, and approved by, the campus president or designee. (ICSUAM § 9000 et seq.)

9.3.5 Student Fee Funded Projects. For construction projects funded from the university’s student union fee, funding may be provided through revenues coming through the trustee’s system-wide revenue bond program administered through the office of financing and treasury at the chancellor’s office. At the auxiliary organization’s discretion, smaller cash funded projects may be paid for by the auxiliary organization holding the student union operating agreement. Regardless of source, the campus and auxiliary organization must coordinate all such bond funded projects with financing and

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

treasury, which handles budget, programmatic and capital outlay implications of the trustees' bond programs. 5 CCR § 42500(c)

9.3.6 Auxiliary Construction Contract General Terms and Conditions. CSU contract general conditions for use by auxiliary organizations shall be used when entering into contracts for auxiliary organization construction projects located on CSU property and funded in whole or in part by public funds. The most recent standard general conditions, maintained by the capital planning design and construction unit of the chancellor's office, may be accessed at <http://www.calstate.edu/CPDC/CM/CGC.shtml>. See ICSUAM § 9701.09

9.3.7 Agreement for CSU Services. If CSU staff is to inspect, superintend, or administer an auxiliary organization construction project, the auxiliary organization shall enter into a written agreement with CSU detailing the services to be performed by CSU and the amount to be paid by the auxiliary organization for such services prior to commencement of the project. See ICSUAM § 9701.09

9.3.8 Ground Lease with CSU. A ground lease of CSU property from CSU to an auxiliary organization shall include CSU's right to review, audit and authorize other governmental agencies to review and audit all books and records of the partnering auxiliary organization and tenants/subtenants with respect to any and all rents and any financial obligations received by the auxiliary organization associated with the ground lease. CSU ground leases with an auxiliary organization and construction contracts for development on CSU property shall also include the same insurance, surety bond requirements and indemnification provisions that are in CSU construction contract general conditions for use by auxiliary organizations.

9.4 CONSTRUCTION ON AUXILIARY PROPERTY.

9.4.1 Development Projects. All auxiliary organization development projects on auxiliary organization property shall comply with requirements in E.O. 747 and ICSUAM § 9015.

9.4.2 Mandatory Provisions. Construction contracts for development on auxiliary organization property shall include the same insurance, surety bond requirements and indemnification provisions that are in CSU construction contract general conditions for use by auxiliary organizations.

9.5 SUSTAINABILITY.

9.5.1 Sustainable Practices. In recognition of auxiliary organizations' contribution to CSU's overall environmental footprint, auxiliary organizations shall pursue sustainable practices in the planning, design, construction and operation of facilities. Each auxiliary will support campus goals to reduce energy consumption and energy use intensity, water use, and waste generation.

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

9.5.2 Energy Efficiency. CSU has established a policy to construct facilities which exceed the minimum requirements set forth in the California Building Code, Title 24, Part 6 Energy Standards. Auxiliary construction projects shall meet the CSU standards for energy efficiency as delineated in the latest technical memos and bulletins issued by the capital planning, design and construction unit in the chancellor's office.

9.6 MAINTENANCE/CAPITAL RENEWAL. Auxiliary organizations shall assess and address the maintenance and capital renewal needs of auxiliary organization facilities and may coordinate with campus facilities departments to participate in campus facilities renewal models and benchmarking.

9.7 USE OF STATE VEHICLES. Cal. Ed. Code § 89008 authorizes the promulgation of rules governing CSU leased or owned vehicles. Current CSU Use of University and Private Vehicle Guidelines issued by the office of risk management in the chancellor's office, provides that auxiliary personnel may not use state vehicles, either directly or by loan or lease. See http://www.calstate.edu/risk_management/documents/VehicleGuideBook_July2012.pdf

10. FISCAL POLICY

10.1 FISCAL POLICY. The Education Code requires the trustees to implement certain fiscally-related policies applicable to all auxiliary organizations requiring:

10.1.1 Financial Standards. Financial standards to assure the fiscal viability of auxiliary organizations, including professional management, adequate working capital, reserves for capital replacement, and provision for new business requirements;

10.1.2 Indirect Costs. Policies for the appropriation of funds derived from indirect cost payments.

Cal. Ed. Code § 89904; 5 CCR § 42401; E.O. 1059

10.2 BASIS FOR FINANCIAL STANDARDS AND FISCAL VIABILITY POLICY. The trustees have developed financial standards governing auxiliary organizations required by Cal. Ed. Code § 89904-89905 (not including § 89905.5). 5 CCR § 42401(d); E.O. 1059
All CSU auxiliary organizations are required to conform to trustee and campus policies.
Cal. Ed. Code § 89900(c)

The following trustee policy shall be implemented by the campus president and the auxiliary organization governing board:

10.2.1 Financial Standards; Annual Review. Annually each auxiliary organization governing board shall conduct a review of the fiscal viability of the auxiliary organization, including:

- (a) A review of management functions to ensure adequate professional management. Cal. Ed. Code § 89904(a)-(b)

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

- (b) An evaluation of the need for reserves in the following areas:
 - (1) Working capital;
 - (2) Current operations;
 - (3) Capital replacement;
 - (4) Planned future operations (including future new business requirements which have been recognized by the campus and the auxiliary organization as appropriate and within the educational mission of the campus) Cal. Ed. Code § 89904(b); 5 CCR § 42401(d); E.O. 1059
- (c) The auxiliary organization shall establish or revise reserves and their funding level in accordance with the above evaluations.
- (d) The auxiliary organization shall submit an annual report, including a plan to build and maintain appropriate reserves, to the campus president for review. The campus president's review should be documented. Such report may be a part of the annual budget submission. Cal. Ed. Code § 89904(a)

10.2.2 Indirect Costs. Indirect costs are costs that are not readily identifiable as a direct expense of a particular externally sponsored research, training, or educational project. Indirect cost rates are established in accordance with United States Office of Management and Budget (OMB) Circular A-21; however, indirect cost reimbursements are recovered through the application of the allowable indirect cost rate per project agreement. (5CCR § 42500)

10.2.3 Use of Indirect Costs. Indirect cost reimbursements received by auxiliary organizations responsible for administering sponsored programs shall be used for the following purposes:

- (a) Expenses incurred in support of the organization's externally funded projects 5CCR § 42500(a)(7). They include, but are not limited to, expenditures for general management and administration, facilities management and administration, project cost sharing and support, and may be used and pledged as a source of repayment for bond debt service.
- (b) Specific reserves established for the support of externally funded projects, including, but not limited to, reserves of the categories above (see section **10.2.1(b)-(c)** of this Compliance guide) which relate specifically to externally funded projects, as well as others unique to externally funded project operations, such as reserves for disallowances or project development.

10.2.4 Use of Indirect Costs; Division of Indirect Cost Reimbursements. Indirect cost reimbursements (pooled on an annual basis) that are not used to fund the annual activities and reserve requirements (referenced in section **10.2.3** above) shall be allocated between the auxiliary organization and the campus.

Allowable and allocable indirect costs shall be allocated and recovered according to a cost allocation plan that utilizes a documented and consistent methodology including identification of indirect costs and a basis for allocation (referenced in section **11.3** below). The campus chief financial officer, or designee, shall annually approve and

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

implement the cost allocation plan. E.O. 1000

Such division shall not occur if the governing board of the auxiliary organization determines that the division would adversely affect the fiscal viability of the organization. In such an instance, the annual report (referenced in section **10.2.1(d)** above) shall include a plan to provide for a division of unused indirect cost revenue between the auxiliary organization and the campus in future years.

Funds retained by the auxiliary organization may be expended in support of all authorized auxiliary organization functions (5 CCR § 42500) in accordance with the financial standards referenced in section **10.2.1** above.
Cal. Ed. Code § 89904(d)

See detailed CSU policy in ICSUAM § 3552.01 Cost Allocation/Reimbursement Plans for the CSU Operating Fund Policy

10.3 PUBLIC RELATIONS POLICY. Each auxiliary organization shall maintain a policy on the accumulation and expenditure of funds for public relations if such funds are obtained and used by the auxiliary organization to augment state appropriation for operation of the campus. The campus president is required to keep a current statement of these policies on file in the office of the chancellor. Certain aspects of the required policy are to be integrated with expenditure documentation requirements. Campuses should send updates to these policies to the CSU office of contract services and procurement where the files will be maintained.

Campus auxiliary organizations that do not have expenditures for public relations, should file a statement indicating this fact with the CSU office of contract services and procurement. See section **4.5.1** of this Compliance guide. 5 CCR § 42502(i)

10.4 AUXILIARY ORGANIZATION INVESTMENT POLICY.

10.4.1 Auxiliary Investment Policy. Auxiliary organizations should develop an investment policy that is comprehensive and explicit. The characteristics of an investment policy should define and include objectives, applicable risks, allocation guidelines and rationales, rebalancing provisions, benchmarks and indexes. An investment policy should be logically consistent in that the individual components of the policy must work together and not contradict each other. See suggested contents of a strong investment policy for CSU auxiliary organizations at http://www.calstate.edu/investment_policy/. See also the California Uniform Prudent Management of Institutional Funds Act Cal. Prob. Code §§ 18501 et seq., and Cal. Corp. § 5240.

The policy may maintain and conduct investment programs involving a wide range of investment types. These include such forms as certificates of deposit, debt instruments, equity securities, real estate or other forms of investment which benefit the investment programs of the organization and the educational mission of the university.

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

Auxiliary organization funds may be invested through a campus in CSU programs for investing state funds, provided there is proper documentation and accounting of the funds in compliance with CSU policy. EOs 1000 and 1059

10.4.2 Student Body Organization Funds and Funds Held in Trust by University. For student body organization funds held by the university pursuant to the “custodianship” requirements, or for other auxiliary organization funds held in trust by the university, the CSU Investment Policy applies

(<http://www.calstate.edu/FT/PgmPol/AuxBOTRes/RFIN019703.shtml>)

5 CCR § 42403; Cal. Ed. Code §§ 89301 and 89724; E.O. 1059

There are specific limitations on investment of student body organization funds. See section 15.7 of this Compliance Guide; Cal. Ed. Code § 89301; Cal. Govt. Code § 16430

10.5 RESTRICTED FUNDS.

10.5.1 Accounts. It is acceptable for restricted and unrestricted funds to be held in the same bank account, as long as clear and distinct accounting for the funds is performed. Funds restricted by trust agreements should not be drawn upon for purposes inconsistent with the restrictions on those funds. 5 CCR § 42403

10.5.2 Trust Accounts Subject to Probate Code. Certain trusts are subject to provisions of the California Probate Code. Auxiliary organizations that have funds subject to this code should be familiar with its provisions and establish procedures that will assure compliance with its provisions. See also 5 CCR § 42403; Probate Code

10.6 CAMPUS PROGRAM ACCOUNTS.

10.6.1 Campus Activities and Programs. Campus activities and programs consist of functions, proceedings, projects, services, and tasks important to the academic and campus life experience offered to students and staff. The campus, with the approval of the chancellor or designee, may assign certain functions to campus auxiliary organizations. A written agreement is required. Cal. Ed. Code § 89900; 5 CCR § 42042; ICSUAM § 13680; E.O. 1059; see also section 4.5 of this Compliance guide

10.6.2 Determination of Responsibility for a Campus Activity or Program.

Responsibility for a campus activity or program should be clearly established, and related funds appropriately placed and controlled. The following should be considered and documented when determining the appropriate placement of a campus activity or program and associated funds:

- (a) The campus president or designee shall assess whether the campus or one of its auxiliary organizations should be responsible for an activity or program and the acceptance of the associated risks and rewards;

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

- (b) The campus president or designee shall determine and identify and document the entity to be responsible for the activity or program (i.e. campus or auxiliary);
- (c) The campus chief financial officer or designee shall identify and document the legal obligations, fiscal liabilities, and fiduciary responsibilities associated with a campus activity or program and assess options for managing the associated risks;
- (d) The campus president or designee shall approve any assignment of responsibility for a campus activity or program to an auxiliary organization. Delegation of this authority must be documented and implemented consistent with campus policy.

10.6.3 Auxiliary Organization Acceptance of Responsibility. When an auxiliary organization accepts responsibility for an activity or program, it also assumes all associated legal obligations and liabilities, fiscal liabilities, and fiduciary responsibilities, including:

- (a) Authority and discretion to contract for services or materials required by the activity;
- (b) Responsibility for business losses;
- (c) Legal liability as an owner or principal entity;
- (d) Fiduciary obligations associated with the activity;
- (e) Responsibility for establishment of operating and administrative policies;
- (f) Primary control or discretion over the expenditure of funds.

ICSUAM §13680; E.O. 1059

10.7 SECTION NOT USED

10.8 INSURANCE.

10.8.1 Indemnity Bonds. An auxiliary organizations is required by 5 CCR § 42403(d) to have an indemnity bond for all officers and employees handling funds of the auxiliary organizations. The intent of the requirement is to provide a bond to cover potential losses for possible types of employee dishonesty for those employees handling funds. Therefore, various types of employee dishonesty bonds or fidelity bonds, including commercial blanket and blanket position bonds meet the intent of the Title 5 requirement.

10.8.2 Insurance Coverage. An auxiliary organization shall:

- (a) Establish an amount of coverage that will cover the potential for loss and the expenses relating to specific determination of the loss amount (audit fees can be a significant expense in connection with such a loss) and is consistent with the CSU insurance requirements):

See www.calstate.edu/risk_management/rm/documents/RM2012-01.pdf and section 4.5.3 of this Compliance Guide

- (b) Determine which employees should be covered.
- (c) Have a policy for periodic review of the coverage by the governing board.

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

10.9 RECORDS. Auxiliary organizations are required to maintain adequate records and prepare periodic reports as required by the trustees showing its operations, and financial status. 5 CCR § 42404(a)

Each auxiliary organization shall adopt a records retention policy. Since auxiliary organizations have a special relationship with the CSU, their records retention policy should generally parallel policies applicable to the CSU, which may be accessed at <http://www.calstate.edu/recordsretention/>. E.O. 1031

All records of an auxiliary organization are to be open and available to the trustees and the California department of finance for audits. 5 CCR § 42404(b)

10.10 INFORMATION SECURITY. An auxiliary organization is responsible for protecting the confidentiality, integrity and availability of information assets. Unauthorized modification, deletion, or disclosure of information assets can compromise the mission of the auxiliary organization, the CSU, violate individual privacy rights, and possibly constitute a criminal act. An auxiliary organization that uses campus information assets must operate those assets in conformity with the CSU information security policy. ICSUAM § 8000

10.11 SOUND BUSINESS PRACTICE GUIDELINES 5 CCR § 42401(d) requires that an auxiliary organization provide fiscal procedures and management systems that allow effective coordination of auxiliary organization activities with the campus in accordance with sound business practices.

11. EXPENDITURE OF AUXILIARY ORGANIZATION FUNDS

11.1 GENERAL USE AND LIMITATIONS.

11.1.1 Approval of Expenditures. All expenditures and fund appropriations shall be approved by the governing board of the auxiliary organization. Cal. Ed. Code § 89904. This is generally done through a budget approval process with a delegation to operating officer(s) to implement the approved budget plan.

(a) Expenditures outside of Normal Business. Expenditures outside of the normal business operations of the auxiliary organization shall be approved in accordance with trustee policy and regulations by an officer of the trustees.
Cal. Ed. Code § 89904

(b) Delegation. Campus officials with documented delegation of fiscal authority, who may or may not be officers of the auxiliary organization, may request or approve the receipt or disbursement of funds held by a campus auxiliary organization, except revenues listed in E.O. 1059, III. D. The chief operating officer of the auxiliary organization, or designee, shall establish documented corporate delegations of fiscal authority and ensure that receipts and disbursements comply with the auxiliary organization fiscal policies and internal controls, and with the written agreement with CSU. The auxiliary organization shall retain any legal obligations and liabilities, fiscal liabilities, and fiduciary responsibilities associated

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

with transactions initiated or approved by such campus employees with delegated authority. E.O. 1059

11.1.2 Expenditures Consistent with CSU Mission and Policy. Auxiliary organizations exist primarily to serve the educational mission of the CSU. Each auxiliary organization may expend funds consistent with those functions that the organization has been authorized to perform in its agreement with the CSU. Expenditures must also be consistent with campus policy. 5 CCR § 42501; see section 4 of this Compliance Guide

Approved uses of student body organization funds are listed in 5 CCR § 42659. See also Cal. Ed. Code § 89300, last paragraph, and section 15.8 of this Compliance Guide

11.2 POLICY ON EXPENDITURES OF FUNDS. Cal. Ed. Code § 89904 requires the trustees to implement policies concerning expenditure of auxiliary organization funds. The CSU policy on expenditures of funds for CSU auxiliary organizations follows:

11.2.1 Basis for Expenditures. An auxiliary organization has as a primary objective the goal of aiding and supplementing the instructional and service activities of the CSU. An auxiliary organization may assist the CSU and its campuses by expanding on the range of activities or by increasing the funding for ongoing CSU programs. It may expend its funds in this assistance role subject to the following conditions:

- (a) Expenditures must further the CSU educational mission and comply with trustee and campus policy;
- (b) Expenditures must comply with applicable law and CSU and campus policies. Cal. Ed. Code § 89900(b)-(c); 5 CCR § 42400. Accordingly, an auxiliary organization shall not expend funds for goods or services on behalf of a campus, and arrange to be reimbursed by the campus, if circumvention of law or CSU policy or procedure (e.g. competitive bidding requirements) would occur.

11.2.2 Documentation of Expenditures.

- (a) Routine Documentation. Each auxiliary organization shall maintain documentation for expenditures consistent with sound business practice, and in keeping with applicable documentation standards required by federal, state and local governments. Documentation procedures should be adequate to allow an efficient annual fiscal audit by a certified public accountant.
- (b) Special Documentation. Each auxiliary organization shall also provide special documentation to assure expenditures are made consistent with the constraints attached to certain sources of funds.

11.3 COST ALLOCATION; REIMBURSEMENT TO CSU. CSU policy requires each campus president to ensure that costs incurred by the CSU operating fund for services, products, and facilities provided to an auxiliary organization are properly and consistently recovered with cash or documented exchange of value. Allowable direct costs incurred by the CSU operating fund shall be recovered based on actual costs incurred. Allowable and allocable indirect costs shall be recovered according to a cost allocation/reimbursement plan that utilizes a documented

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

methodology for identification of indirect costs and a basis for allocation.

Allocation/reimbursement of joint use costs to the CSU operating fund from an auxiliary organization is independent of those indirect costs (i.e. facilities and administrative costs) that may be recovered from external grants and contracts. The chief financial officer, or designee, shall annually approve and ensure implementation of a documented cost allocation/reimbursement plan.

See detailed CSU policy in ICSUAM § 3552.01

11.4 POLITICAL ACTIVITY.

11.4.1 Title 5 Restrictions. 5 CCR § 42403(c)(1) and Federal tax exempt status under 26 USC § 501(c)(3), prohibits auxiliary organizations from expending funds:

- (a) To support or oppose any candidate for public office, whether partisan or not;
- (b) To support or oppose any issue before the voters of this state or any subdivision thereof or any city, municipality, or local governmental entity of any kind except as may be permitted by Cal. Ed. Code § 89300 (authorizing student fees to be used to support governmental affairs representative);
- (c) The above prohibitions do not apply to expressions published in the student press; or support of a position taken by the trustees on an issue, which the trustees determine will significantly affect the CSU or any campus. Cal. Rev & Tax Code §§ 23701d; 23704.5

11.4.2 Tax Exemption Limitations. Federal tax law limits the amount of lobbying activity and prohibits political activity by organizations in order to be exempt from federal taxation under 26 USC § 501(c)(3). That provision provides for the exemption from federal tax for entities organized and operated exclusively for charitable or educational purposes when:

- (a) "no substantial part of the activities of which [organization] is carrying on propaganda, or otherwise attempting, to influence legislation (except as otherwise provided in subsection (h)), and
- (b) Which [organization] does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office."

Note that additional criteria apply for qualification for exempt status under 26 USC § 501(c)(3).

See also Cal. Rev. & Tax Code §§ 23701d; 23704.5

11.5 FINANCIAL AID AND LOANS.

11.5.1 Current Students. Expenditures for student loans, scholarships, stipends, awards and grants-in-aid are to be made only to "...currently admitted students. A record of such financial assistance shall be forwarded on a timely basis to the campus financial aid office and shall be documented on student financial aid recipient records kept in that office." Disbursement of any such financial aid funds must have the

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

approval of the campus financial aid office and must be in accordance with campus financial aid program requirements. 5 CCR § 42500(d)

11.5.2 Personal Loans for Non-Educational Purpose. Auxiliary organizations may not expend trust funds to "...make personal loans for non-educationally related purposes, except that such loans may be made when specifically authorized by a trust instrument under which the funds were received." 5 CCR § 42403(c)(2); See also Cal. Probate Code

11.5.3 Loans to Directors or Officers. Auxiliary organizations incorporated under the California Nonprofit Public Benefit Corporation Law are prohibited by law from making any loan of money or property to or guarantee the obligation of any director or officer except as otherwise provided in Cal. Corp. Code § 5236. See section 7.4 of this Compliance Guide.

11.6 TRAVEL and HOSPITALITY.

11.6.1 Travel Reimbursement. Auxiliary organizations which provide reimbursement for travel expenses must adopt and maintain a written policy for such reimbursements. Since auxiliary organizations have a special relationship with CSU, their travel reimbursement policies should be comparable to policies applicable to CSU. ICSUAM § 3601.01

11.6.2 External Requirements. Auxiliary organizations' travel policies must comply with the requirements of the United States internal revenue service and in the case of auxiliaries administering sponsored grants and contracts, must comply with the requirements of program sponsors.

11.6.3 Student Travel. Student body organizations are required to comply with Cal. Ed. Code § 89310 and CSU policy on student travel and hospitality. See E.O. 1041 and ICSUAM § 3601.00 Hospitality, Payment or Reimbursement of Expenses

11.6.4 Hospitality Reimbursement. Auxiliary organizations which provide reimbursement for hospitality expenses must adopt and maintain a written policy for such reimbursements.
ICSUAM § 1301.00

11.7 BUDGET DEVELOPMENT. Each auxiliary organization governing board must approve the amounts and purpose for expending auxiliary organization funds. This includes amounts for auxiliary operations as well as amounts and purpose of expenditures to augment state appropriations such as expenditures for public relations activities. Governing boards can accomplish this requirement by reviewing and approving an annual budget before the start of each fiscal year. Necessary changes to the budget may be made by the governing board as the fiscal year progresses. Cal. Ed. Code § 89904; 5 CCR § 42502(i).

11.7.1 President's Budget Review and Authority. For the campus president to exercise his or her responsibility over the entire campus program, each auxiliary

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

organization is required to submit its annual budgets and programs for review and approval at a time and in a manner specified by the president. In reviewing the budget, the president may instruct the auxiliary not to implement a specific program or expenditure if it is determined not to be consistent with CSU or campus policy. 5 CCR § 42402

11.7.2 Discontinuance of Program or Expenditure. If in the course of a budget year, should a program or appropriation which had earlier received approval be determined by the president to not comply with CSU or campus policy, then the program or appropriation must be discontinued by the president's direction until further review is accomplished and appropriate adjustment made. 5 CCR § 42402

11.7.3 Change. If an auxiliary organization desires to make a significant change (as defined by the campus president) to a budget during the year, the change must be submitted to the campus president for review and approval.

11.7.4 Delegation. The budget review function for auxiliary organization budgets may be delegated to a CSU employee by the campus president.

11.7.5 Student Body Organizations. There are special procedures for the budget approval of student body organizations. E.O. 369; See section 15.9 of this Compliance Guide

11.8 LABOR ABUSE BY LICENSEES. The chancellor has issued a policy opposing any acts or omissions by a licensee that would constitute labor abuse in the manufacturing process including assembly and packaging of a CSU licensed product. The policy applies to the CSU and its auxiliary organizations and requires the use of best efforts to ensure that licensees adhere to non-abusive labor practices including the provision for safe and healthful working conditions. E.O. 718

12. FINANCING ACTIVITIES

12.1 CSU SYSTEM-WIDE REVENUE BOND PROGRAM. 5 CCR § 42500(c) permits auxiliary organizations to engage in financing activities as needed to fulfill their mission consistent with the educational mission of the campus and pursuant to procedures issued by the trustees.

The trustees have established the CSU Policy for Financing Activities that include policy for auxiliary organizations. RFIN 03-02-02. This policy establishes that capital outlay projects of auxiliary organizations shall be financed through the CSU system-wide revenue bond program. E.O. 994

12.2 REAL PROPERTY DEVELOPMENT PROJECTS. Long term contractual relationships that use or develop CSU and auxiliary organization real property and involve third-party development, shall comply with the requirements of E.O. 747 and ICSUAM § 9015.

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

13. AUDIT

13.1 EXTERNAL FINANCIAL AUDITS.

13.1.1 Selection of Audit Firm. Each auxiliary organization shall have an annual financial audit performed by a certified public accountant selected by the governing board. When completed, the audit shall be furnished to the CSU accounting office in the office of the chancellor. In hiring external audit firms, the auxiliary organization shall enlist firms that possess industry-specific proficiencies in order to ensure that audits are performed professionally and by qualified accounting firms. See ICSUAM § 13175.00 Auxiliary Organization External Auditor Firms Qualifications; See also Cal. Ed. Code § 89900(a) and 5 CCR § 42408

13.1.2 CSU Audit Procedures. The annual financial audits shall be performed in accordance with standard system-wide procedures prescribed by the office of the chancellor in consultation with the California department of finance. The chancellor will distribute the standard system-wide procedures on a timely basis. Cal. Ed. Code § 89900(a); 5 CCR § 42408

Currently the procedures are distributed under the authority of the CSU executive vice chancellor and chief financial officer in the CSU GAAP Reporting Manual, Chapter 8 - Auxiliary Organizations, Attachment A Inclusion of Auxiliary Organizations and Other Entities in the CSU Financial Statements, and attached Coded Memorandum FS 03-03 Financial Reporting Requirements for Auxiliary Organizations. See <http://www.calstate.edu/sfsr/GAAP/Manual2012/index.shtml>; See also ICSUAM §13175

13.2 EVIDENCE OF UNAUTHORIZED ACTS. The engaged auditing firm should be instructed to immediately report any evidence of material fraud, misuse of funds, or other unauthorized acts found during the audit process. Any of these instances should be reported to the chief executive officer and the governing board of the auxiliary organization, and the campus president as soon as practicable. See section 13.5.1 of this Compliance Guide.

13.3 DISTRIBUTION OF FINANCIAL STATEMENTS. Each auxiliary organization, in order to disseminate as widely as feasible the audited financial statements, shall publish the audited financial statements and should indicate the on-campus location where copies of the audited financial statements may be obtained or reviewed. 5 CCR § 42408(c)

13.4 INTERNAL AUDITS. CSU policy requires an internal compliance/internal control review of auxiliary organizations be performed by the CSU university auditor.

13.5 REPORTING SUSPECTED UNAUTHORIZED ACTS.

13.5.1 Notice to Auxiliary Board and Campus President. If any university or auxiliary organization employee has reason to suspect actual or suspected fraud, defalcation,

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

theft, or other irregularities involving auxiliary organization assets, the information should be reported to the auxiliary organization's chief executive officer and governing board, and the campus president. A campus administrator designated by the president should assess the seriousness or sensitivity of the suspected infraction and determine if the office of the chancellor should be advised. Campuses may contact the CSU office of financing and treasury to discuss such issues.

13.5.2 Notice to State Auditor. Notice shall be given to the California office of state audits and evaluations (in the department of finance) and the California bureau of state audits of all cases of actual or suspected fraud, defalcation, theft, or other irregularities involving state assets. Even though auxiliary organization assets are not state assets, it is CSU procedure to make an assessment of such problems and file a report as appropriate. See <http://www.calstate.edu/Audit/FraudReporting.shtml>.

14. PERSONNEL ADMINISTRATION

14.1 POLICY RESPONSIBILITY.

14.1.1 Governing Board. The governing board of each auxiliary organization has primary responsibility for developing and implementing personnel policies and practices relating to employee relations. This responsibility occurs within a framework of laws and CSU policy. 5 CCR § 42405

14.1.2 Campus President. Under the law and CSU policy, a campus president has responsibility to assure that each auxiliary organization's governing board has established personnel policies which are in compliance with state law (specific to the CSU) and CSU policy. Cal. Ed. Code § 89900

14.1.3 Requirements. Each governing board is required to:

- (a) Develop specific job descriptions and standards for all full-time employees by function, not by title;
- (b) Define "similarity" as it pertains to employees performing duties comparable to those in campus positions;
- (c) Specify what positions fall under the category of executive and managerial personnel;
- (d) As part of maintaining a legal status separate from the state, the governing board has the authority to set and maintain proper employer-employee relations. At the same time, the campus administration as part of its supervision over student body organizations under Cal. Ed. Code §89300 and its responsibility to ensure compliance with CSU policy by all auxiliary organizations, must seek to effect curative actions by the auxiliary when there is a breach of law, CSU or campus policy. Cal. Ed. Code §§ 89300; 89900; 5 CCR § 42405

14.2 SALARIES, WORKING CONDITIONS, AND BENEFITS.

14.2.1 Comparability. The Education Code and CSU policy requires that auxiliary

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

organizations provide full-time employees with salaries, working conditions and benefits comparable to those provided to CSU employees performing similar services. These regulations also provide exceptions for executive employees, nonpermanent (temporary) employees, and student body organization employees. The parameters of each employee's employment status must be examined to determine what comparability provisions apply. Cal. Ed. Code §§ 89900; 89300; 5 CCR § 42405

Although individual benefits provided by an auxiliary organization need not be identical to those provided by CSU, if the total package of employee benefits, exclusive of retirement and permanent status benefits is substantially similar to CSU employment in the same class, the requirement of "comparability" would be satisfied. A contract for participation in the California Public Employees Retirement System in accordance with the terms and conditions of the public employees' retirement law shall be deemed to satisfy the requirements for comparability with respect to retirement benefits. Cal. Gov't Code § 20000 et seq

14.2.2 Employment of Like Nature. For those full-time employees who perform services that are not substantially similar to the services performed by campus employees, the salaries established shall be at least equal to the salaries prevailing in other educational institutions in the area or commercial operations of like nature. 5 CCR § 42405

14.2.3 Exemption from Retirement Benefit Requirement. Title 5 permits the office of the chancellor to exempt the governing board of a newly created auxiliary organization from the requirement of providing retirement benefits for a period not to exceed three years from the date the chancellor approves the establishment of the auxiliary organization. 5 CCR § 42405

14.3 LABOR RELATIONS. The California Higher Education Employer-Employee Relations Act does not apply to auxiliary organization employees. Thus, auxiliary organization employees are not included in the bargaining units for CSU. Cal. Govt. Code § 3560 et seq.

14.4 NONDISCRIMINATION AND AFFIRMATIVE ACTION.

14.4.1 CSU Nondiscrimination Policy and Guidelines. CSU policy on discrimination and guidelines for nondiscrimination and affirmative action in employment is set forth in E.O. 1088 AND 1089.

14.4.2 Auxiliary Organization Policy and Procedures. Each auxiliary organization must adopt its own nondiscrimination policy and guidelines for nondiscrimination and affirmative action in employment. Each auxiliary organization governing board has the flexibility to tailor the detail and complexity of its procedures in accordance with its needs. However, these procedures must be consistent with CSU policy and guidelines set forth in E.O. 883.

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

15. STUDENT BODY ORGANIZATIONS

15.1 STATUTES AND POLICY. Student body organizations are subject to CSU policy and law relating to all CSU auxiliary organizations. However, student body organizations differ in a significant way as their activities are funded in large part by mandatory student fees that, although collected, maintained and distributed by the campus, are dedicated for expenditure by the student body organization for those student body organization purposes approved by the legislature and trustees. Cal. Ed. Code § 89302

Due to this funding arrangement and other concerns, the Education Code contains provisions that apply solely to student body auxiliary organizations. Cal. Ed. Code §§ 89300 et seq.

15.2 MEETINGS. Student Body Organizations are subject to the Gloria Romero Open Meetings Act of 2000 (Cal. Ed. Code §§ 89305-89307.4). Cal. Ed. Code Title 3, Division 8, Article 2 (§§ 89920 et seq.) regarding meetings does not apply to student body organizations formed under Cal. Ed. Code § 89300 or to the governing board of a statewide student organization that represents students of CSU. See Cal. Ed. Code § 89928

15.3 OPERATIONS. A student body organization may be established for the purpose of providing essential activities closely related to, but not normally included as part of the regular instructional program of a campus of the CSU. A primary objective of a student body organization is to provide for campus student self-government; however, the student body organization may operate other auxiliary organization functions such as bookstores, food services, and other campus services. A student body organization "...may be established at any state university under the supervision of the university officials...." Cal. Ed. Code § 89300; 5 CCR § 42401(a)

15.4 ORGANIZATION. Student body organization governing boards "...shall consist primarily of students...." However, each student body organization shall have "...a representative of the campus president to advise on policy and to provide liaison between student governing board and the president of the campus." 5 CCR § 42602(a)

15.5 STUDENT BODY ORGANIZATION FEES.

15.5.1 Establishment. Student body organization fees are established in accordance with Cal. Ed. Code §§ 89300-89301; 5 CCR § 41401 et seq. and CSU policy (See E.O.1102). After two thirds of the students vote to establish a student body organization, the initial fee is set by the chancellor. Once established, the campus president under current delegation may adjust the fee level only after the approval of the adjustment in a referendum by a majority vote of the students.

Cal. Ed. Code §89711 provides that a CSU campus-based mandatory fee established by vote of the majority of the student body voting on a fee (not specifically authorized by statute) shall not be reallocated without an affirmative vote of a majority of the members of either the student body, or a campus fee advisory committee established

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

under CSU policy, voting on the fee reallocation. Such fee may be reallocated without such a vote if the vote that established the fee authorized an alternative or automatic reallocation mechanism for that fee.

15.5.2 Consultation. The campus president is responsible for assuring that appropriate and meaningful consultation occurs prior to adjusting any campus-based fee and before requesting that the chancellor establish a new category II or category III fee as provided in E.O. 1102.

15.5.3 Referendum. The student body organization fee is subject to referendum at any time upon the submission to the campus president of a petition containing the signatures of ten percent of the enrolled students. If the referendum passes by a two thirds vote, it shall take effect at the beginning of the academic year following that in which the election was held. Cal. Ed. Code § 89300; 5 CCR § 41410; E.O. 1102

15.5.4 Collection. All student body organization membership fees are to be collected at the time of registration by campus officials unless the student chooses to work off the amount of the fee. There may be exceptions to this requirement when a student loan or grant from a recognized training program or student aid program has been delayed and there is reasonable proof that the funds will be forthcoming; or, when changes are made during the campus change-of-program period which result in a higher fee category than paid at the time of registration. Cal. Ed. Code §§ 89300-89301; 5 CCR §§ 41409-41409.5

15.5.5 Deposit and Investment. Fees so collected shall be deposited with the campus's chief fiscal officer or designee. Once received for deposit and investment, mandatory student body organization fees may be invested only as provided in Cal. Ed. Code §89301. 5 CCR §§ 41409; 42403

15.6 ADMINISTRATION OF STUDENT BODY ORGANIZATION FUNDS. The chief fiscal officer of a campus is required to be the custodian of revenues derived from mandatory fees, and to provide accounting records and controls on a reimbursed basis. Cal. Ed. Code §89301; 5 CCR § 42403

15.7 SECTION NOT USED

15.8 INVESTMENT OF STUDENT BODY ORGANIZATION FUNDS.

15.8.1 Student body organization funds may be deposited or invested only in certain institutions or investment mediums. They may be deposited or invested in:

- (a) Qualified banks;
- (b) Qualified savings and loan associations;
- (c) The centralized state treasury system;
- (d) Other means and methods specified in Cal Ed Code § 89301

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

15.8.2 Since revenues derived from mandatory student fees possess the characteristics of state funds, they may be deposited in the state pooled money investment program. See Cal. Govt. Code § 16430 and Cal. Ed. Code § 89301

15.9 USE OF 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 following programs:

- (a) Programs of cultural and education enrichment and community service;
- (b) Recreational and social activities;
- (c) Support of student unions;
- (d) Scholarships, stipends, and grants-in-aid for only currently admitted students in accordance with provisions of 5 CCR § 42500 (d);
- (e) Tutorial programs;
- (f) Athletic programs, both intramural and intercollegiate;
- (g) Student publications;
- (h) Assistance to recognized student organizations;
- (i) Student travel insurance;
- (j) Administration of student fee program;
- (k) Student government-scholarship stipends, grants-in-aid, and reimbursements to student officers for service to student government. Before such scholarship stipends, grants-in aid, and reimbursements are established by a student body association, the principle of establishing such payments shall be approved by a student referendum;
- (l) Student employment to provide payment for services in connection with the general administration of student fee;
- (m) Augmentation of counseling services, including draft information, to be performed by the campus. Such counseling may also include counseling on legal matters to the extent of helping the student to determine whether he should retain legal counsel, and of referring him to legal counsel through a bar association, legal aid foundation or similar body;
- (n) Transportation services;
- (o) Child care centers for children of students and employees of the campus;
- (p) Augmentation of campus health services."

Cal. Ed. Code §§ 89300 and 89302; 5 CCR § 42659

15.9.1 Additional Purposes. In addition to the above listed purposes, Cal. Ed Code § 89300 provides: "...in addition to expenditures for other lawful purposes involved in the operations of the student body organization, [these revenues may] be expended to provide for the support of governmental affairs representatives who may be attending upon the State Legislature or upon offices and agencies in the executive branch of the state government."

15.9.2 Current Students. The programs authorized by the trustees include expenditures for scholarships, stipends, grants-in-aid for only currently admitted

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

students. If student body organization funds are used for these purposes, there are special requirements to facilitate coordination with the campus financial aid office. See section **11.6** of this Compliance Guide. 5 CCR § 42500(d)

15.9.3 General Regulations. In addition to the above specific expenditure regulations relating to student body organizations, there are general expenditure regulations, which pertain to all auxiliary organizations (see section **11** of this Compliance Guide.)

15.10 BUDGET PROCEDURES. Student body organization budgets are subject to the requirement that all auxiliary organizations have their budgets and programs reviewed and approved by the campus president. However, special procedures for preparation, review, appeal, and approval have been implemented for student body organizations in E.O. 369. 5 CCR § 42402

16. SPONSORED PROGRAMS

CSU policy governing solicitation, acceptance and administration of awards from external sponsors for the conduct of research and scholarly activity and other sponsored activities is located in Executive Orders and ICSUAM §§ 11000 et seq.

17. BANKING SERVICES

17.1 DEFINITION. Service operations are on-going commercial type operations which are revenue producing, but are not themselves educational in nature. Examples include bookstores (student stores); bike shops; food services; duplicating services; and leasing facilities to a bank to provide banking service.

17.2 SELF-SUPPORTING. Service or commercial operations are required to be self-supporting. Traditionally, this has been interpreted to mean that surplus funds from one commercial operation are not to be used to fund the operations of another commercial operation.

Cal. Ed. Code § 89905

17.3 BANKING SERVICES. The trustees have authorized campuses to arrange with a bank to provide banking services on campuses under certain conditions. RFIN 9-73-19 and RFIN 9-73-20

17.3.1 Assess Need. The campus president may request permission of the chancellor after assessing the adequacy of banking facilities available in the general area of the university if the president determines that there is a need for such services.

17.3.2 Facilities. Adequate non-state funded facilities should be available to house the banking services. State funded and constructed facilities should not be utilized for banks, even if they have been declared temporarily in excess of the needs of the

CSU AUXILIARY ORGANIZATIONS COMPLIANCE GUIDE

Exhibit A

university. This should not preclude, however, temporarily leasing available facilities for banking purposes while non-state funded facilities are constructed.

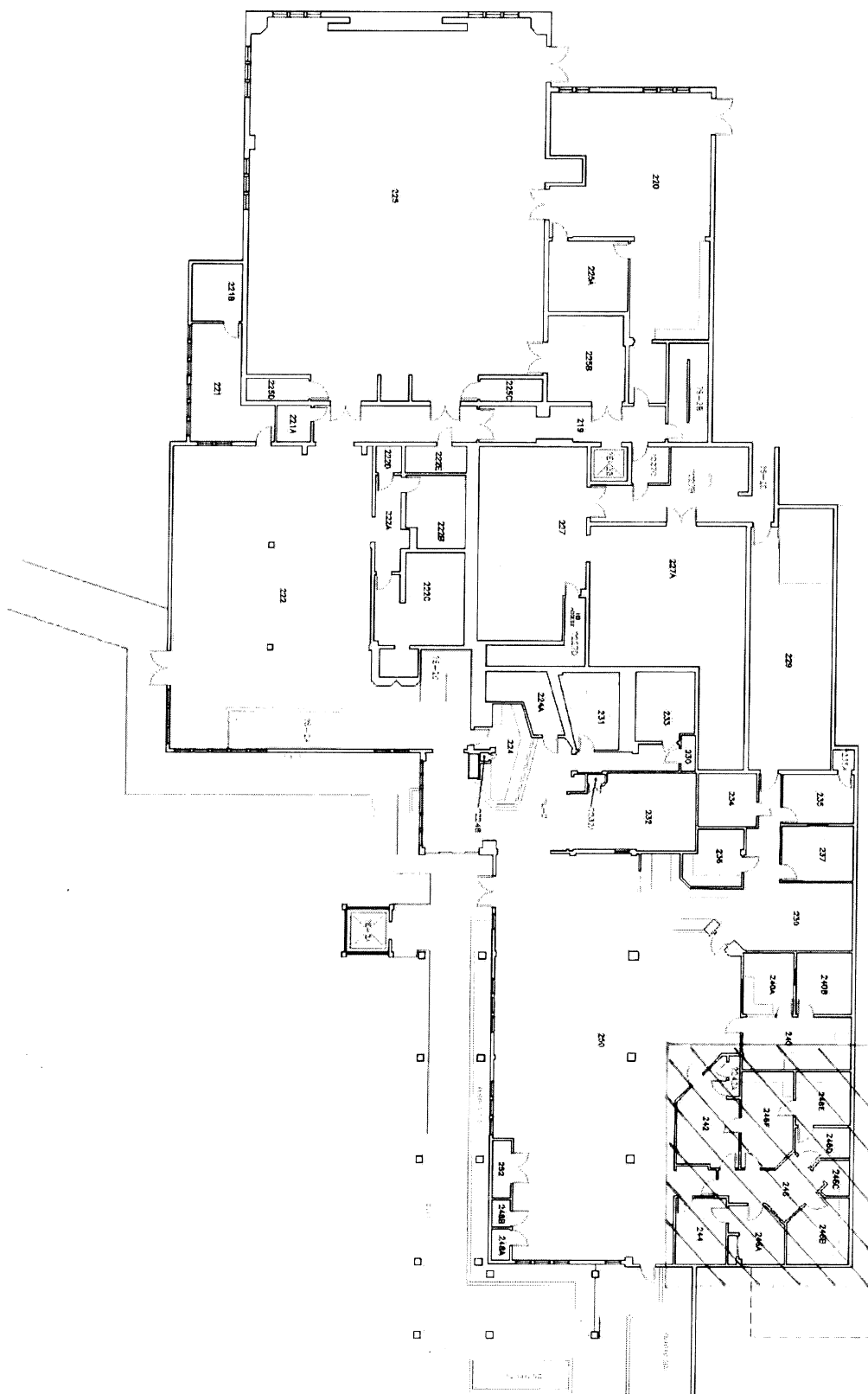
17.3.3 Access. Banking services provided on campus should be available for all students, staff and organizations of the university community.

17.3.4 Approval. The interested bank must apply for and receive the necessary approval of the appropriate bank regulatory authority.

17.3.5 Agreement with Campus. The campus desiring banking services on campus must be agreeable to accept the specific bank receiving approval of the appropriate regulatory authority if that bank will agree to operating terms established by the campus.

DATE: 04/04/2013 BY: MAGNETA, INC. - 1000 10TH AVE. SUITE 100, EUREKA, CA 95501

SECOND FLOOR



A2

University Center

SECOND FLOOR

NOT TO SCALE
DIGITAL PLOT

CAMPUS: 30

CODE:

ASSET: 045

PUBLISHED BY:
Administration

12/04/2013

Humboldt FacilitiesLink

<https://humboldt.digicality.com/>

CSU AUXILIARY ORGANIZATIONS SOUND BUSINESS PRACTICES GUIDELINES

Rev 1.0

February 2014

**CSU AUXILIARY ORGANIZATIONS
SOUND BUSINESS PRACTICES GUIDELINES**

Exhibit B

CONTENTS

Purpose and Objective.....	2
Sound Business Practices.....	2
1.0 CASH AND CASH EQUIVALENTS.....	3
2.0 INVESTMENTS.....	3
3.0 DONATIONS, PROGRAM SERVICE FEES, OTHER INCOME.....	4
4.0 RECEIVABLES AND PLEDGES	4
5.0 PROCUREMENT AND ACCOUNTS PAYABLE	5
6.0 PERSONNEL/PAYROLL.....	5
7.0 PROPERTY AND EQUIPMENT	6
8.0 COMMERCIAL INVENTORY MANAGEMENT.....	6
9.0 DEBT AND OTHER LIABILITIES.....	6
10.0 RESERVES AND NET ASSETS.....	7
11.0 INFORMATION TECHNOLOGY.....	7

CSU AUXILIARY ORGANIZATIONS SOUND BUSINESS PRACTICES GUIDELINES

Exhibit B

Purpose and Objective

Title 5 §42401 and §42402 requires that CSU auxiliary organizations operate in conformity with the policies of the CSU Board of Trustees and the campus. One of the objectives of an auxiliary organization is to provide fiscal procedures and management systems designed to protect its assets and interests in accordance with sound business practices along with those of the campus. These guidelines are designed to assist CSU auxiliary organizations in achieving this end.

Sound Business Practices

Sound business practices¹ are a set of protocol, standards, instructions, regimen, of practices that in the judgment of management contribute to achieving a targeted level of control or quality. They are not mandates as to specificity of implementation, but animate underlying control objectives and principles.

Guidelines Contact Information

Office of the Chancellor California State University

Michael P. Redmond
Acting AVC HQ Budget, Security, and Strategic Initiatives
mredmond@calstate.edu
Office 562-951-4345

¹ California Code of Regulations § 42401 states that auxiliary organization activities are essential to the educational program of a campus, including service functions, and are an integral part of the campus program and are to provide fiscal procedures and management systems that allow effective coordination of the auxiliary activities with the campus in accordance with sound business practices. Authority cited: Sections 66600, 66606, 89030 and 89900, Education Code. Reference: Sections 89300 and 89900, Education Code.

CSU AUXILIARY ORGANIZATIONS

SOUND BUSINESS PRACTICES GUIDELINES

Exhibit B

1.0 CASH AND CASH EQUIVALENTS

Internal Control Objectives:

Safeguard and properly account for the receipt, holding and disbursement of cash.

Examples of Sound Business Practices:

- (a) Signature Authority. Adopt and annually review governing board policy that identifies signature authority and provides for the receipt and disbursement of cash.
- (b) Segregation of Duties. Establish a written internal controls system that ensures cash receipt and disbursements are conducted with appropriate segregation of duties.
- (c) Control over the Receipt of Cash. Receive cash in a consistent manner utilizing systems that ensure integrity of existing internal controls, with annual management review.
- (d) Control over the Disbursement of Cash. Disburse cash in a consistent manner utilizing systems that ensure integrity of existing internal controls, with annual management review.
- (e) Control over Petty Cash and Change Funds. Establish a written system that ensures the proper use and documentation of petty cash and change funds, specifies dollar limits, and includes periodic, independent cash counts.
- (f) Revenue Reconciliation and Review. Reconcile revenue received and/or recorded in secondary systems to revenue recorded in the general ledger.
- (g) Bank Reconciliation and Reviews. Reconcile bank accounts on a timely basis with independent management review.

2.0 INVESTMENTS

Internal Control Objectives:

Protect and properly account for investments and investment income in accordance with source restrictions and other requirements.

Examples of Sound Business Practices:

- (a) Investment Policy. Adopt a written governing board approved investment policy that describes the investment objectives and limitations, and provides for practices to be used to meet the organization's business and fiduciary responsibilities.
- (b) Segregation of Duties. Establish a written internal controls system that ensures investment and income decisions and record keeping are conducted and reviewed by more than one person.
- (c) Recording Investment Income. Establish a written record-keeping system that ensures all investment income has been received and recorded in compliance with any source restrictions and other external or internal requirements.
- (d) Safekeeping Physical Assets. Provide a secure location for securities held by bonded or bonded-authorized persons or institutions.
- (e) Reconciliation and Reviews. Reconcile investment positions and investment income on a frequent basis with independent management reviews.

CSU AUXILIARY ORGANIZATIONS SOUND BUSINESS PRACTICES GUIDELINES

Exhibit B

3.0 DONATIONS, PROGRAM SERVICE FEES, OTHER INCOME

Internal Control Objectives:

Properly record and account for donations, program service fees and other income in accordance with external and internal requirements.

Examples of Sound Business Practices:

- (a) Governing Board Policies. Adopt written governing board policy that describes allowable income-generation activities, including the solicitation and acceptance of gifts, and setting of program service fees or for other services.
- (b) Budgeting Sources of Income. Establish a written budgeting system that includes reasonable income estimates, the comparison of results, and analyzes significant differences.
- (c) Recording Donations. Establish a written record-keeping system that enables gifts to be properly received, recorded, and acknowledged in accordance with donor restrictions and other requirements.
See ICSUAM § 15401.00 Fundraising–Matching Gifts
- (d) Invoicing Sponsors. Establish a written system to properly record, invoice, and collect for costs to be reimbursed by third parties.
- (e) Allocating Reimbursable Costs. Establish written cost allocation processes that ensure reimbursable costs are properly allocated and billed.

See ICSUAM § 15701.00 Fundraising Events

4.0 RECEIVABLES AND PLEDGES

Internal Control Objectives:

Properly record and promptly collect receivables.

Examples of Sound Business Practices:

- (a) Segregation of Duties. Establish a written controls system that ensures billing, cash collection, customer inquiries, and subsidiary ledger reconciliations are conducted separately and with due regard for the receivable duties.
- (b) Recording Pledges. Record unconditional promises, such as donor pledges, at fair value and have verifiable documentation. FSAB Codification 958-31/GASB 33
- (c) Accounting for Receivables. Establish a written system to record receivables in a timely manner with proper documentation as to terms and conditions.
- (d) Collecting on Receivables. Establish a written system to invoice customers promptly, in a consistent manner, while exercising due diligence in the follow-up and collection of past due accounts.
- (e) Receivable Aging Reports and Write-offs. Establish a written system that provides for receivable aging reports with review by management and ensures proper approval and documentation of accounts receivable write-offs.
- (f) Reconciliation and Review. Reconcile subsidiary receivables ledgers to the general ledger on a timely basis and conduct an independent review by management.

CSU AUXILIARY ORGANIZATIONS SOUND BUSINESS PRACTICES GUIDELINES

Exhibit B

5.0 PROCUREMENT AND ACCOUNTS PAYABLE

Internal Control Objectives:

Perform procurement activities in a consistent manner in accordance with external and internal requirements.

Examples of Sound Business Practices:

- (a) Segregation of Duties. Establish a written control system that requires purchase orders and service contracts to be prepared separately from receiving and shipping, payables and disbursements, and that identifies prohibited transactions, such as with governing board members.
- (b) Purchase and Service Contracts. Establish a written system that provides for purchases and service contracts to be made within governing board policies, source restrictions, funds availability, and other applicable requirements.
- (c) Procurement Cards. Establish a written system that provides for card issuance approval, spending limits, usage controls, and a monthly review, reconciliation and approval process.
- (d) Purchasing in an Accurate and Consistent Manner. Establish a written system that ensures purchases and service contracts coding, classification, recording, and competitive bidding requirements are applied in a consistent manner.
- (e) Receiving Materials in an Accurate and Consistent Manner. Establish a written system that ensures materials are received in a consistent manner, and that they are properly inspected, recorded, and reported to the purchasing agent or equivalent.
- (f) Paying Vendors in an Accurate and Consistent Manner. Establish a written system that ensures accurate and timely payment of vendors after the determination of the receipt of goods or services or under the terms of the transaction.

6.0 PERSONNEL/PAYROLL

Internal Control Objectives:

Conduct personnel/payroll operations accurately and in compliance with external and internal requirements of an employer.

Examples of Sound Business Practices:

- (a) Segregation of Duties. Establish a written controls system that ensures payroll preparation is segregated from the general ledger function and other personnel/payroll functions such as hiring authorization, timekeeping, and distribution of checks.
- (b) Maintaining Accurate Personnel/Payroll Records. Establish a written system that ensures proper authorization, approval, documentation, and processing of new hires, terminations, changes in employment, salary and wage rates, and payroll deductions.
- (c) Payroll Preparation and Record-Keeping. Establish a written system that ensures accurate and timely collection of payroll information such as timecards, effort reporting, attendance records, and funding sources.
- (d) Distribution of Pay. Establish a written controls system that ensures proper payment of employees through direct deposit or by check, based upon submitted documentation.
- (e) Safekeeping Personnel/Payroll Records. Restrict access to personnel/payroll records in accordance with federal and state requirements.
- (f) Meeting Regulatory Requirements and Other Employer Responsibilities. Establish a written

CSU AUXILIARY ORGANIZATIONS SOUND BUSINESS PRACTICES GUIDELINES

Exhibit B

system that enables proper collection and timely remittance of payroll taxes and other withholdings for retirement and insurance programs, as well as all federal and state reporting requirements.

7.0 PROPERTY AND EQUIPMENT

Internal Control Objectives:

Properly account for and protect physical assets.

Examples of Sound Business Practices:

- (a) Segregation of Duties. Establish a written controls system that ensures employees maintaining fixed asset records are independent of those who maintain physical control inventory of property and equipment.
- (b) Compliance with Sponsor Requirements. Establish a written system that ensures compliance of terms and conditions sponsors may have specified regarding the use of property and equipment.
- (c) Recording Property and Equipment Acquisitions. Establish a written system that ensures proper recording of property and equipment when received and for labeling of equipment.
- (d) Property and Equipment Disposals. Establish a written system that ensures the proper approval, documentation, and recording of property and equipment disposals.
- (e) Conducting Physical Inventories. Establish a written system that ensures physical inspection of property and equipment on a service life schedule.
- (f) Reconciliation and Review. Reconcile physical inventories to the general ledger on a timely basis with review by management.

8.0 COMMERCIAL INVENTORY MANAGEMENT

Internal Control Objectives:

Properly account for and protect retail merchandise and commodity inventories.

Examples of Sound Business Practices:

- (a) Segregation of Duties. Establish a written controls system that ensures inventory acquisition, payment, sales, and accounting functions are conducted with appropriate segregation of duties.
- (b) Commodity Goods. Establish a written system that provides for proper accountability of food costs with monitoring and control of inventory waste, spoilage, and shortages.
- (c) Retail Goods. Establish a written system that provides for proper accountability of cost of goods sold with monitoring and control of damaged and defective goods and inventory shrinkage.
- (d) Inventory Control. Establish a written system that ensures materials are received, recorded, transferred, and stored in a controlled and secure manner.
- (e) Physical Inventories. Establish a written system that ensures an annual physical count of retail goods.

9.0 DEBT AND OTHER LIABILITIES

Internal Control Objectives: Properly record debt and other liabilities in compliance with restrictive covenants and other requirements.

CSU AUXILIARY ORGANIZATIONS SOUND BUSINESS PRACTICES GUIDELINES

Exhibit B

Examples of Sound Business Practices:

- (a) Governing Board Policy. Adopt a written governing board policy consistent with the CSU's debt issuance policies describing when debt may be incurred. The policy should be adjusted as needed as the CSU debt policies change.
- (b) Segregation of Duties. Establish a written controls system that ensures detailed accounting records, physical custodianship of debt instruments, and general ledger records are appropriately segregated.
- (c) Recording and Maintaining Accurate Records. Establish a written system that properly records all liabilities and their terms and conditions.
- (d) Complying with Restrictive Covenants. Establish a written compliance verification system that periodically reviews and analyzes restrictive covenants.
- (e) Trust Funds. Establish a written system that ensures agency or trust funds are controlled and administrated in accordance with related agreements and CSU AUXILIARY ORGANIZATIONS COMPLIANCE MANUAL where appropriate. ICSUAM § 13680
- (f) Reconciliation and Review. Reconcile detailed liability records to the general ledger on a timely basis with review by management.

10.0 RESERVES AND NET ASSETS

Internal Control Objectives: Maintain reserves and net assets that will assure the financial viability of the organization, as well as comply with the legal obligations of donors and other third parties.

Examples of Sound Business Practices:

- (a) Governing Board Policies. Adopt written governing board policies that describe appropriate reserve requirements and provide for compliance with donor and other third party legal obligations.
- (b) Record-Keeping and Reporting. Establish a written system of record keeping and reporting that properly segregates and accounts, and complies with the legal obligations related to other third parties.
- (c) Maintain Financial Viability. Implement financial standards, which will assure fiscal viability, including proper provision for professional management, adequate working capital, adequate reserve funds for current operations and capital replacements, and adequate provisions for new business requirements.

11.0 INFORMATION TECHNOLOGY

Internal Control Objectives:

Manage and protect the confidentiality, integrity and availability of information assets.

Examples of Sound Business Practices:

- (a) Information Security Program. Establish and implement an information security program (in coordination with the campus) that contains administrative, technical and physical safeguards designed to protect information assets.
- (b) Information Security Risk Management. Establish and implement a risk management process that identifies, assesses, and monitors risks to information assets containing level 1

CSU AUXILIARY ORGANIZATIONS SOUND BUSINESS PRACTICES GUIDELINES

Exhibit B

and level 2 data as defined in the CSU Data Classification Standard (See ICSUAM § 8065). Identified risks to these information assets must be actively managed by data owners and/or appropriate administrators in order to prioritize resources and remediation efforts.

- (c) Information Technology Security. Establish written policies and practices to protect the confidentiality, integrity, and availability of information technology assets and protected data from threats.
- (d) Change Controls. Establish written policies and practices to manage changes to information technology assets.
- (e) Access Controls. Establish written policies and practices for granting access to information assets; separating duties of individuals who have access to information assets; conducting reviews of access rights to information assets; and modifying user access rights to information assets.
- (f) Data Entry Controls. Establish written policies and practices that define processing controls, specifically: transaction edit checks, integrity of data files, reconciliation requirements, and error logs.
- (g) Output Controls. Establish written policies and practices that define output controls, specifically: verification of accuracy, authorized access to data, and proper description of report information and its sources.
- (h) Physical Security. Establish written policies and practices that identify physical areas that must be protected from unauthorized physical access. Such areas would include data centers and other locations where information assets are stored.
- (i) Business Continuity and Disaster Recovery. Establish written policies and practices that define maintenance and potential restoration of operations through and after both minor and catastrophic disruptions. Campuses and auxiliaries must ensure that their information assets can, in the case of a catastrophic event, continue to operate and be appropriately accessible to users.

**HUMBOLDT STATE UNIVERSITY
HUMBOLDT STATE UNIVERSITY CENTER (UC)**

Fiscal Year 2018-19

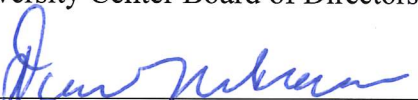
Letter of Attestation

I, the undersigned, declare that I am the authorized representative of the auxiliary organization UC and by submitting this Letter of Attestation certify and attest that to the best of my knowledge UC is in compliance with the following Exhibits which are a part of Operating Agreement between the Trustees of the California State University (CSU) and Humboldt State University Center (UC) serving Humboldt State University (Campus) and Exhibits have been examined by me and the matters set forth are true, correct and complete.

Exhibit A: CSU Auxiliary Organizations Compliance Guide

Exhibit B: CSU Auxiliary Organizations Sound Business Practices Guidelines

Humboldt State University
University Center Board of Directors

By 

Executive Director

Date May 4, 2018

Humboldt State University

By 

President

Date May 7, 2018

In the event UC is not in compliance, please note those items and describe the action that will be taken to resolve those items.

**OPERATING AGREEMENT
BETWEEN
University Center Board of Directors and Northern Humboldt Recreation and Park District**

This agreement is made and entered into by and between the University Center Board of Directors (hereinafter called University Center) and Northern Humboldt Recreation and Park District (hereinafter called NHRPD). The term of this agreement shall be October 1, 2019 through September 30, 2020 unless terminated earlier as herein provided.

1. PURPOSE

The purpose of this agreement is to set forth the terms and conditions under which the University Center will provide a line of credit to the NHRPD for purposes of working capital. The use of funds drawn on the line of credit are intended to allow NHRPD to pay expenditures related to approved and accepted construction projects of which reimbursements are delayed due to contractual agreements. The funds are not intended to supplement general operational needs of NHRPD.

2. FUNCTION

In consideration of the important research and instructional support role that NHRPD provides for the community, the University Center hereby agrees, for the period covered by this agreement, to provide the following:

\$300,000 line of credit for purposes of working capital

Interest will be computed and charged monthly at "Local Agency Investment Fund plus 1 percent" based on average daily balance of the preceding month. The LAIF interest rate is currently 2.57%.

Interest will be paid by the 15th of each month for the previous month accrual. Further, NHRPD agrees to receive and use the funds from the University Center solely for the purpose as described above.

Further, NHRPD agrees to receive and use the funds on a **revolving** basis as needed for project expenditures and to repay the advances when the funds are recovered from the Sponsor. This agreement is not intended to be a long-term loan.

3. ADDITIONAL CONDITIONS

- A. NHRPD agrees to operate in accordance with all applicable regulations and policies of Special Districts and Humboldt State University Center.
- B. NHRPD pledges as collateral, all indirect cost recovery (IDC) income from grants, as well as all other income it generates beyond the approved annual operating budget level, to first, pay down the revolving line of credit.

4. REMEDIES ON TERMINATION OR BREACH

- A. Failure of NHRPD to comply with any term of this agreement may result in the termination of this agreement.
- B. In addition, this agreement may be terminated at any time if this agreement puts the University Center at financial risk; otherwise, notice of termination of this agreement must be given in writing, six months before the close of any fiscal year.

5. NOTICES

All notices herein required to be given, or which may be given by either party to the other, shall be deemed to have been fully given when made in writing and deposited in the United States mail and addressed as herein provided.

Notice to NHRPD shall be addressed as follows:

*Northern Humboldt Recreation and Park District
1150 16th Street
Arcata, CA 95521*

Cc: Board Chair of NHRPD

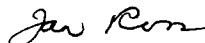
Notice to University Center shall be addressed to:

*Executive Director
University Center Board of Directors
1 Harpst Street
Arcata, CA 95521*

IN WITNESS WHEREOF, this agreement has been executed by the parties hereto.

Executed on September _____, 2019


NHRPD

 11/20/19 *JR*

Board Chair

Executed on September _____, 2019

University Center Board of Directors

 11/21/19

Executive Director

University Center Journal Voucher

Voucher # 24
Month February

Journal Number	Description	Account Number	Debit	Credit
①	UC-Short Term Loan	8891-1151	100,000.00	
	UC-Checking	8891-1011		100,000.00 ✓
②	UC-Checking	8891-1011	529.81	
	UC-Other Clearing	8891-2111		529.81 ✓
③	T points clearing	8813-2159	17.13	
	C-card clearing	8891-2100	13.95	
	Library-Over/short	3150-4145		31.08 ✓
④	UC-Checking	8891-1011	2.15	
	UCBO-Over/short	1040-4145		2.15 ✓
⑤	See attached	Various	1,255.53	
	See attached	Various		1,255.53 ✓
⑥	See attached	Various	1,189.48	
	See attached	Various		1,189.48 ✓
⑦	See attached	Various	7,310.12	
	See attached	Various		7,310.12 ✓
⑧	See attached	Various	6,928.84	
	See attached	Various		6,928.84 ✓
⑨	See attached	Various	2,886.59	
	See attached	Various		2,886.59 ✓
⑩	See attached	Various	44,652.97	
	See attached	Various		44,652.97 ✓

Explanation:

- ① Pool loan fund per. 24.1
- ② Direct deposit bouncebacks per. 24.2
- ③ Corr Library Cafe 217 deposit per. 24.3
- ④ 1/31 Deposit difference per. 24.4
- ⑤ Barnes Feb Labor Allocations per. 24.5
- ⑥ Ralston Feb Labor Allocations per. 24.6
- ⑦ McDowell Feb Labor Allocations per. 24.7
- ⑧ Hamblen/Hond Feb Labor Allocations per. 24.8
- ⑨ Serrato Labor Allocations Feb per. 24.9
- ⑩ UCBO Labor Allocations Feb per. 24.10



Humboldt State University • 1 Harpst Street • Arcata, CA 95521-8299 • 707.826.4878 • Fax 707.826.4412

February 12, 2020

US Bank
PO Box 1800
Saint Paul, Minnesota 55101-0800

To whom it may concern,

Please transfer \$100,000 from Humboldt State University Center Acct
1-534-0171-5203 to North Humboldt Recreation and Park District
Acct # 1-534-0169-8656 as soon as possible.

We appreciate your assistance.

Sincerely,

A handwritten signature in cursive script, appearing to read "Dave Nakamura".

Dave Nakamura
Executive Director
Humboldt State University Center

**OPERATING AGREEMENT
BETWEEN**

University Center Board of Directors and Northern Humboldt Recreation and Park District

This agreement is made and entered into by and between the University Center Board of Directors (hereinafter called University Center) and Northern Humboldt Recreation and Park District (hereinafter called NHRPD). The term of this agreement shall be October 1, 2019 through September 30, 2020 unless terminated earlier as herein provided.

1. PURPOSE

The purpose of this agreement is to set forth the terms and conditions under which the University Center will provide a line of credit to the NHRPD for purposes of working capital. The use of funds drawn on the line of credit are intended to allow NHRPD to pay expenditures related to approved and accepted construction projects of which reimbursements are delayed due to contractual agreements. The funds are not intended to supplement general operational needs of NHRPD.

2. FUNCTION

In consideration of the important research and instructional support role that NHRPD provides for the community, the University Center hereby agrees, for the period covered by this agreement, to provide the following:

\$300,000 line of credit for purposes of working capital

Interest will be computed and charged monthly at "Local Agency Investment Fund plus 1 percent" based on average daily balance of the preceding month. The LAIF interest rate is currently 2.57%.

Interest will be paid by the 15th of each month for the previous month accrual. Further, NHRPD agrees to receive and use the funds from the University Center solely for the purpose as described above.

Further, NHRPD agrees to receive and use the funds on a revolving basis as needed for project expenditures and to repay the advances when the funds are recovered from the Sponsor. This agreement is not intended to be a long-term loan.

3. ADDITIONAL CONDITIONS

- A. NHRPD agrees to operate in accordance with all applicable regulations and policies of Special Districts and Humboldt State University Center.
- B. NHRPD pledges as collateral, all indirect cost recovery (IDC) income from grants, as well as all other income it generates beyond the approved annual operating budget level, to first, pay down the revolving line of credit.

4. REMEDIES ON TERMINATION OR BREACH

- A. Failure of NHRPD to comply with any term of this agreement may result in the termination of this agreement.
- B. In addition, this agreement may be terminated at any time if this agreement puts the University Center at financial risk; otherwise, notice of termination of this agreement must be given in writing, six months before the close of any fiscal year.

5. NOTICES

All notices herein required to be given, or which may be given by either party to the other, shall be deemed to have been fully given when made in writing and deposited in the United States mail and addressed as herein provided.

Notice to NHRPD shall be addressed as follows:

*Northern Humboldt Recreation and Park District
1150 16th Street
Arcata, CA 95521*

Cc: Board Chair of NHRPD

Notice to University Center shall be addressed to:

*Executive Director
University Center Board of Directors
1 Harpst Street
Arcata, CA 95521*

IN WITNESS WHEREOF, this agreement has been executed by the parties hereto.

Executed on September _____, 2019

NHRPD

Jan Ron

11/20/19 JN

Board Chair

Executed on September _____, 2019

University Center Board of Directors

Jan Mune

11/21/19

Executive Director

Transaction Detail

HUMBOLDT STATE UNIVERSITY

SinglePoint

Printed on 02/18/2020 at 11:36 AM PST



Transaction Detail for 02/13/2020

Account	CCY	Amount	Transaction Description	Action
NORTH HUMB. REC. & PARK DIST./153401698656	USD	\$100,000.00	Miscellaneous Credit(s)	
PHONE FUNDS TRANSFER CREDIT				
Bank Reference: 10:11:18 CSR 200213				
Transaction Reference:				

UC

DR. 8891-1151 100,000.00

CR. 8891-1011 100,000.00

Pool

DR. 8860-1011 100,000.00

CR. 8860-2005 100,000.00

Close

Front:

Back:

PAY TO THE ORDER OF	
US BANK	
FOR DEPOSIT ONLY	12112676
UNIVERSITY CENTER HSU	
153401658656	
DO NOT WRITE SIGN STAMP BELOW THIS LINE	
DEPOSITION BANK ENDORSEMENT	

☐ Nonprofit

VOUCHED: C

**OPERATING AGREEMENT
BETWEEN**

University Center Board of Directors and Northern Humboldt Recreation and Park District

This agreement is made and entered into by and between the University Center Board of Directors (hereinafter called University Center) and Northern Humboldt Recreation and Park District (hereinafter called NHRPD). The term of this agreement shall be October 1, 2019 through September 30, 2020 unless terminated earlier as herein provided.

1. PURPOSE

The purpose of this agreement is to set forth the terms and conditions under which the University Center will provide a line of credit to the NHRPD for purposes of working capital. The use of funds drawn on the line of credit are intended to allow NHRPD to pay expenditures related to approved and accepted construction projects of which reimbursements are delayed due to contractual agreements. The funds are not intended to supplement general operational needs of NHRPD.

2. FUNCTION

In consideration of the important research and instructional support role that NHRPD provides for the community, the University Center hereby agrees, for the period covered by this agreement, to provide the following:

\$300,000 line of credit for purposes of working capital

Interest will be computed and charged monthly at "Local Agency Investment Fund plus 1 percent" based on average daily balance of the preceding month. The LAIF interest rate is currently 2.57%.

Interest will be paid by the 15th of each month for the previous month accrual. Further, NHRPD agrees to receive and use the funds from the University Center solely for the purpose as described above.

Further, NHRPD agrees to receive and use the funds on a revolving basis as needed for project expenditures and to repay the advances when the funds are recovered from the Sponsor. This agreement is not intended to be a long-term loan.

3. ADDITIONAL CONDITIONS

- A. NHRPD agrees to operate in accordance with all applicable regulations and policies of Special Districts and Humboldt State University Center.
- B. NHRPD pledges as collateral, all indirect cost recovery (IDC) income from grants, as well as all other income it generates beyond the approved annual operating budget level, to first, pay down the revolving line of credit.

HSU CENTER
JUL 02 2020

PAID

4. REMEDIES ON TERMINATION OR BREACH

- A. Failure of NHRPD to comply with any term of this agreement may result in the termination of this agreement.
- B. In addition, this agreement may be terminated at any time if this agreement puts the University Center at financial risk; otherwise, notice of termination of this agreement must be given in writing, six months before the close of any fiscal year.

5. NOTICES

All notices herein required to be given, or which may be given by either party to the other, shall be deemed to have been fully given when made in writing and deposited in the United States mail and addressed as herein provided.

Notice to NHRPD shall be addressed as follows:

*Northern Humboldt Recreation and Park District
1150 16th Street
Arcata, CA 95521*

Cc: Board Chair of NHRPD

Notice to University Center shall be addressed to:

*Executive Director
University Center Board of Directors
1 Harpst Street
Arcata, CA 95521*

IN WITNESS WHEREOF, this agreement has been executed by the parties hereto.

Executed on September _____, 2019 **NHRPD**

Jan Ron 11/20/19 *gr*

Board Chair

Executed on September _____, 2019 **University Center Board of Directors**

Harv W... 11/21/19

Executive Director

HSU CENTER
JUL 02 2020
PAID

ARCATA COMMUNITY POOL
Cash flow analysis - LOC with UC

ACP Cash Balance 6/30/2020 **35,300.00**

Immediate Amounts Due:

UC Acctg/Mgmt Services - July	(5,990.00)
Insurance - 2020-2021	(22,000.00)
Workers Comp - 2020-2021	(9,700.00)
Operating expenses - July	(15,000.00)
Payroll - July	(14,000.00)
IMMEDIATE CASH NEED	(31,390.00)

ANTICIPATED AUG EXPENSES:

Aug acctg/mgmt fees	(5,990.00)
---------------------	------------

FORECASTED CASH NEEDS THRU BEG OF AUG	(37,380.00) *
REQUESTING ADDTL CASH FUNDS FROM UC LOC	50,000.00

Requesting an additional advance of \$50K from UC LOC to meet operational cash needs. If operating expenses and payroll come in lower or addtl funds come in to the Pool, Pool will immediately reimb a portion of these funds.

UC LOC ACTIVITY (\$300K max LOC amount)

• 2/29/2020 UC loaned ACP \$100K	100,000.00
• 5/7/2020 ACP reimbursed UC \$50K	(50,000.00)
Current Loan Balance due UC from ACP 6/30/2020	50,000.00

EXPECTED GRANT REIMB - Oct	200,000.00
EXPECTED PROP TAX DEC 2020	90,000.00
	290,000.00

HSU CENTER
JUL 02 2020
PAID

Document	Payee ID	Payee Name	Date	Amount	Type	Stat	Rel To Note
UC CHK 00180879	00562	DMV	07/02/20	171.00	MW	IS	
UC CHK 00180880	00562	DMV	07/02/20	210.00	MW	IS	
UC CHK 00180881	11738	DMV	07/02/20	5.00	MW	IS	
UC CHK 00180882	01488	HSU HOUSING SERVICES	07/02/20	136.80	MW	IS	
UC CHK 00180883	42949	MCKESSON MEDICAL - SURGICAL	07/02/20	10.83	MW	IS	
UC CHK 00180884	17983	MENDES SUPPLY COMPANY	07/02/20	206.03	MW	IS	
UC CHK 00180885	07792	MISSION LINEN & UNIFORM	07/02/20	42.30	MW	IS	
UC CHK 00180886	09454	NORTH HUMBOLDT RECREATION &	07/02/20	50,000.00	MW	IS	
UC CHK 00180887	30913	PROVANTAGE LLC	07/02/20	938.43	MW	IS	
UC CHK 00180888	38997	SHAUER, MAHALLELAH	07/02/20	65.00	MW	IS	
UC CHK 00180889	00339	UNIVERSITY CENTER	07/02/20	5.75	MW	IS	
UC CHK 00180890	25890	WELLS FARGO BANK N.A	07/02/20	191.81	MW	IS	

S U B T O T A L S:

Total Void Machine Written	0.00	Number of Checks Processed:	0
Total Void Hand Written	0.00	Number of Checks Processed:	0
Total Machine Written	51,982.95	Number of Checks Processed:	12
Total Hand Written	0.00	Number of Checks Processed:	0
Total Reversals	0.00	Number of Checks Processed:	0
Total Cancelled	0.00	Number of Checks Processed:	0
Total EFTs	0.00	Number of EFTs Processed:	0
Total EPAYs	0.00	Number of EPAYs Processed:	0

S U B T O T A L 51,982.95

☐ Nonprofit

09390



Property/Liability Package Program Invoice

Program Year 2020-21

North Humboldt Recreation and Park District

c/o Humboldt State University Center 1 Harpst Street
Arcata, California 95521

Invoice Date: 05/12/2020
Invoice Number: 68100
Member Number: 7010

Property, Boiler/Machinery, Pollution, Cyber	\$19,756.81
Coverage for 2 reported item(s) valued at (including contents): \$9,630,860	
Mobile/Contractors Equipment	0.00
Coverage for 0 reported item(s) valued at: \$0	
General Liability*, Errors & Omissions, Employee & Public Officials Dishonesty	7,361.60
Certificates: 3 Non-Member Certificate(s)	
Auto Liability (includes \$50 charge for non-owned auto coverage)	50.00
Coverage for 0 reported item(s) valued at: \$0	
Auto Comp / Collision	0.00
Coverage for 0 reported item(s) valued at: \$0	
Trailers	0.00
Coverage for 0 reported item(s) valued at: \$0	

Gross Package Contribution	\$27,168.41
Earned CIP Credits (2)	-145.23
Longevity Distribution Credit	0.00
MemberPlus Online RQ Bonus	-75.00
Other Discounts	-4,250.00
Subtotal	\$22,698.18
5% Multi-Program Discount	-\$1,134.91

Total Contribution Amount Due by July 15

\$21,563.27

*Current Limit of Liability is \$2.5M for G/L, A/L and E&O (excluding outside excess liability limits)

Please pay in full by the due date. If not, a late charge of one percent (1%) per month, twelve percent (12%) per annum, will be assessed on all sums past due. Imposition of this charge does not extend the due date for payment.

HSU CENTER
JUL 08 2020
PAID

Please return GREEN COPY with your payment. For invoice questions call the SDRMA Finance Department.

Special District Risk Management Authority
1112 I Street Suite 300, Sacramento, California 95814-2865
Tel 916.231.4141 or 800.537.7790 | Fax 916.231.4111
www.sdrma.org



8860-1061



Lisa Ross <lr1051@humboldt.edu>

Pool Check Request Approval

2 messages

Lisa Ross <LISA.ROSS@humboldt.edu>
To: Dave Nakamura <dave.nakamura@humboldt.edu>

Mon, Jul 6, 2020 at 10:28 AM

Please approve Pool Check Request for 2019-2020 Property/Liability Insurance:
Special District Risk Management Authority
5/12/2020
\$21,563.27

See attached

--

Lisa Ross
Accounts Receivable/Office Coordinator
HSU University Center
(707) 826-3655

 **DOC20200706092200.pdf**
881K

Dave Nakamura <dave.nakamura@humboldt.edu>
To: Lisa Ross <LISA.ROSS@humboldt.edu>

Mon, Jul 6, 2020 at 12:15 PM

Approved

[Quoted text hidden]

HSU CENTER

JUL 08 2020

PAID

☐ Nonprofit

09390



Workers' Compensation Program Invoice

Program Year 2020-21

North Humboldt Recreation and Park District

c/o Humboldt State University Center 1 Harpst Street
Arcata, California 95521

Invoice Date: 05/12/2020
Invoice Number: 68560
Member Number: 7010

Class Code	Classification Description	Reported Payroll	Rate per \$100	Annual Contribution
9015	Building Operations including Janitorial	\$53,978	\$8.39	\$4,528.75
9053	Lifeguards	\$285,256	\$3.21	\$9,156.72

** Indicates per capita rate class code

Total Estimated Annual Contribution Based on Manual Rates	\$13,685.47
Contribution as Adjusted by the Experience Modification Factor of 83%	\$11,358.94
Less: *5% Credit Incentive Program Discount	-567.95
Estimated Annual Adjusted Contribution	\$10,790.99
Less: Longevity Distribution Credit	-521.00
Less: 5% Multi-Program Discount	-513.50
Less: Member Plus Online RQ Bonus	-75.00
Net Estimated Annual Contribution	\$9,681.49

Total Contribution Amount Due by July 15

\$9,681.49

HSU CENTER

JUL 08 2020

PAID

Please pay in full by the due date. If not, a late charge of one percent (1%) per month, twelve percent (12%) per annum, will be assessed on all sums past due. Imposition of this charge does not extend the due date for payment. Please return BLUE COPY with your payment. For invoice questions call the SDRMA Finance Department.





Lisa Ross <lr1051@humboldt.edu>

Pool Check Request Approval

2 messages

Lisa Ross <LISA.ROSS@humboldt.edu>

Mon, Jul 6, 2020 at 10:25 AM

To: Dave Nakamura <dave.nakamura@humboldt.edu>

Please approve the attached Pool Check Request for Workers Comp Premiums:

Special District Risk Management Authority

5/12/2020

\$9,681.49

See attached

--

Lisa Ross

Accounts Receivable/Office Coordinator

HSU University Center

(707) 826-3655



DOC20200706092151.pdf

923K

Dave Nakamura <dave.nakamura@humboldt.edu>

Mon, Jul 6, 2020 at 12:13 PM

To: Lisa Ross <LISA.ROSS@humboldt.edu>

Approved.

[Quoted text hidden]

HSU CENTER
JUL 08 2020
PAID

Document	Payee ID	Payee Name	Date	Amount	Type	Stat	Rel To Note
PO CHK 00040536	30773	ARCATA ELEMENTARY SCHOOL	07/08/20	40.00	MW	IS	
PO CHK 00040537	01779	CITY OF ARCATA	07/08/20	156.59	MW	IS	
PO CHK 00040538	21035	GRAINGER	07/08/20	546.71	MW	IS	
PO CHK 00040539	34103	RECOLOGY HUMBOLDT COUNTY	07/08/20	287.39	MW	IS	
PO CHK 00040540	09640	RECREONICS INC	07/08/20	390.50	MW	IS	
PO CHK 00040541	20518	SECURITY LOCK & ALARM	07/08/20	73.50	MW	IS	
PO CHK 00040542	09390	SPECIAL DISTRICT RISK MANAG	07/08/20	31,244.76	MW	IS	
PO CHK 00040543	39196	SPURR	07/08/20	165.11	MW	IS	
PO CHK 00040544	00339	UNIVERSITY CENTER	07/08/20	9.00	MW	IS	

S U B T O T A L S:

Total Void Machine Written	0.00	Number of Checks Processed:	0
Total Void Hand Written	0.00	Number of Checks Processed:	0
Total Machine Written	32,913.56	Number of Checks Processed:	9
Total Hand Written	0.00	Number of Checks Processed:	0
Total Reversals	0.00	Number of Checks Processed:	0
Total Cancelled	0.00	Number of Checks Processed:	0
Total EFTs	0.00	Number of EFTs Processed:	0
Total EPAYs	0.00	Number of EPAYs Processed:	0

S U B T O T A L 32,913.56

**BUSINESS AND ACCOUNTING SERVICES AGREEMENT
BETWEEN UNIVERSITY CENTER AND
NORTH HUMBOLDT RECREATION AND PARK DISTRICT**

THIS AGREEMENT, made and entered into on this first day of July 2018, in the State of California by and between Humboldt State University Center, hereinafter referred to as "UC", located at Humboldt State University, Arcata, CA 95521, and North Humboldt Recreation and Park District, hereinafter referred to as "NHRPD", located at 1150 16th Street, Arcata, CA 95521.

Whereas, UC agrees to provide Accounting and Business Services (per attachment A) and Management Consultation Services (per attachment B) for the NHRPD for the period commencing July 1, 2018 and ending June 30, 2021.

NOW THEREFORE, in consideration of covenants, conditions and mutual agreements hereinafter set forth, the parties hereto agree as follows:

1. UC agrees to provide Accounting and Business services (per attachment A).
2. Without the written consent of the UC and the NHRPD, this agreement is not assignable by the UC either in whole or in part.
3. No alteration or variation of the terms of this agreement shall be valid unless made in writing and signed by the UC and NHRPD; and no oral understanding or agreement not incorporated herein shall be binding on any of the parties hereto.
4. At any time, NHRPD shall have the right to authorize to outsiders access to the NHRPD records physically located at the UC premises for any lawful purpose, with reasonable notice.
5. The Attachment C, Non-Discrimination Clause Addendum is hereby incorporated by reference and made a part hereof.
6. Either the UC or the NHRPD may propose revisions to this agreement, including costs and/or the scope of services outlined in this agreement. These proposals must be sent to the UC Executive Director or NHRPD Board Chairperson by May 1 of each calendar year.
7. The NHRPD agrees to pay UC for services rendered as outlined in this agreement in the amount of \$5,645 per month commencing July 1, 2018.
8. NHRPD shall at all times maintain insurance coverage of at least \$2 million. Humboldt State University and UC, shall be named as an additional insured. This insurance shall be primary over any insurance otherwise covering the UC.
9. NHRPD agrees to indemnify, defend and save harmless the State of California, Trustees of the California State University, Humboldt State University and Humboldt State University Center, their officers, employees, representatives, and volunteers from any claims, actions, judgments, liens, and claims for damages by reason of any injury to any person or persons, or property of any kind arising out of the operation of the Arcata Community Pool and/or

the performance of this agreement provided that this provision shall not apply with respect to claim(s), actions, judgments, liens, or claims for damages which are the sole negligence of the UC or by any of its agents, employees or officers.

10. NHRPD agrees to indemnify, defend and save harmless the State of California, Trustees of the California State University and Humboldt State University and Humboldt State University Center, its officers, agents and employees from any and all claims and losses accruing or resulting to any and all contractors, subcontractors, material-persons, laborers and any other person, firm or corporation furnishing or supplying work services, materials or supplies in connection with the performance of this agreement, and from any and all claims and losses accruing or resulting to any person, firm or corporation who may be injured or damaged by the performance of this agreement.
11. It is understood and agreed that NHRPD and the UC are in all respects independent entities and UC is an independent contractor with respect to NHRPD. Neither party, its officers, board, committee members, agents and employees shall at any time hold itself or themselves out in any manner as the agent, servant, or employee of the other party, except in accordance with the terms of this Agreement.
12. This agreement may be terminated by either party, with or without cause, by service upon the other party of ninety (90) days, prior written notice of intent to terminate. Upon service of such notice, a meeting shall be held within twenty (20) days between NHRPD and UC to determine facts and attempts to resolve differences. If differences cannot be resolved, a timetable within the ninety (90) days shall be established for completion of commitments in progress and payment of obligations.

13. NOTICES:

All notices herein required shall be in writing and delivered in person or sent by United States mail, postage prepaid. Notices required to be given to UC shall be addressed as follows:

Executive Director
University Center
Humboldt State University
Arcata, CA 95521

Notices required to be given to NHRPD shall be addressed as follows:

Chair of Board
North Humboldt Recreation and Park District
1150 16th St.
Arcata, CA 95521

14. CONTRACT TERMS TO BE EXCLUSIVE:

This Agreement supersedes any and all other agreements between NHRPD and UC. The parties acknowledge and agree that neither of them has made any representation with respect to the subject matter of this Agreement or representation inducing the execution and delivery hereof, except such representation as are specifically set forth herein; and each

party acknowledges that it has relied on its own judgment in entering into the Agreement. The parties further acknowledge that any statement or representations that may have heretofore been made by either of them to the other are void and of no effect and that neither of them has relied thereon in connection with its dealings with the other.

15. BINDING EFFECT OF AGREEMENT:

This Agreement shall be binding on and insure to the benefit of the respective parties and their legal representatives, successors, and assigns, except as provided above.

16. SEVERABILITY:

All of the clauses of this contract are distinct and severable; and if any clauses shall be deemed illegal, void or unenforceable, it shall not affect the validity, legality, or enforceability of any other clauses or portion hereof.

17. AUTHORITY OF UC:

Except as specifically delegated to UC, the NHRPD Board is responsible for all personnel, fiscal, operational, managerial, risk, capital project and equipment management and business and accounting services required under the provisions of §5780 et. seq., of the Public Resources Code, and retains ultimate direction and control of all District functions and operation. This agreement is intended to comply with, and is authorized by §5782.2 and 5782.5 of the Public Resources Code.

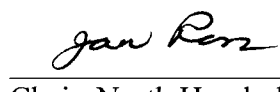
IN WITNESS WHEREOF the parties hereto have executed this Agreement on date and year herein before written.

University Center:

NHRPD:



Chair, University Center
Board of Directors



Chair, North Humboldt Recreation and
Park District Board of Directors

Attest:

Attest:



Executive Director
University Center



Secretary
NHRPD Board of Directors

ATTACHMENT A
ACCOUNTING & BUSINESS SERVICES

A. Cashiering

1. Receipt all cash and other monetary instruments forwarded to the UC Business Office.
2. Prepare bank deposits and reconcile deposits to receipts before forwarding to bank.
3. Provide change fund for all operational needs.

B. Cash Disbursements

1. Review check requests and vouch supporting invoices/documents.
2. Process all check requests with proper approval.
3. Prepare, sign and distribute checks.
4. Collect W-9 from payee and prepare annual 1099 forms.

C. General Ledger Accounts Maintenance

1. Maintain general ledger accounts in accordance with established budget.
2. Prepare monthly bank reconciliations and journalize all adjustments as needed.
3. Prepare other accounts payable and receivable, payroll, cash receipts, etc.; adjust as necessary.
4. Full accrual will be done at year end or when closing schedule permits.

D. Payroll Processing (bi-weekly)

1. Vouch timecard or payroll documents for accuracy.
2. Prepare payroll checks.
3. Prepare related payroll tax reports and submit to regulatory agencies.
4. Maintain payroll records in accordance with State and Federal guidelines.
5. Prepare annual tax reports including W-2's.
6. Maintain personnel files as necessary

E. Accounts Receivable System Maintenance (Invoicing and Collection)

1. Coordinate, print and distribute invoices.
2. Prepare and distribute statements and delinquent reminders monthly.
3. Pursue delinquent accounts.

F. Financial Statement Preparation

1. Prepare monthly detailed financial and budgetary statements.
2. Update and revise financial reporting format as needed.

G. Cash Management (Investment of excess cash funds)

1. Monitor cash flow to maintain it at an optimum level of operation.
2. Request District funds from County of Humboldt as necessary.

H. Prepare Reports for Regulatory Agencies

1. Prepare State Controller's report annually as required.
2. Prepare sales and use tax report and other reports as needed.

I. Assist External Auditors

1. Compile accounting-related documents as requested by independent auditors and/or for special audits.
2. Assist independent auditors in preparing accounting schedules as necessary.

J. Other Accounting-Related Services

1. UC will maintain sound financial procedures that provide internal accounting controls to safeguard assets when appropriate and consult with NHRPD Board and the ACPGM on accounting and business-related methods and procedures as requested.
2. UC will prepare a request for proposal and conduct the selection process for the annual audit.
3. UC will work with the Special District risk management authority to keep current the general liability, boiler, equipment floater, building, contents, employee/public officials blanket bond, errors and omissions, and workers' compensation policies on behalf of the NHRPD. UC will process and maintain all claims.
4. UC shall maintain equipment and improvement inventory records, which were established as of July 1, 1993, to monitor all additions and deletions of equipment and improvement items in accordance with the capitalization procedure

ATTACHMENT B
MANAGEMENT CONSULTATION SERVICES

A. Management Services

1. UC Executive Director or designee will attend regularly scheduled NHRPD Board meetings. The NHRPD Board of Directors may request special reports from the UC with reasonable advance notice.
2. Elections and Vacancies - UC will act as a facilitator with the County of Humboldt, for the timely submittal of documents for the elections and/or appointments to the NHRPD Board of Directors.
3. UC will work cooperatively with NHRPD in the development of policies and procedural manuals for the administration of the pool.

B. Fiscal Management

1. UC will develop a budget annually for the NHRPD Board of Directors for review and approval. The NHRPD Board of Directors must have an approved budget in place prior to July 1 of each fiscal year.
2. UC will review and report to the NHRPD on its financial position at regularly scheduled meetings of the Board.
3. UC will coordinate the development and maintenance of sound financial procedures that provide internal accounting controls to safeguard assets when appropriate.
4. UC will work with the NHRPD Board to prepare a request for proposal and conduct the selection process for the annual audit.

C. Staffing

1. UC will work with the NHRPD Board in the hiring of the Pool Manager & Pool Program Coordinators in order to provide adequate supervision of pool operations.
2. UC will consult with the Pool Manager & Pool Program Coordinators in the interviewing, hiring, terminating and training of pool personnel in accordance with NHRPD policies.

D. Facilities Maintenance

1. Maintenance of pool machinery and equipment, building and grounds will be provided by the Pool Maintenance Coordinator, or by independent contractors.

E. Operational Marketing and Advertising

1. A marketing and advertising plan will be developed in cooperation with Pool staff. Graphic design and printed materials will be coordinated with UC staff. Other advertising will be produced by Pool staff.

ATTACHMENT C
NON-DISCRIMINATION CLAUSE

During the performance of this contract, contractor and its subcontractors shall not unlawfully discriminate against an employee or applicant for employment because of race, religion, color, national origin, ancestry, physical handicap, Vietnam Era veterans status, medical condition, marital status, age (over 40) or sex. Contractors and subcontractor shall ensure that the evaluation and treatment of their employees and applicants for employment are free of such discrimination. Contractors and subcontractors shall comply with the provisions of the Fair Employment and Housing Act (Government Code, Section 12900 et seq. and the applicable regulations promulgated there under (California Administrative Code, Title 2, Section 7285.0 et seq.). The applicable regulations of the Fair Employment and Housing Commission implementing Government Code, Section 12900, set forth in Chapter 5 of Division 4 of Title 2 of the California Administrative Code, are incorporated into this contract by reference and made a part hereof as if set fourth in full. Contractor and its subcontractors shall give written notice of their obligations under this clause to labor organizations with which they have a collective bargaining or other agreement.

HUMBOLDT STATE UNIVERSITY

Dining Program Planning

November 5, 2020



Envision Strategies/Team



Rob White
President



Claudia Scotty
Executive Principal



Todd Tekiele
Principal



Ann Roebuck
Principal



Eric Lenard
Senior Consultant



Stu Orefice
Senior Consultant



Sojo Alex
Senior Associate



Rebecca Kost
Consultant



Katie Kiter
Consultant

Envision Strategies/Services

Strategic Planning

- Market Research
- Program Review & Assessment
- Master Planning
- Capital Project Planning

Operations Consulting

- Supplier Sourcing
- Operations Analysis
- Strategic Planning
- Retail Strategy and Brand Placement
- Meal Plan Design
- Efficiency Studies
- Operating Model Analysis
- Business Plan Development



Envision Strategies/Experience

National/California Experience

- Loyola Marymount University
- Stanford University
- UC Berkeley
- UC Davis
- UCLA
- UC Irvine
- UC Riverside
- UC San Diego
- UC San Francisco
- Minnesota State University System
- State University of New York System
- Pennsylvania State System of Higher Ed
- University of Wisconsin System

CSU Experience

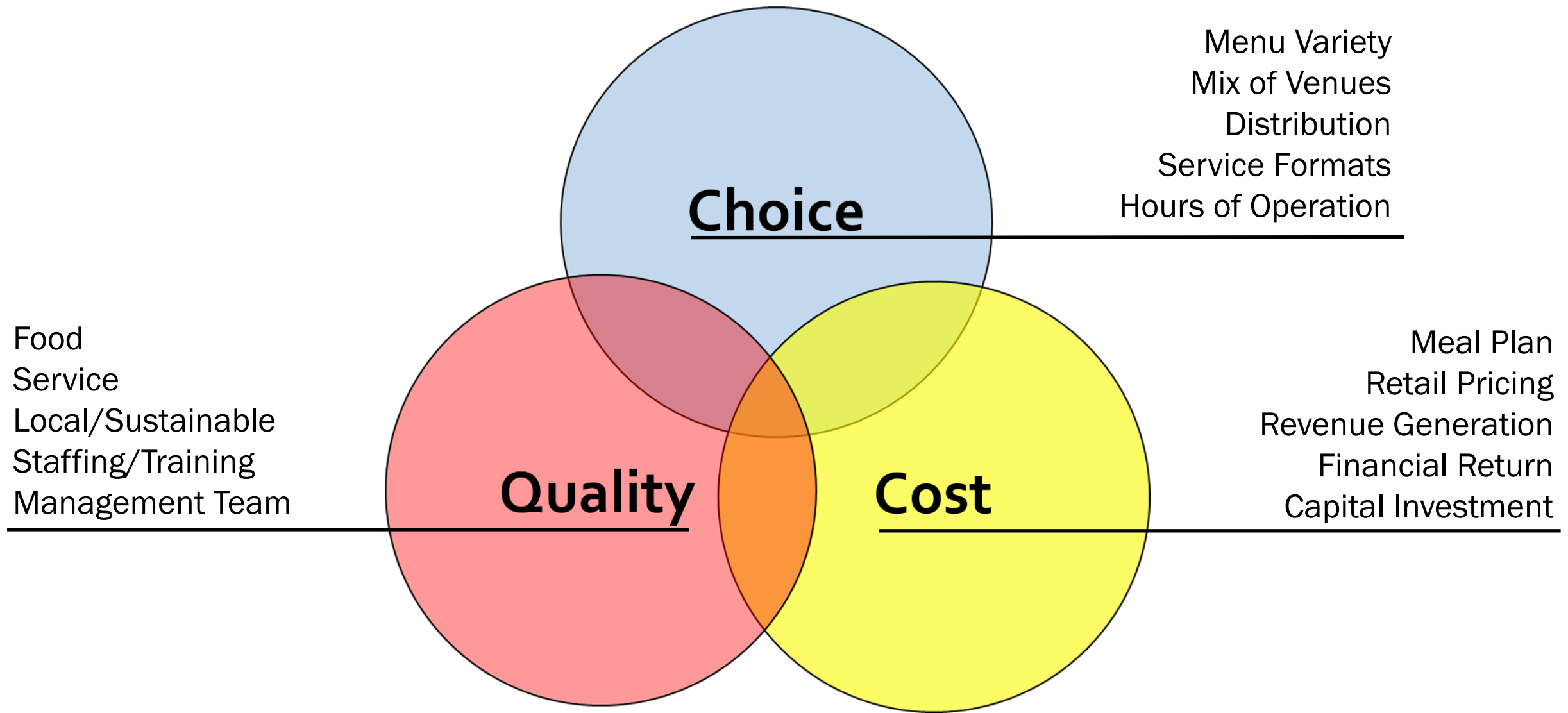
- California State University Northridge
- California State University Sacramento
- California Polytechnic State University San Luis Obispo
- California State Polytechnic University Pomona
- California State University Fresno
- California State University Maritime Academy
- California State University San Bernardino
- California State University-Long Beach
- San Diego State University

Our Understanding of Humboldt State

- 7,000 students
 - 26% residential students
- 7 dining venues
 - Catering
- 9 meal plans
- Dining planning:
 - Future of dining program
 - Integrate auxiliary services goals with campus administration goals
 - Self-op or contract



How we think about campus dining ...



Operator Model Considerations/Basic Structures

Self-Operated

Dining program managed and operated by university staff. All funding provided by university, and all profits/losses accrue to the university.

Advantages

- Dining programmatic goals aligned with university/auxiliary service mission and goals
- University has total operational control
- Financial transparency and control
- Integral part of campus brand and culture

Disadvantages

- University has 100% of the risk and responsibility
- No access to outside funding sources
- No corporate support for purchasing, recipes, marketing, etc.
- University has management responsibility for employees, systems, finance, etc.

Outsourced

Program managed and operated by supplier's staff. University provides space/equipment, supplier responsible for all operating costs; pays return to university and retains profits.

Advantages

- Lower financial risk to university– Supplier responsible for bottom line
- Corporate support resources and funding available
- Management expertise and systems
- Brand/franchise relationships

Disadvantages

- Supplier's corporate culture and priorities can conflict with university mission/goals
- Less operational control and financial transparency
- Higher management turnover
- “We/they” dynamic can be counter-productive

Operator Model Considerations/Variations

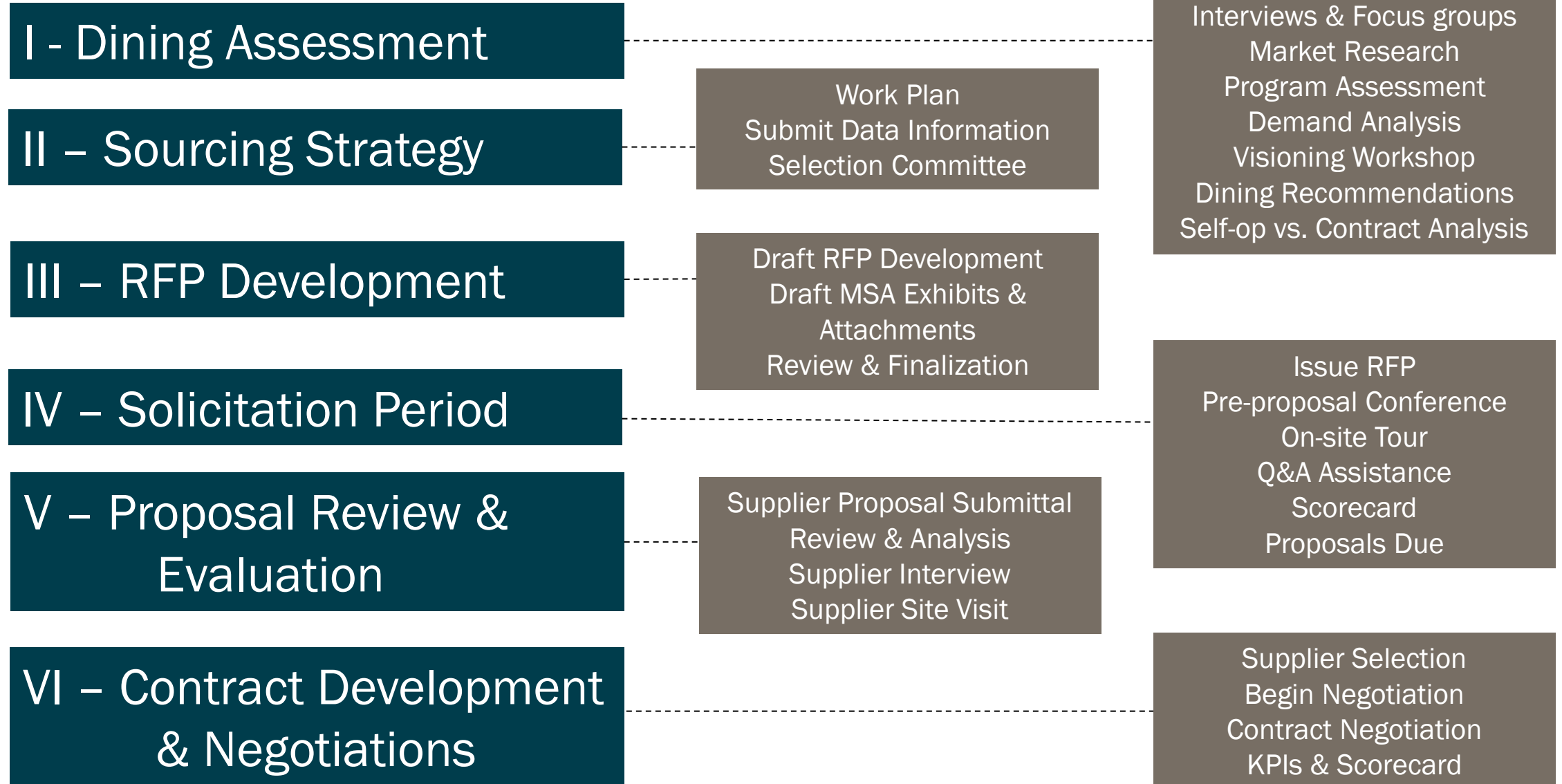
Self-Operated - Hybrids

- Self-operate residential dining, outsource retail dining
- Self-operate residential and retail dining, integrate tenant operations
- Self-operate residential and retail dining, outsource catering or bring in preferred caterers

Outsourced Contract Structures

- Profit & Loss: Supplier operates the dining program on a profit & loss basis, keeping all profits and assuming all risk of potential losses.
- Cost Plus: University pays Supplier a management fee to operate the dining program. University keeps all net revenue and assumes all risk of potential losses.
- Maximum Subsidy: A Cost Plus model in which, in the event of losses, the Supplier agrees to a maximum level of subsidy to be paid by the University

Supplier Sourcing Process



Q & A

HSU Dining RFP – DRAFT TIMELINE
(Proposition if the UC Board decides to move forward with RFP process)
2020-2021

October 22	UC Board to discuss RFP process and potential outsourcing of Dining Services
November 5	UC Board to take action on RFP process and potential outsourcing of Dining Services; delegate to Business Enterprise Committee
November 6-19	Solicit student participation; consider consultant for RFP process
November 19	Confirm Business Enterprise Committee structure for RFP process (additional students and/or professional staff); select consultant if desired
>>Fall Break November 21 – 29<<	
November 20	December 2 -- Develop RFP timeline, including town hall input session/survey of campus needs regarding Dining Services
December 3	Confirm RFP timeline
December 4	UC announcement of RFP timeline
December - January	Campus visits (virtual or in person) to see facilities and construct RFP qualifiers
>>Winter Break December 19 – January 18<<	
January 21	Finalize RFP
January 22 - March 1	Post RFP
February	Housing/meal plan contracts for 2021-2022 posted on website
March - April	RFP review and campus presentations
May 6	UC Board to select RFP or maintain self-op
May 7	UC announce selected vendor or decision to remain self-op
May 16 – August 14	<i>If vendor is selected</i> , vendor transition to campus for Fall 2021 semester
>>Summer Break May 16 - August 22<<	

Dates in blue are UC Board regular meetings
Dates in red acknowledge academic breaks

**BYLAWS
OF THE
HUMBOLDT STATE UNIVERSITY CENTER
BOARD OF DIRECTORS**

ARTICLE I
Purpose and Powers

- Section 1. The corporate powers of the Humboldt State University Center shall be vested in the *Humboldt State University Center, Board of Directors*.
- Section 2. The purpose of the *Humboldt State University Center, Board of Directors* is to provide students of Humboldt State University with services, conveniences, and amenities requisite to the daily life of the campus. These services, conveniences, and amenities will also be provided to the campus consisting of faculty, administrators, staff and alumni, guests of the student body or campus community, as well as the general public, as long as such provisions will result in direct or indirect benefits to the students of Humboldt State University. Should conflicts arise between the aforementioned service groups, priority shall be given to students, campus community members, and the general public in descending order.
- Opportunities to experience and grow in areas outside of the academic classroom are provided through organized recreational, cultural, and educational offerings; the bookstore, dining services, and other support operations and facilities. The overall purpose of the *Humboldt State University Center, Board of Directors* is the development of persons as well as intellects.
- Section 3. The Board shall formulate and administer the policies for the development, financing, and operation of the University Center subject to the final approval of the University President.
- Section 4. It shall further be the purpose of the Board that the net earnings will be used for the benefit of the students of Humboldt State University, and that no part of the net earnings will inure to the benefit of any private individual.

ARTICLE II

Membership

Section 1. Membership on the Board shall be as follows:

- A. Seven (7) students: four (4) shall be ex-officio members consisting of the Associated Students President; the Associated Students Student Affairs Vice President; the Residence Hall Association President or designee, and one other student appointed by the Residence Hall Association; and three students-at-large elected from the student body and seated by the Board. Eligibility requirements for student Board members are prescribed by the CSU policy. The eligibility requirements for the University Center Board of Directors will be consistent with the CSU policy.

The three (3) student members, other than the ex-officio members, shall gain their seats by the following procedure:

1. The three (3) student members, other than the ex-officio members, will be elected from the student body during the Associated Students (AS) General Election held in April.
2. As stated in Article VIII, Section 1F, the Student Election Committee shall coordinate the election process. The Chair of the Student Election Committee will make information packets available to the candidates containing at minimum: a copy of the University Center Bylaws, a petition of candidacy, a copy of "Executive Memorandum P13-01, Minimum Academic Qualifications for Student Office Holders" dated January 2013, or the most current version, and existing publicity regulations. The Chair is responsible for submitting candidates' materials to the AS Elections Commission immediately following the AS filing deadline for inclusion in the Voters Guide and on the AS Ballot. The Chair shall immediately hear all infractions, quarrels, disputes, and disagreements involving University Center campaigns and elections and refer them as deemed necessary to the Student Election Committee for a ruling.
3. Students interested in being elected to a position on the Board will complete an election packet and a candidate's statement that will be printed in the Voters Guide. A part of the election packet will include a petition of candidacy that will be signed by no less than 25 members of the student body. The completed election packets shall be submitted to

the Student Election Committee via the Executive Director's Office no less than fourteen (14) calendar days and not more than forty-two (42) calendar days prior to the regular AS election. At the time of submitting the completed election packet, the Candidate shall also file a signed statement indicating the candidate's understanding of the Bylaws and other election materials of the Humboldt State University Center. The Student Election Committee has three (3) school days to rule on the eligibility of a candidate after filing.

4. The candidates shall attend a mandatory orientation meeting with the Student Election Committee. The intent of the meeting is to explain the purpose of the Board, review election materials and have the candidate's photo taken for the Voters Guide. It will be emphasized that Board memberships are not AS positions.
5. Each candidate is restricted to a maximum dollar amount of \$50 on all expenditures for campaign materials (including ads in the Lumberjack). The receipts for campaign expenditures are due in the Executive Director's Office no later than one week after the elections have concluded. Failure to turn in campaign expenditure receipts could lead to disqualification from the UC Board.
6. The candidates will have the option to submit a video or written response to questions provided by HSU students and the Student Election Committee.
7. AS elections will be held. The University Center shall use a Plurality based system to elect student-at-large candidates. The candidates with the two highest votes for the 1-year terms will be named to the Board as student-at-large members. The candidate running for a 1-year term with the third highest votes will be named the 1-year term alternate.

The candidate with the highest number of votes for the 2-year term will be named to the Board as the third student-at-large member. The candidate running for a 2-year term with the second highest number of votes will be named the 2-year term alternate.

8. The Board shall seat all newly elected students, including ex-officio members, by a simple majority vote at the end of the May Board meeting, provided the AS elections have been certified.

- B. Three (3) faculty members shall be nominated by the University Senate Appointments and Elections Committee and shall be seated on the Board by a simple majority vote.
- C. The Humboldt State University President or designee.
- D. The Humboldt State University Controller.
- E. One (1) community member, currently not employed by Humboldt State University, shall be nominated by the Humboldt State University President and shall be seated on the Board by a simple majority vote.
- F. One (1) Alumni representative, currently not employed by Humboldt State University, shall be nominated by the HSU Office of Alumni & Engagement, and shall be seated on the Board by a simple majority vote.

Section 2. The term of office for two (2) elected (non ex-officio) student members shall be one year. The term of office for the third elected (non ex-officio) student member shall be two (2) years. At the completion of the election packet it is the responsibility of the candidate to specify which term he/she is running for.

Section 3. The term of office of the faculty, community, and alumni members shall be for two (2) full years with reappointment upon recommendation of the body (Office of Alumni & Engagement, University Senate Appointments and Elections Committee, or University President) that nominated the member, with approval by the Board.

Section 4. In the event that a non-student or ex-officio student vacancy occurs before a term of office expires, the body (Office of Alumni & Engagement, University Senate Appointments and Elections Committee, Associated Students Board of Directors, Residence Hall Association, or University President) that nominated the member whose vacancy is to be filled shall nominate a person to complete the term. Should a student 1-year term member (other than ex-officio member) leave the Board during the Board year (September to September), the Chair of the Board shall nominate the student 1-year term alternate to fill the vacancy. Should a student 2-year term member leave the Board during the first Board year of a 2-year term, the Chair of the Board shall nominate the student 2-year term alternate to fill the vacancy. Should a student 2-year term member leave the Board during the second Board year of a 2-year term, the Chair of the Board shall nominate the current student 1-year term alternate to fill the vacancy. If there is no alternate, the Chair will

nominate a student-at-large to fill the vacancy after the position has been advertised for two weeks. The nominee shall be seated on the Board by a simple majority vote and will complete the term of the elected student-at-large member vacancy.

- Section 5. The replacement members filling vacancies that occur during the academic year shall be seated as soon as possible.
- Section 6. At the first meeting of Spring semester (February), the Chair of the Board shall request the names of Board members who will not be returning to the Board for the next academic year.
- Section 7. No member or members shall have the power to designate a proxy.
- Section 8. The Executive Director of the University Center shall serve as the Board advisor.

ARTICLE III

Officers

- Section 1. The officers of the Board shall be a Chair, Vice Chair, and a Secretary/Treasurer. The HSU Controller shall serve as Secretary/Treasurer. The term of office shall be one (1) year. The Board Chair and Vice Chair shall be elected by the Board at the September Board meeting of the academic year following the seating of all new Board members.
- Section 2. The Chair shall preside at meetings, provide notification of meetings, and carry out other duties assigned by the Bylaws or by action of the Board.
- Section 3. The Vice Chair shall be responsible for assuming the above duties in the temporary absence of the Chair.
- Section 4. In the event that a Chair or Vice Chair vacancy occurs before a term of office expires, the Executive Committee shall nominate a Board member to fill the vacant officer's position. The Board shall hold a special election at the next regularly scheduled meeting to fill the vacancy. The successor shall serve the un-expired portion of the term of office.
- Section 5. Election of officers shall take place during the annual meeting of the Board in September, following the seating of new members. Those elected shall assume office at the meeting of which they are elected. Nominations may also be made from the floor and voting shall be by secret ballot. A simple majority of the votes cast shall determine

election. (There shall be a run-off election if neither of the two candidates receiving the most votes has a clear majority.)

Section 6. The Chair and Vice Chair shall be student members of the Board.

ARTICLE IV Resignation and Removal

Section 1. Any member of the Board may resign from the Board at any time by giving written notice to the Chair or Executive Director of the corporation. The acceptance of such resignation shall not be necessary to make it effective. The written notice of resignation is effective upon receipt, unless the notice specifies a later effective date.

Section 2. Members of the Board may be removed for non-performance of duty by a majority vote of the membership of the Board of Directors, provided the grievance against such member be given in writing to each member at least one meeting prior to the vote.

Section 3. A Board member is allowed one (1) unexcused absence per semester. It is the Board members' responsibility to notify the Board Chair or the UC Administrative Coordinator of the absence prior to the meeting. It is the responsibility of the Board Chair to notify the Board if a member exceeds their number of unexcused absences.

ARTICLE V Meetings

Section 1. Calendar of Meetings

A. The Executive Director shall submit to the Board a tentative meeting schedule for the academic year no later than the May Board meeting. Approval must occur no later than the September Board meeting. Meeting dates and times will be as consistent as possible.

Section 2. A simple majority of the total membership shall constitute a quorum. Action not otherwise provided for shall be accomplished by a simple majority vote of the quorum.

Section 3. Any member may participate and vote through the use of conference telephone, electronic video screen communication or electronic transmission provided: all members participating in the meeting are able to hear one another; members can communicate concurrently with one

another; and members are meant to participate in all matters before the Board.

Section 4 Notice of meetings

- A. Written notice of every Board meeting shall be given to each member of said body at least seven (7) days before each meeting and posted in a prominent, public location. Notice may be delivered personally, by mail or by e-mail to the last known physical or e-mail address of the addressee, and if mailed or e-mailed, is complete upon being sent. Written notice of any meeting shall also be given pursuant to this subsection to any person who requests such notice in writing.
- B. An agenda listing the matters to be considered at each meeting shall be included in the notice for the meeting.

Section 5. Special meetings may be called at the initiative of the Chair or upon the signed request of four (4) members of the Board. The written notice of the special meeting must contain the time, place, and reason for the meeting, and must be posted in a prominent location at least seven (7) days prior to the meeting. No other business may be considered at these meetings.

Section 6. The Chair may call an emergency meeting of the Board with 24 hours public notice. An emergency condition, for the purposes of this section, is any condition that if not addressed by the Board, in the Chair's opinion, may result in detriment to the Humboldt State University Center, Board of Directors.

Section 7. If at least five (5) Board members are available to meet during the summer, they shall act for the Board during the summer, and shall report to the Board at the next scheduled Board meeting. Notice of the time and location for summer Board meetings shall follow the guidelines established in Article V, Section 3A, Board Bylaws.

Section 8. All meetings of the Board shall be open and public, and all persons shall be permitted to attend any meetings of the Board; provided, however, that the Board may hold closed sessions during any meeting to consider those matters that may lawfully be considered in such sessions under Article 2 (commencing with § 89920) of Chapter 7 of Part 55 of the Education Code.

Section 9. In matters for which no Bylaws provision exist, the parliamentary code for the Board shall be Robert's Rules of Order, most current edition.

- Section 10. No final action may be taken on any issue or item at a meeting of the Board or one of its committees without the issue or item being publicly posted for at least one week, unless otherwise permitted by California statute and these Bylaws (California Education Code § 89924).
- Section 11. All new Board members must be advised of all current meeting laws applicable to the Board by the Executive Director during the Board Orientation Meeting.

ARTICLE VI

Finances

- Section 1. The Board shall make provisions and establish policies necessary to ensure that the Humboldt State University Center is operated on a sound financial basis.
- Section 2. The Board shall develop and approve long-range financial plans and the operating budget for each fiscal year in cooperation with those responsible for the daily operation of the Humboldt State University Center.
- Any consideration of an adjustment in the mandatory University Center student body fee shall follow CSU and HSU campus policy and procedures.
- Section 3. The Board shall review and approve the semi-annual financial statements. All financial records shall be audited on an annual basis, and an annual financial report shall be available for Board members within ninety (90) days after the conclusion of each fiscal year.

ARTICLE VII

Humboldt State University Center Executive Director

- Section 1. The Executive Director is a CSU employee whose employment is controlled by CSU pursuant to the Management Personnel Plan ("MPP") and other applicable law. The Executive Director is an Officer of the corporation and shall be the corporation's General Manager and Chief Executive Officer responsible for managing, directing, and supervising the day-to-day operations of the corporation and, is vested with the authority to enter into agreements on behalf of the corporation in their capacity as Executive Director. The Executive Director is required and has the right to attend every Board meeting, unless specifically excused by the Board. CSU shall evaluate and determine the compensation and working conditions of the Executive Director in accordance with the

MPP and other applicable law. In the event that a new Executive Director is to be employed, the UC Board shall be able to provide input and participate in the hiring process conducted by CSU.

ARTICLE VIII

Committees

Section 1. Standing Committees of the Board:

A. Executive Committee

1. The purpose shall be to make recommendations to the Board concerning:
 - a. Policy matters
 - 1) Interpretation of and adherence to the corporate Bylaws.
 - 2) Periodically review these Bylaws and recommend appropriate changes.
 - 3) Review long range auxiliary planning.
 - b. Personnel matters
 - 1) When referred by the Board, develop and/or review personnel policy.
 - 2) Responsible for Board input during the performance review of the Executive Director.
 - 3) Other personnel matters when referred by the Board.
 - 4) Responsible to nominate new officers to fill Board vacancies.
 - c. Other Matters
 - 1) The Board may delegate responsibilities to the Executive Committee (closures, academic recesses, etc.), in order to carry out the ongoing business of the auxiliary. Meetings of the Executive Committee may be called for any

purpose by any member of the Executive Committee when acting in the capacity of or on behalf of the Board, and shall be conducted in accordance with the provisions of Article 9 (commencing with Section 11120 of Chapter 1 of Part 1 of Division 3 of Title 2 of the Government Code).

2. The composition shall be the Chair of the Board, who shall serve as the Chair of the Executive Committee; the Vice Chair of the Board of Directors; the Secretary/Treasurer of the Board of Directors; the Chair of the Programs & Facilities Advisory Committee; the Chair of the Business Enterprise Committee; and two (2) Board members, at least one of which shall be a faculty member, appointed by the Chair of the Board of Directors. The Executive Director shall be a non-voting advisor of the Committee.

The Executive Committee shall not have more than three (3) or less than two (2) students; likewise, there shall be no more than three (3) or less than two (2) non-students on the Committee.

B. Audit Committee

1. The purpose shall be to report to the Board concerning:
 - a. Audit matters
 - 1) Recommendations on the engagement (or disengagement) of independent auditing firms;
 - 2) Consultation with auditor to satisfy committee members that the organization's financial affairs are in order;
 - 3) Review of the annual independent audit report, and any other financial audits of the University Center;
 - 4) Whether the audit(s) should be accepted;
 - 5) Approving the performance of any non-audit service provided by the auditing firm.

2. The composition shall be the members of the Executive Committee, except the Executive Director of the University Center. In addition, members of the Finance Committee cannot compose half or more of the Audit Committee. The chair shall be elected by the committee's membership, but cannot be the Chair of the Finance Committee.
3. No member of the committee shall have a material financial interest in any entity doing business with the corporation.

C. Finance Committee

1. The purpose shall be to make recommendations to the Board concerning:
 - a. Fiscal matters
 - 1) Liaison between the Board and those charged with the daily financial operation of the auxiliary.
 - 2) To promote sound financial practices through development and/or review of the following:
 - a) Annual audit report, including the management letter;
 - b) Agreements, contracts, and understandings having major financial ramifications;
 - c) Annual budget for presentation to the Board;
 - d) Mid-year financial statements.
 - b. Policy matters
 - 1) Develop, recommend, and/or review financial policy issues referred to committee;
 - 2) Review reserve and investment policies.
2. The composition shall be the Secretary/Treasurer of the Board of Directors, who shall serve as Chair of the Finance Committee; two (2) student Board members appointed by the Chair of the Board of Directors; and two (2) non-student Board members, one (1) of which shall be a faculty member, both appointed by the Chair of the Board of Directors.

D. Business Enterprise Committee

1. The purpose shall be to make recommendations to the Board concerning:
 - a. The review of commercial services for the campus, including but not limited to Dining Services, vending, and the Bookstore.
 - b. Other business activities as approved by the UC Board of Directors.
 - c. Commercial facility planning and special projects.
2. The Composition shall be the Vice Chair of the Board of Directors, who shall serve as Chair of the Business Enterprise Committee; one (1) student Board member, appointed by the Chair of the Board of Directors; two (2) non-student Board members, at least one (1) of which shall be a faculty member, both appointed by the Chair of the Board of Directors. Ex-officio members shall be the Residence Hall Association President, or designee, and the HSU Vice President of Administrative Affairs.

E. Programs & Facilities Advisory Committee

1. The purpose shall be to make recommendations to the Board concerning:
 - a. Program matters
 - 1) Reviewing the programs and activities of Center Activities and CenterArts to ensure they are meeting the needs of HSU students and the greater University community.
 - 2) Evaluate and recommend priorities for additional program opportunities.
 - 3) Review general long-range goals and recommend policy and/or direction to the UC Board concerning program matters.
 - b. Facilities matters

- 1) Develop recommendations for the UC Board concerning long-range facility planning.
 - 2) Review facility related issues, conflicts or special projects.
2. The composition shall be three (3) student Board members appointed by the Chair of the Board of Directors and two (2) non-student Board members, at least one (1) of which shall be a faculty member, both appointed by the Chair of the Board of Directors. An Ex-officio member shall be the HSU Vice President for Student Affairs, or designee. The Chair of the Programs & Facilities Advisory Committee shall be a student elected by the committee's membership and will serve as a member of the Executive Committee.

F. Student Election Committee

1. The purpose shall be to meet each March to oversee the election process in filling student-at-large vacancies for the upcoming Board year (September to September).
2. The committee shall be composed of the Chair of the Board; the AS President (or his/her designee); and two (2) student Board members appointed by the Chair of the Board. In the event that the AS President cannot attend the Student Election Committee meetings and does not appoint a replacement (designee), the Board Chair shall appoint one (1) other student Board member or a student-at-large currently serving on any of the University Center Board of Directors' standing committees.

The Board Chair shall serve as Chair of the Student Election Committee, unless the Board Chair is seeking another term on the Board; in which case, the Board Chair cannot serve on the Student Election Committee and another student member of the Board shall be appointed by the Board of Directors to Chair the committee.

Section 2. The Board may establish by resolution a committee or committees to perform operational functions as determined necessary by the Board. Such committee or committees, and each respective member, will serve at the pleasure of the Board. No committee will have less than two Board members.

- Section 3. As determined necessary by a majority vote of the Board of Directors, and within the limits of the law, the Board may delegate its authority to a committee to act on the behalf of the Board, provided the committee's actions are within the scope and circumstance of its granted authority and the authority of the committee members.
- Section 4. The Board of Directors will retain ultimate authority over all functions delegated to any of its committees.

ARTICLE IX

Indemnification of the Directors of the Humboldt State University Center

- Section 1. The *Humboldt State University Center, Board of Directors* will defend any member who is a party or is threatened to be made a party to any proceeding (other than an action by or in the right of the corporation) by reason of the fact that such member is or was an agent of the corporation, and will indemnify any such member against expenses, judgment, fines, settlements and other amounts actually and reasonably incurred in connection with such proceeding if such member acted in good faith and in a manner such member reasonably believed to be in the best interests of the corporation and, in the case of a criminal proceeding, if such member had no reasonable cause to believe was unlawful.

ARTICLE X

Adoption and Amendment of Bylaws

- Section 1. The Bylaws become effective upon adoption by a majority of the membership of the Board of Directors.
- Section 2. These Bylaws may be repealed, altered, or amended by written presentation at one regular meeting and voted approval at the next following regular meeting of the Board of Directors by a majority of the membership of the Board of Directors.

ARTICLE XI

Dissolution

- Section 1. Upon the winding up and dissolution of the corporation after paying or adequately providing for the debts, obligations, and liabilities of the corporation, all net assets, other than trust funds, shall be distributed to a successor approved by the President of Humboldt State University, and by the Chancellor of the California State University. Such

successor shall have tax-exempt status under Section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provisions of any future United States internal revenue law) and under Section 23701d of the California Revenue and Taxation Code, or the corresponding section of any future California revenue and tax law.

* * * * *

HUMBOLDT STATE UNIVERSITY CENTER BANK RESOLUTION #53
DELEGATION OF AUTHORITY
(Rescinds Resolution #30, adopted May 31, 2011)

WHEREAS, Title 5, §42401 and §42402 stipulate that the campus president shall require auxiliary organizations to operate in conformity with the policy of the Board of Trustees and the campus; and,

WHEREAS, One of the objectives of auxiliary organizations is to provide fiscal procedures and management systems that allow effective coordination of the auxiliary activities with the campus in accordance with sound business practices; and,

WHEREAS, Sound business practices mandate that signature authority be delegated by official policy and action and be conveyed in written documents, authorizing named individuals to sign specific types of documents on behalf of the organization; therefore be it

RESOLVED, that when transacting business with financial institutions, the below mentioned staff of Humboldt State University Center be and hereby are authorized to give notices and instructions, complete necessary forms, open accounts, and make internal transfers between University Center bank accounts for Humboldt State University Center:

Executive Director, University Center
Director of Financial and Administrative Services, University Center
Secretary/Treasurer, University Center Board of Directors
Accountant, University Center

And, that when transacting business with financial institutions, the below mentioned staff of Humboldt State University Center be and hereby are authorized with signatory authority as check signers and to execute wire transfers for Humboldt State University Center:

Executive Director, University Center
Operations Manager, University Center
Director, Center Activities
Director, HSU Dining Services
Director, CenterArts

Two signatures are required for checks or other bank transactions over \$10,000.

A facsimile signature may be used upon consent of the signatories.

Approved and Adopted by the Humboldt State University Center Board of Directors on

_____, and is effective immediately.

Chair, Board of Directors
Humboldt State University Center

Secretary/Treasurer, Board of Directors
Humboldt State University Center



MEMORANDUM

November 5, 2020

To: University Center Board of Directors

From: Wendy Sotomayor
Interim Executive Director

Subject: Resolution #54, Authorizing Investment of Monies in the
Local Agency Investment Fund

Background: The University Center established a bank account with the Local Agency Investment Fund (LAIF) in December 1991, pursuant to University Center Investment Policy #203. LAIF, which is operated by the California State Treasurer, provides the University Center with the means to invest funds in a liquid investment pool.

Currently, it has three staff members authorized to conduct business on the account. Due to staffing changes, two authorizations must be updated. LAIF requires a Board resolution each time there is a change in personnel authorized to conduct business on the account. This resolution brings up to date the staff members allowed to do so.

Resolution #44 rescinds Resolution #44 adopted on November 9, 2017, and replaces Dave Nakamura with Wendy Sotomayor as (Interim) Executive Director and adds Abigail Quenzer, UC Accountant, as an additional staff member as the previous position, Director of Financial and Administrative Services, is also held by Wendy Sotomayor. A copy of the resolution is on the reverse side of this document.

Staff Recommendation: Board adoption.

* * * * *

(over)

-- DRAFT--

RESOLUTION #54
HUMBOLDT STATE UNIVERSITY CENTER BOARD OF DIRECTORS
1 Harpst Street, Arcata, CA 95521, (707) 826-4878

AUTHORIZING INVESTMENT OF MONIES
IN THE LOCAL AGENCY INVESTMENT FUND
(Rescinds Resolution #44, adopted November 9, 2017)

WHEREAS, The Local Agency Investment Fund is established in the State Treasury under Government Code section 16429.1 et. seq. for the deposit of money of a local agency for purposes of investment by the State Treasurer; and

WHEREAS, the Humboldt State University Center Board of Directors hereby finds that the deposit and withdrawal of money in the Local Agency Investment Fund in accordance with Government Code section 16429.1 et. seq. for the purpose of investment as provided therein is in the best interests of the Humboldt State University Center;

NOW, THEREFORE, BE IT RESOLVED, that the Humboldt State University Center Board of Directors hereby authorizes the deposit and withdrawal of Humboldt State University Center monies in the Local Agency Investment Fund in the State Treasury in accordance with Government Code section 16429.1 et. seq. for the purpose of investment as provided therein.

BE IT FURTHER RESOLVED, as follows:

Section 1. The following Humboldt State University Center officers holding the title(s) specified herein below or their successors in office are each hereby authorized to order the deposit or withdrawal of monies in the Local Agency Investment Fund and may execute and deliver any and all documents necessary or advisable in order to effectuate the purposes of this resolution and the transactions contemplated hereby:

Wendy Sotomayor	Abigail Quenzer	Ruth Sturtevant
Interim Executive Director	Accountant	Facilities Operations Manager
Humboldt State University Center	Humboldt State University Center	Humboldt State University Center

Section 2. This resolution shall remain in full force and effect until rescinded by Humboldt State University Center Board of Directors by resolution and a copy of the resolution rescinding this resolution is filed with the State Treasurer's Office.

PASSED AND ADOPTED, by the Humboldt State University Center Board of Directors,
Humboldt County, in the State of California, on November 5, 2020.

Signed: _____
Jeremiah Finley, Chair

Attest: _____
Lynne Sandstrom, Secretary/Treasurer