

Associated Students Council
Humboldt State University
Meeting on Monday, September 23, 2013
Nelson Hall East, Goodwin Forum
3:00 p.m.
Agenda #5

- I. Call to Order
- II. Roll Call
- III. Approval of Agenda #5 dated September 23, 2013 – Action Item
- IV. Chair's Report
- V. Approval of Minutes

- A. Approval of Minutes #4 dated September 9, 2013 – Action Item

- VI. Public Comments (As per the Gloria Romero Open Meeting Act of 2000 authorized by Section 89306.)

Every A. S. Council agenda for regular meetings shall provide an opportunity for members of the public to directly address the A. S. Council on any item affecting higher education at the campus or statewide level, provided that no action shall be taken on any item not appearing on the agenda. However, Council may briefly respond to statements made or questions posed by a person exercising his or her public testimony rights, may ask a question for clarification, make a brief announcement, or make a brief report on his or her own activities. A. S. Council may also provide a reference to resources for factual information, request staff to report back to the body at a subsequent meeting concerning any matter, or request that a matter of business be placed on a future agenda.

Persons recognized by the Chair should first identify themselves by name. Time limits will be established by the Chair depending on the number of people wishing to speak and the length of the Agenda. The maximum amount of time per speaker shall not exceed 10 minutes. Public comments regarding items on the agenda will be taken prior to each agenda item.

- VII. Special Presentation – Hunter, Hunter & Hunt, LLP. Certified Public Accountants

- A. 2012-13 Independent Audit Report Draft – Action Item

- Each auxiliary is required to have an annual audit performed by a certified public accountant selected by the governing board. The Board of Finance is the board designated to deal with audit-related items and recommend audit acceptance to the full governing board. However, the Board of Finance has not been seated in time to accomplish this task so it is being forwarded to the AS Council for review and acceptance.

- VIII. **TIME CERTAIN 5:00 P.M.** – Appointments to Committees and Council

- A. A. S. President
 - B. A. S. Administrative Vice President
 - C. A. S. Legislative Vice President
 - D. A. S. Student Affairs Vice President

IX. Old Business

- A. Resolution 2013-14-4: Resolution to Allocate Field Usage for Club Sports Specifically to the Redwood Bowl for a Full Day without Institution Interference or Local Interference – Action Item

The A.S. Council will consider approval of a resolution that requests that the Campus Fields Oversight Committee allocate full day usage to any Sports Clubs Program, whose season is in effect and calls for full day usage of the Redwood Bowl.

- B. Resolution 2013-14-5: Resolution for Semesterly Parliamentary Procedure Trainings and Leadership Conferences

The A.S. Council will consider approval of a resolution that resolves that the Associated Students host at least one leadership conference and parliamentary procedure workshop each semester.

X. Official Reports (10 minutes limit each speaker, additional time at discretion of Chair)

- A. Administrative Affairs Vice President (Vacant)
- B. Student Affairs Vice President (Victor Arredondo)
- C. Legislative Vice President (Mark Teeter)
- D. Council Representative Reports
- E. External Affairs (Vacant)
- F. AS Presents (Kobe Thompson)
- G. President (Jacob Bloom)
- H. Vice President for Enrollment Management and Student Affairs (Dr. Peg Blake)
- I. General Manager (Joan Tyson)

XI. General Council Discussion (At this time Council members and Executives may follow-up with questions regarding reports.)

XII. New Business

XIII. General Council Work Session

- A. Fall 2013 Retreat – Tabled Discussion Item (Jacob Bloom)
This item was tabled at the August 26 & September 9, 2013 meetings to allow for a continued discussion. Council will review options for a Fall 2013 retreat. Bloom will lead a brain storm and seek to form a working group.
- B. AS Employees –Tabled Discussion Item (Jacob Bloom)
This item was tabled at the September 9, 2013 meeting. Bloom will lead a discussion about AS employees, hiring process, job descriptions and the Associated Students/University Center Administrative Services Agreement.
- C. 2013-14 Goals & Vision – Continued Discussion Item (Jacob Bloom)
The University President has requested 5 – 6 goals of the AS Council. Bloom has suggested one goal from each college and 2 – 3 goals of the AS Executives and At Large Representatives.

XIV. Announcements

XV. Adjournment

Associated Students Council
Humboldt State University
Monday, September 9, 2013
Nelson Hall East, Goodwin Forum
Minutes #4

Call to Order

Mark Teeter, Legislative Vice President, called the meeting to order at 3:01 p.m. in Nelson Hall East, Goodwin Forum.

Roll Call

Representatives Present: Victor Arredondo, Nicholas Colbrunn, Ana Cortes, Jerry Dinzes, Jessie Holtz, Corinne Krupp, Jackie Martinez, Mary May (late), Taylor Mitchell, Lino Sanchez

Representatives Absent: Fabiola Quiroz (unexcused)

Officers Present: Jacob Bloom, Mark Teeter

Advisors Present: Joan Tyson, Dr. Peg Blake, Kobe Thompson

Approval of Agenda

MOTION: DINZES/KRUPP move to approve Agenda #4 dated September 9, 2013 APPROVED

Chair's Report

Teeter reminded the AS Council to turn in their Fall 2013 schedule with office hours to Christensen in the AS Office.

Approval of Minutes

A. Approval of Minutes #3 dated August 26, 2013 – Action Item

MOTION: KRUPP/CORTES move to approve Minutes #3 dated August 26, 2013 APPROVED

May arrived at the meeting at 3:04 p.m.

Public Comments (As per the Gloria Romero Open Meeting Act authorized by Section 89306.)

Forust Ercole, a student at large, was present to comment. Ercole stated that he has submitted a resume and cover letter for the position of AS Administrative Vice President and would like to be appointed.

Kaitlin Carney, a student at large, read the following statement to the AS Council that was authored by her and Brandon Norris, a student at large: *I would like to express some concerns which I have.*

There are several open seats on the AS Council, and while I do not know how many applications you have received lately, I do know that several people applied to several open seats before the end of spring semester. One of those people seeking appointment was me. I never received a reply and neither did another applicant for the same position. Some did receive interviews but then no follow up communication. I am mostly concerned with the lack of transparency and accountability within the appointment process. What are the expectations from you for the appointment process, what qualifications are you seeking and where do applicants find this information? There is a responsibility to those who seek to participate in AS to communicate and let students know what disqualified them so they can improve themselves and learn from the process. If that closure doesn't happen, specifically after an interview, there is an atmosphere of exclusivity. Especially in a situation where the entire executive team is being nominated for appointment by one person when these are supposed to be elected positions. If everyone appointed is expected to have the same goals as ROSA then there is going to be a false consensus on the council because there is a diversity of ideologies, values, and goals on this campus. That diversity should be represented on the council to ensure all student voices are heard. That is why AS Programs are the best way to promote change on campus. AS programs inspire students and spur change in our peers, rather than directing change from a seat of power in an exclusive council. I encourage anyone who has felt disillusioned by the current lack of engagement by leadership on the council to get involved with any of the AS programs on campus. Don't let an initial disappointment turn to apathy. There are so many ways to get involved here and programs that would love to have your input.

Rosemary Austin, a student-at-large, commented that she is interested in being appointed on the Board of Finance.

Nicholas Rothlein, a student on the Men's Lacrosse team, was present to comment. Rothlein stated that the Men's Lacrosse team practices in Redwood Bowl two times a week, in the field house once a week and play games on the soccer field. Rothlein stated that the Men's Lacrosse team would prefer to play in Redwood Bowl but are not allowed to.

Jack Warner, a student on the Men's Lacrosse team, commented that the Men's Lacrosse Team is penalized by their league because they are unable to host night games. Warner stated that the paint used on the fields is semi-permanent and could be removed. The head coach for the Men's Lacrosse Team, Tony Silvaggio, contacted the manufacturer of the turf field and received no explanation as to why semi-permanent lines could not be placed. Warner stated that the Men's Lacrosse Team could not play on the College Creek soccer field after 1:00 p.m. which limits games in the mornings. Warner stated that this was difficult on teams that travel to the area.

Dinzes stated that there is an opening on the Fields Advisory Committee for a student.

Appointments to Committees and Council

A.S. President (Jacob Bloom)

MOTION: COLBRUNN/CORTES move to recommend Taylor Mitchell for appoint to the Intercollegiate Athletic Advisory Committee

APPROVED

The final appointment of students to the Intercollegiate Athletic Advisory Committee is made by the University President. Mitchell's nomination will be forwarded to the Office of the President.

MOTION: MAY/ARREDONDO move to appoint Rosemary Austin to the Board of Finance
APPROVED

MOTION: ARREDONDO/KRUPP move to appoint Adrian Baez Alicea to the AS Events
Funding Board
APPROVED

MOTION: ARREDONDO/HOLTZ move to suspend AS Government Code Section 6.03 to
appoint Kerri Malloy to the Integrated Curriculum Committee
APPROVED

Malloy is in class and is unable to attend.

MOTION: COLBRUNN/ARREDONDO move to appoint Kerri Malloy to the Integrated
Curriculum Committee
APPROVED

The Council discussed that they would like Malloy to be able to provide updates on curriculum changes at future AS Council meetings.

MOTION: ARREDONDO/KRUPP move to appoint Corrine Krupp to the Humboldt Energy
Independence Fund (HEIF) Committee
APPROVED

MOTION: ARREDONDO/CORTES move to appoint Mary May to the Sexual Assault
Prevention Committee
APPROVED

MOTION: MAY/MITCHELL move to recommend Jerry Dinzes to the Sponsored Programs
Foundation
TABLED

Christensen noted that CSU Memorandum AA-2011-05: *Student Representation on Auxiliary Governing Boards* requires that the Associated Students must identify at least two student nominees for each auxiliary board position to forward to the University President.

MOTION: ARREDONDO/COLBRUNN move to postpone the nomination of Dinzes until two
recommendations can be made
APPROVED
(1) OPPOSED
(1) ABSTENTION

MOTION: MAY/COLBRUNN move to appoint Victor Arredondo to the AS Council as the
Student Affairs Vice President
APPROVED
(1) OPPOSED
(2) ABSTENTION

Krupp asked if all students for the position had been interviewed. Bloom stated that he reviewed the applications of all candidates and chose candidates to interview. Bloom also noted that he would like to have a different method for appointing students to the AS Council and would have liked to have been able to consult with everyone in the process.

MOTION: COLBRUNN move to table the motion to appoint Victor Arredondo to the AS
Council as the Student Affairs Vice President

The motion died with the lack of a second. The Council continued the discussion of appointing

Arredondo to the AS Council as the Student Affairs Vice President.

Bloom stated that appointing a student to the Student Affairs Vice President position is his highest priority as there is a University Center (UC) Board of Directors meeting on Thursday and that the A.S. Student Affairs Vice President is a voting member of the board. Thompson asked Bloom to describe the rubric he used when considering students for the Student Affairs Vice President position. Bloom stated that he is seeking active students who are knowledgeable about how things work on campus, can work with or without a title, and are able to show up. Bloom yielded his time to an audience member; Serena Stewart, a freshman at HSU, who stated that she supported the nomination of Arredondo as he had encouraged her to become involved.

A.S. Administrative Vice President (Vacant)

No Appointments.

A.S. Legislative Vice President (Mark Teeter)

MOTION: MAY/CORTES move to appoint Jerry Dinzes to the AS Board of Finance TABLED

Christensen noted that an application from Dinzes had not been received for the position. Krupp asked if any other applicants had applied for the position. Colbrunn stated that he also applied for the Board of Finance. Holtz asked if Dinzes had been interviewed for the position. Dinzes stated that he had lobbied Teeter for the position. Dr. Blake stated that the AS website directs students interested in serving on committees to apply by application. Dr. Blake advised that it is important for the AS Council to follow the process that is communicated to students as a measure of transparency and fairness.

MOTION: CORTES/KRUPP move to table the motion to appoint Jerry Dinzes to the AS Board of Finance until the September 23, 2013
APPROVED
(1) ABSTENTION

A.S. Student Affairs Vice President (Vacant)

No Appointments.

Election of Vice Chair

MOTION: KRUPP/MAY move to open nominations for the Vice Chair APPROVED

MOTION: ARREDONDO/MARTINEZ move to nominate Taylor Mitchell as Vice Chair

Mitchell declined the nomination.

MOTION: MAY/HOLTZ move to nominate Jackie Martinez as Vice Chair

Martinez declined the nomination.

MOTION: DINZES/MARTINEZ move to nominate Lino Sanchez as Vice Chair APPROVED
(1) ABSTENTION

Sanchez accepted the nomination.

MOTION: MAY/HOLTZ move to close nominations for the Vice Chair APPROVED

After the nominations were closed, the Council voted to approve Sanchez nomination as Vice Chair.

MOTION: BLOOM/HOLTZ move to recess for five minutes APPROVED
(1) ABSTENTION

The Council recessed from 3:36 p.m. to 3:41 p.m.

Old Business

There was no Old Business.

Official Reports (10 minutes limit each speaker, additional time at discretion of Chair)

President (Jacob Bloom)

Bloom reported that he has a class conflict with the University Executive Committee meeting held on Thursday mornings. Bloom received an oral agreement from President Richmond that two students may attend the University Executive Committee meetings. The Advancement Foundation heard a presentation regarding divestment from Fossil Fuels. Bloom continues to work on appointments.

Administrative Vice President Report (Vacant)

Vacant.

Student Affairs Vice President (Victor Arredondo)

Arredondo reported that there is a Sociology Department meeting today from 5:00 – 7:00 p.m. in the BSS Fishbowl. The California Forum for Diversity in Education will be on Saturday, September 26 at St. Mary's College in Moraga, CA. The Campus Dialogue on Race Committee will be meeting tomorrow in the Library Fishbowl from 1:00 – 2:00 p.m. Arredondo stated that the AS Welcome Back BBQ was a success.

Legislative Vice President (Mark Teeter)

Teeter reported that he has interviewed three students for committees. Teeter has been reviewing the AS Constitution and Code and will also be reviewing the Gloria Romero Open Meeting Act to research ways he can facilitate discussion among the AS Council outside of meetings.

Martinez – College of Arts, Humanities and Social Sciences

Martinez reported that she reserved the KBR for the College of Arts, Humanities and Social Sciences Mixer. Martinez is participating in the coordination of the Campus Dialogue on Race.

Sanchez – College of Arts, Humanities and Social Sciences

Sanchez reported that he will be attending the CSSA Meeting in CSU Stanislaus in two weeks. Sanchez will be meeting with the Politics Department Chair.

May – College of Arts, Humanities and Social Sciences

May reported that she has been coordinating with Lynn Smith on the Undergraduate Research Symposium for the College of Arts, Humanities and Social Sciences. May has been soliciting ideas regarding Arts on the Quad from students.

Krupp – College of Natural Resources and Sciences

Krupp reported that she is meeting with the other College of Natural Resources and Sciences (CNRS) Representatives to plan the CNRS Mixer. Krupp stated that the HEIF Committee is currently soliciting idea papers from students for new projects to fund and implement. Krupp works for the Waste Reduction Resource Awareness Program (WRRAP), an AS Program, as the Take Back the Tap Coordinator and will be serving as their liaison.

Colbrunn – College of Natural Resources and Sciences

Colbrunn reported that students who participate in Slack Lining will be forming a club to assist them in continuing the activity on campus. Colbrunn suggested stated that the Council should continue to purchase academic planners for 2014-15 as it has been a good marketing tool.

Holtz – College of Natural Resources and Sciences

Holtz reported that she will be serving as the liaison to the Campus Center for Appropriate Technology (CCAT). CCAT provides volunteer opportunities every Friday from 10:00 a.m. – 4:00 p.m. Holtz will be attending the coordinating meeting for Campus Dialogue on Race. Holtz stated that a student who participates in slack lining was approached by a Dean who informed the student that they are no longer allowed to slack line on campus.

Mitchell – College of Professional Studies

Mitchell reported that he looks forward to serving on the Intercollegiate Athletics Advisory Committee. Mitchell will be meeting with other members from the College of Professional Studies (CPS) to plan the CPS Mixer.

Cortes – College of Professional Studies

Cortes reported that she has been having a difficult time setting a date for the CPS Mixer because the CPS Administrative Office has been unable to confirm a date. Cortes tabled for the BBQ and suggested that more Council members table in the future. Cortes is interested in requesting funds from Unallocated for t-shirts so that AS Council members can be better identified. Cortes attended the MultiCultural Convocation. Cortes has received complaints from students regarding parking.

Quiroz – College of Professional Studies

Absent.

Dinzes – At Large

Dinzes reported that he has been observing the University Senate meetings and has been building relationships with faculty.

External Affairs (Vacant)

Bloom reported that a regional meeting of the Student Senate of the California Community Colleges will be meeting on Saturday, September 14 at College of the Redwoods and that fifteen minutes have been placed on the agenda to allow Bloom the opportunity to speak to the group.

AS Presents (Kobe Thompson)

Thompson reported that the first Arts on the Quad event was held on Thursday, August 29 and the band *March Fourth* performed. The next Arts in the Quad event will be in September and will feature the *Dustbowl Revival*. Thompson is coordinating live artwork for the next Arts on the Quad event and stated that he has received e-mails from campus organizations who are interested in participating. Thompson reported that *Flume* sold 460 tickets, *Deer Hunter* sold out of tickets and

Groundslavia had a smaller turnout. On September 18, AS Presents will be hosting *Irration*.

Vice President of Enrollment Management and Student Affairs (Peg Blake)

Dr. Blake reported that Map Works, a new survey tool, was implemented this semester and a survey was sent out to all freshman and sophomore that provided instant feedback and resources to students based on their responses. The Student Health Center and Counseling and Psychological Services are both currently seeking reaccreditation for three years. Only 35% of campus health and counseling services receive accreditation. A homecoming parade will be held on September 27th.

General Manager (Joan Tyson)

Tyson reported that the CSU Compliance Auditors will arrive on campus on Monday, September 16 and will be on campus until mid-October. Tyson also stated she will be scheduling a Council Orientation for members that missed the Monday, August 19 training day.

General Council Discussion

Colbrunn attended all of the AS Presents shows and congratulated Thompson on an excellent job. Bloom asked Arredondo if he received an email from the University President in response to the number of students that may sit on the University Executive Committee. Arredondo stated that he will check his correspondence and let Bloom know. Dr. Blake noted that the minutes of the University Executive Committee are posted on the University President's website. Krupp agreed with Cortes that the Council needs to be present at tabling events and agreed that the Council should purchase shirts. Bloom stated that he received a lot of positive feedback on students interested in serving on committees at the AS Welcome Back BBQ. Sanchez encouraged the AS Council to table more on the quad. Martinez stated that the clubs fair on Wednesday from 10:00 a.m. – 2:00 p.m. and that Martinez will be available to table from 11:00 a.m. – 1:00 p.m. May stated that a member of a fraternity on campus expressed frustration to her after an event was canceled. Arredondo suggested that slack lining students should consider becoming an intramural sport.

General Council Work Session

- A. Fall 2013 Retreat – Tabled Discussion Item (Jacob Bloom)
This item was tabled at the August 26, 2013 to allow for a continued discussion. Council will review options for a Fall 2013 retreat. Bloom will lead a brain storm and seek to form a working group.

MOTION: BLOOM/MAY move to table the Fall 2013 Retreat discussion item to the September 23, 2013 meeting

(5) APPROVED
(4) OPPOSED
(2) ABSTENTION

The chair did not cast a vote.

Krupp asked Bloom why he would like the item tabled. Bloom stated that there are more important items on the agenda and that the AS Council has not yet been filled. Dinzes stated that he is not in favor of tabling the item and would like a brief and efficient discussion

- B. Arts on the Quad –Discussion Item (Jacob Bloom)
Bloom will lead a debriefing on the Arts in the Quad event, a brain storm on the concept and discuss further implementation.

Bloom stated that the first Arts in the Quad event on August 29 was successful and he enjoyed seeing clubs table. Thompson agreed with Bloom and stated that the Council should consider only hosting 2-3 Arts in the Quad each semester due to inclement weather in the winter months. Dinzes stated that he is not opposed to the event only being held three times a semester, but would like to see more opportunities for campus talent to perform. May concurred with Dinzes. Thompson stated that one of the bands playing in the fall is a local band and that he will incorporate different ideas into the spring semester. Dinzes thanked Thompson for AS Presents hard work on the event.

C. AS Employees –Discussion Item (Jacob Bloom)

Bloom will lead a discussion about AS employees, hiring process, job descriptions and the Associated Students/University Center Administrative Services Agreement.

Bloom stated that the agenda packet includes job descriptions of all AS Employees and the Associated Students/University Center Administrative Service Agreement for Council to review and that he would like to table the discussion until the next meeting.

MOTION: BLOOM/MAY move to table AS Employees Discussion Item to the September 23, 2013 meeting

APPROVED
(1) OPPOSED
(1) ABSTENTION

D. Structural Adjustments –Discussion Item (Jacob Bloom)

Bloom will lead a discussion regarding the AS Constitution and Codes (instant run-off elections), the committee appointment process and Council vacancies, record of minutes and rules of order.

Bloom stated that he values the concepts of decentralization, democracy and transparency and is interested in discussing structural adjustments that can be made. Bloom is specifically interested in adjusting how minutes are recorded. Dinzes stated that the current system only allows AS Executives to make appointments to committees, but when there are executive vacancies it slows down the process. Dinzes suggested a change to the governing documents would allow appointments to be made from the floor after the fourth or fifth meeting of the fall semester. Cortes stated that she would like a brainstorm session to be held and that the item should be brought back on a future agenda. Tyson suggested that a taskforce be made to discuss these ideas and that the item could become a recurring agenda item with updates from the taskforce. Dinzes suggested moving the AS Council Appointments towards the end of the meeting.

E. 2013-14 Goals & Vision –Discussion Item (Jacob Bloom)

The University President has requested 5 – 6 goals of the AS Council. Bloom has suggested one goal from each college and 2 – 3 goals of the AS Executives and At Large Representatives.

Bloom stated that President Richmond has requested that he share the goals of the AS Council with him and Dr. Blake so they can find ways to assist the AS Council. Bloom will be meeting with President Richmond and Dr. Blake on Thursday and would like to update them on the progress the AS Council is making towards defining goals. Arredondo stated that he would like to see the potential goals opened up online for students to provide input, but noted that there may be an issue with open meeting law. Dinzes stated that an informal meeting could be held if it were promoted

properly. Tyson provided some background on the Gloria Romero Open Meeting Law. Cortes stated that she would like to meet with the other representatives in her college and bring back goals at the next meeting. Dinzes would like to have the opportunity to vote on the goals. Colbrunn stated that he would like AS goals to assist in improving HSU's retention rate. Bloom yielded to Juan Diaz Infante, a student at large. Diaz Infante stated that he would like the Council to take a stand as a student union and to change the ratio of faculty, staff members and students on the committee. Tyson suggested that the item could be placed on a future AS Executive Committee agenda. Teeter stated that the Council should meet in smaller groups and come back with ideas. Bloom requested that the past goals of the AS Council be made available.

Announcements

There were no announcements.

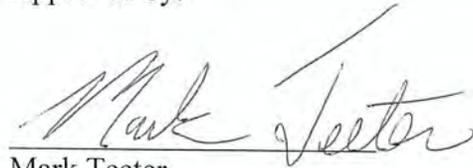
Adjournment

Teeter adjourned the meeting without objection at 6:00 p.m.

Recorded by:

Rob Christensen
AS Council Assistant

Approved by:



Mark Teeter
Legislative Vice President

**ASSOCIATED STUDENTS OF
HUMBOLDT STATE UNIVERSITY**

(707) 826-3771

MEMORANDUM

September 19, 2013

TO: Associated Students Council
FROM: Joan Tyson, General Manager, Associated Students
RE: 2012-13 Associated Students Audit

Each auxiliary organization is required to have an annual fiscal audit performed by a certified public accountant selected by the governing board. When completed, the audit shall be furnished to the governing board. Attached is the 2012-13 audit report as provided by the accounting firm Hunter, Hunter & Hunt. The Board of Finance is the board designated to deal with audit-related items and recommend audit acceptance to the full governing board. However, the Board of Finance has not been seated in time to accomplish this task so it is being forwarded to the AS Council for review and acceptance.

There were no current year findings or recommendations by our auditors. This is the highest audit opinion an organization can receive.

At the September 23, 2013 meeting of the Associated Students Council, the audit is on your agenda as an action item. Our auditors will be present to review the audit document with you and answer any questions. Please feel free to stop by in advance of this meeting if you have any questions regarding any of this information.

**ASSOCIATED STUDENTS OF
HUMBOLDT STATE UNIVERSITY**

**BASIC FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

**Including Schedules Prepared for Inclusion
in the Financial Statements of the
California State University**

Year Ended June 30, 2013

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INDEPENDENT AUDITORS' REPORT

The Associated Students Council
Associated Students of Humboldt State University
Arcata, California

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities of Associated Students of Humboldt State University (Associated Students) as of and for the year ended June 30, 2013, and the related notes to the financial statements, which comprise the Associated Students' basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities of Associated Students of Humboldt State University as of June 30, 2013, and the changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note 1 to the financial statements, Associated Students of Humboldt State University adopted Governmental Accounting Standards Board (GASB) financial reporting as of and for the fiscal year ending June 30, 2013. Previously, the Associated Students utilized Financial Accounting Standards Board financial reporting.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 7 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Foundation's basic financial statements. The schedule of net position, the schedule of revenues, expenses and changes in net position, and other information (supplementary information on pages 18 - 26) are presented for purposes of additional analysis and are not a required part of the basic financial statements. This information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 23, 2013, on our consideration of Associated Students of Humboldt State University's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Associated Students' internal control over financial reporting and compliance.

September 23, 2013

DRAFT

MANAGEMENT'S DISCUSSION AND ANALYSIS

DRAFT

ASSOCIATED STUDENTS OF HUMBOLDT STATE UNIVERSITY

Management's Discussion and Analysis

Year Ended June 30, 2013

This section of Associated Students of Humboldt State University (Associated Students) annual financial report presents management's overview and analysis of the financial activities of the Associated Students for the year ended June 30, 2013. This discussion has been prepared by management and should be read in conjunction with the financial statements and notes.

Introduction to the Basic Financial Statements

The annual report consists of a series of financial statements, prepared in accordance with the Governmental Accounting Standard Board (GASB) Statement No. 35, Basic Financial Statements – and Management's Discussion and Analysis – for Public Colleges and Universities. This standard is applicable to Associated Students because it is a component unit of California State University, Humboldt (HSU). Consistent with HSU, Associated Students has adopted the business-type activity (BT) reporting model to represent its activities.

The financial statements include: the Statement of Net Position, the Statements of Revenues, Expenses, and Changes in Net Position and the Statements of Cash Flows. These statements are supported in the annual report by the notes to the financial statements and this section. All sections should be considered together to obtain complete understanding of the financial picture of Associated Students.

Statement of Net Position: The Statement of Net Position includes all assets, liabilities and net position. Assets and liabilities are reported on an accrual basis as of the statement date. They also identify major categories of restrictions on the net assets of Associated Students.

Statement of Revenues, Expenses, and Changes in Net Position: The Statement of Revenues, Expenses, and Changes in Net Position presents the revenues earned and expenses incurred during the year on an accrual basis.

Statement of Cash Flows: The Statement of Cash Flow presents the inflows and outflows of cash, summarized by operating, noncapital financing, capital and related financing, and investing activities. The statement is prepared using the direct method of cash flows, and therefore, present gross rather than net amounts for the year's operating activities.

Reporting Entity: The financial statements of HSU will be separated between HSU and its component units. The latter are separate I.R.C. 501(c)(3) non-profit auxiliary organizations whose financial information will be presented in a discrete column and in the footnotes of HSU's financial statements. Consequently, these auxiliaries must comply with the same governmental rulings and present their individual separate audited financial statements in the same format.

Analytical Overview

A summary of key financial statement information is presented below:

	<u>2013</u>	<u>2012</u>	<u>Increase (Decrease)</u>	<u>Percent Change</u>
Assets:				
Current assets	\$ 827,470	\$ 835,514	\$ (8,044)	(0.96%)
Capital assets, net of accumulated depreciation	790	289	501	173.36%
Total Assets	<u>828,260</u>	<u>835,803</u>	<u>(7,543)</u>	<u>(0.90%)</u>
Liabilities:				
Current liabilities	377,218	336,727	40,491	12.02%
Non-current liabilities	-	-	-	-
Total Liabilities	<u>377,218</u>	<u>336,727</u>	<u>40,491</u>	<u>12.02%</u>
Net Position:				
Net invested in capital assets	790	289	501	173.36%
Unrestricted	450,252	498,787	(48,535)	(10.04%)
Total Net Position	<u>\$ 451,042</u>	<u>\$ 499,076</u>	<u>\$ (48,034)</u>	<u>(9.62%)</u>

Statement of Net Position Variance Analysis Between 2013 and 2012

Current assets decreased by \$8,044. Current assets include: cash and cash equivalents, unreserved cash in LAIF, accounts receivable, prepaid expenses, inventory and other current assets. The decrease is largely due to the current year planned use of reserve to supplement student fees.

Capital assets, net, increased by \$501, which was the result of new equipment purchases of \$1,518, offset by depreciation expense of \$1,017.

The Associated Students has a cash balance of \$128,443 in the checking account and \$643,822 held in LAIF, Local Agency Investment Fund. This combined total of unrestricted cash \$772,265 is approximately 49.16% of the operating revenue of the 2012-13 fiscal year. This balance allows the Associated Students the ability to fund ongoing repair and maintenance projects, the ability to weather an unforeseen circumstance or expense, and provides adequate operating capital.

Current liabilities increased by \$40,491. Current liabilities include: accounts payable, unearned revenue, and other current liabilities. The balance increased primarily due to increases in accrued liabilities and unearned revenues.

Net position decreased by \$48,034 reflecting the cumulative net change in assets and liabilities for the year.

Operating Results
Years Ended June 30, 2013 and 2012

	2013	2012	Change	Percent Change
Operating Revenues:				
Instructionally Related Activities Fee	\$ 417,640	\$ 452,450	\$ (34,810)	(7.69%)
Associated Student Body Fee	781,928	771,270	10,658	1.38%
Campus Clubs Deposit	284,448	295,524	(11,076)	(3.75%)
Other Revenues	86,850	103,037	(16,187)	(15.71%)
Total Operating Revenues	<u>1,570,866</u>	<u>1,622,281</u>	<u>(51,415)</u>	<u>(3.17%)</u>
Operating Expenses:				
Operating Expenses	1,336,729	1,358,130	(21,401)	(1.58%)
Campus Clubs Withdrawal	268,498	314,464	(45,966)	(14.62%)
Depreciation Expense	1,017	1,968	(951)	(48.32%)
Total Operating Expenses	<u>1,606,244</u>	<u>1,674,562</u>	<u>(68,318)</u>	<u>(4.08%)</u>
Operating (Loss) Income	<u>(35,378)</u>	<u>(52,281)</u>	<u>16,903</u>	<u>32.33%</u>
Non-Operating Revenues (Expenses)				
Investment Income	3,294	4,111	(817)	(19.87%)
Changes in Campus Program Fund Liabilities	(15,950)	18,940	(34,890)	(184.21%)
Total Non-Operating Revenues (Expenses)	<u>(12,656)</u>	<u>23,051</u>	<u>(35,707)</u>	<u>(154.90%)</u>
Increase (Decrease) in Net Position	<u>(48,034)</u>	<u>(29,230)</u>	<u>(18,804)</u>	<u>64.33%</u>
Net Position at Beginning of Year	<u>499,076</u>	<u>528,306</u>	<u>(29,230)</u>	<u>(5.53%)</u>
Net Position at End of Year	<u>\$ 451,042</u>	<u>\$ 499,076</u>	<u>\$ (48,034)</u>	<u>(9.62%)</u>

Revenue and Expense Variance Analysis Between 2013 and 2012

Operating revenues are from Instructionally Related Activities (IRA) and Associated Students student body organization fees. Other revenues are from campus clubs deposits, student programming entry fees, and festival attendance. Revenues decreased by \$51,415, mostly due to the decrease of instructionally related activities when compared to the prior year.

Operating expenses decreased by \$68,318. The majority of the savings were incurred in the area of instructional related expenses which decreased corresponding to the decrease in revenues. The payment per agreement expenses increased by \$56,888 and was partly offset by the decrease in salaries and benefits.

Investment income was \$3,294 which was a decrease of \$817 over the prior year. Investment income is comprised of interest from LAIF, monies held with Local Agency Investment Fund. The decrease from the prior year is primarily due to market fluctuation.

Changes in campus clubs liabilities decreased \$34,890 compared to the prior year reflecting the deposits from the campus clubs activities exceeding the withdrawals.

Net assets decreased by \$48,034 for the year ended June 30, 2013, as a result of a decrease in operating revenues outpacing the decrease in operating expenditures.

Factors Impacting Future Periods

The California State University continues to face reduced funding due to the budget situation in the State of California. As such, Humboldt State University continues to face potential challenges in managing its enrollment, especially in areas of recruitment and retention. Lower enrollment numbers would likely have a negative impact on the revenue of Associated Students. Management continues to monitor operating costs in Associated Students and review its operations and make adjustments accordingly.

BASIC FINANCIAL STATEMENTS

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ASSOCIATED STUDENTS OF
HUMBOLDT STATE UNIVERSITY
STATEMENT OF NET POSITION
JUNE 30, 2013

ASSETS

Current Assets:

Cash on Hand and Commercial Accts	\$ 128,443
Cash Invested in LAIF	643,822
Total Cash	772,265

Accounts and Other Receivables	60,184
Less Allowance for Doubtful Accounts	(5,536)
Prepaid Expenses	557
Total Current Assets	827,470

Capital Assets, net	790
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TOTAL ASSETS	828,260
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LIABILITIES

Current Liabilities:

Accounts Payable	27,635
Accrued Liabilities	9,368
Unearned Revenue	19,993
Campus Programs	320,222
Total Current Liabilities	377,218

TOTAL LIABILITIES	377,218
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NET POSITION

Net Investment in Capital Assets	790
Unrestricted	450,252

TOTAL NET POSITION	\$ 451,042
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See Accompanying Notes.

ASSOCIATED STUDENTS OF
HUMBOLDT STATE UNIVERSITY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2013

Operating Revenues:

Student Activity Fees	\$ 781,928
Programs Revenue	86,850
Clubs Deposits	284,448
Instructional Related Activities	<u>417,640</u>
Total Operating Revenues	<u>1,570,866</u>

Operating Expenses:

Salaries and Wages	118,099
Employee Benefits	7,742
Payment per Agreement/Contract	397,823
Reimbursement to Other Agencies	83,014
Repairs and Maintenance	5,320
Communications	3,010
Travel	51,764
Insurance	9,103
Audit	6,000
Clubs Withdrawal	268,498
Program Expenditures	237,214
Instructional Related Activities	417,640
Depreciation	<u>1,017</u>
Total Operating Expenses	<u>1,606,244</u>

Operating (Loss) Income	<u>(35,378)</u>
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Non-operating Revenues (Expenses):

Investment Income	3,294
Changes in Campus Program Fund Liabilities	<u>(15,950)</u>
Non-operating Revenues (Expenses), Net	<u>(12,656)</u>

Increase (Decrease) in Net Position	(48,034)
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Net Position:

Net Position at Beginning of Year	<u>499,076</u>
Net Position at End of Year	<u><u>\$ 451,042</u></u>

See Accompanying Notes.

ASSOCIATED STUDENTS OF HUMBOLDT STATE UNIVERSITY
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2013

Cash flows from operating activities

Cash received from customers	\$ 1,545,834
Cash payments to suppliers for operations	(1,181,886)
Cash payments to employees for services	(125,841)
Cash payments for general and administrative expenses	(267,453)
Net cash provided (used) by operating activities	<u>(29,346)</u>

Cash flows from capital financing activities

Acquisition of capital assets	<u>(1,518)</u>
Net cash provided (used) by capital activities	<u>(1,518)</u>

Cash flows from investing activities

Investment income	<u>3,294</u>
Net cash provided (used) by investing activities	<u>3,294</u>

Net increase (decrease) in cash and cash equivalents (27,570)

Cash and cash equivalents, beginning of the year 799,835
Cash and cash equivalents, end of the year \$ 772,265

Reconciliation to cash per Statement of Net Position

Cash on hand and commercial accts	\$ 128,443
Cash invested in LAIF	643,822
Total cash and cash equivalents, end of year	<u><u>\$ 772,265</u></u>

Reconciliation of operating income to net cash provided by operating activities:

Operating income (loss)	<u>\$ (35,378)</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation	1,017
Changes in operating assets and liabilities:	
Accounts receivable	(25,392)
Refundable deposit	1,909
Prepaid expenses	3,957
Accounts payable	20,113
Deferred revenue	1,877
Other liabilities	2,551
Total adjustments	<u>6,032</u>
Net cash provided (used) by operating activities	<u><u>\$ (29,346)</u></u>

See Accompanying Notes.

**ASSOCIATED STUDENTS OF
HUMBOLDT STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
June 30, 2013**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Associated Students of Humboldt State University (AS) have been prepared to conform with Accounting Principles Generally Accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The summary of significant accounting policies is presented to assist in understanding the AS financial statements. The financial statements and notes are representations of management, who is responsible for their integrity and objectivity. These accounting policies have been consistently applied in the preparation of the financial statements.

Nature of Operations

AS is an auxiliary organization of Humboldt State University (HSU) and a component unit of the California State University (CSU) organized and operated in accordance with the Education Code of the State of California and the California Code of Regulations. The function of the Organization is to provide essential activities which are an integral part of the Humboldt State University Campus Programs. Such activities include student government, cultural programs and various other services.

Related Organizations

The Organization is related to other auxiliaries of Humboldt State University, including the Humboldt State University Center, the Humboldt State University Sponsored Programs Foundation, and the Humboldt State University Advancement Foundation. These auxiliaries and the University periodically provide various services for one another.

Basis of Presentation

After reassessing its articles of incorporation and bylaws, and considering that AS is a component unit of Humboldt State University, AS determined that it should apply generally accepted accounting principles applicable to governmental entities.

As of July 1, 2012, AS adopted the following:

GASB Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements (GASB No. 62) which incorporated into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in the following pronouncements issued on or before November 30, 1989, that do not conflict with GASB pronouncements:

FASB Statements and Interpretations;
Accounting Principles Board Opinions; and
Accounting Research Bulletins of the American Institute of Certified Public Accountants' (AICPA) Committee on Accounting Procedure

GASB No. 62 also supersedes GASB No. 20, thereby eliminating the election provided in GASB No. 20 for enterprise funds and governments engaged in business-type activities to apply post- November 30, 1989, FASB Statements and Interpretations that do not conflict with or contradict GASB pronouncements. However, those entities can continue to apply, as other accounting literature, post-November 30, 1989, FASB

**ASSOCIATED STUDENTS OF
HUMBOLDT STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
June 30, 2013**

pronouncements that do not conflict with or contradict GASB pronouncements. Adoption of GASB No. 62 had no impact on the basic financial statements.

GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, which specifies that the statement of net position should report all assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position

GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, which specifies that certain assets and liabilities should be reported as deferred outflows and inflows of resources.

The accompanying financial statements have been prepared using the economic resources measurement focus and the accrual basis of accounting in accordance with U.S. generally accepted accounting principles, as prescribed by the GASB. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

The financial statements required by GASB Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*, as amended by GASB Statement No. 35, *Basic Financial Statements – and Management’s Discussion and Analysis – for Public Colleges and Universities* include a statement of net position, a statement of revenues, expenses, and changes in net position, and a statement of cash flows. AS has elected to use the proprietary fund reporting model for special-purpose governments engaged only in business-type activities. Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. In accordance with the business-type activities reporting model, AS prepares its statement of cash flows using the direct method.

Revenue Recognition

Student fees, investment income and revenues are recorded when earned.

Allowance for Doubtful Accounts

The organization has established an allowance for bad debt based upon management’s estimate as to the collectability of accounts receivable.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Capital Assets

Capital assets are recorded at cost less depreciation calculated by the straight-line method over the assets’ estimated useful lives. AS capitalizes purchases over \$5,000. However, sensitive property, defined as any highly desirable and portable item, will be capitalized if the cost is \$1,000 or greater.

**ASSOCIATED STUDENTS OF
HUMBOLDT STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
June 30, 2013**

In addition, AS uses office facilities and equipment that are the property of the California State University. No lease payments are required for the use of these facilities.

Cash and Cash Equivalents

For the purpose of the statement of cash flows, all cash on hand, commercial accounts, and cash invested in LAIF, are considered cash and cash equivalents.

Income Taxes

AS qualifies as a tax exempt organization under the applicable sections of the Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d.

Classification of Revenues and Expenses

AS considers operating revenues and expenses in the statement of revenues, expenses, and changes in net position to be those revenues and expenses that result from exchange transactions or from other activities that are connected directly to the primary functions of AS. Exchange transactions include charges for services rendered and the acquisition of goods and services.

Certain other transactions are reported as nonoperating revenues and expense in accordance with GASB Statement No. 35. These nonoperating activities include net investment income and changes in campus program fund liabilities.

Net Position

Net position represents the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. AS reports two categories of net position, as follows:

Net Investment in Capital Assets - consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increase by balances of deferred outflows of resources related to those assets.

Unrestricted Net Position - consists of all other net position that does not meet the definition of the above component and is available for general use by AS.

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, management applies unrestricted net position first, unless a determination is made to use restricted net position.

**ASSOCIATED STUDENTS OF
HUMBOLDT STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
June 30, 2013**

NOTE 2 - CHANGES TO BEGINNING NET POSITION

To comply with GASB standards, AS made net position reclassifications to incorporate the net investment in capital assets category. Changes to beginning net position are as follows:

	<u>Unrestricted</u>	Net Investment In Capital <u>Assets</u>	<u>Total</u>
Beginning net position previously reported under FASB	\$ 499,076	\$ -	\$ 499,076
Reclassification to report under GASB	<u>(289)</u>	<u>289</u>	<u>-</u>
Revised beginning net position	<u>\$ 498,787</u>	<u>\$ 289</u>	<u>\$ 499,076</u>

NOTE 3 - CASH INVESTMENTS

AS maintains cash in the State of California Local Agency Investment Fund (LAIF), an investment pool. The investment is not insured. However, these funds are invested in accordance with California Government Code Sections 16430 and 16480, the stated investment authority for the Pooled Money Investment Account. At June 30, 2013, the uninsured and uncollateralized cash balance was \$643,822.

Custodial credit risk is the risk that in the event of the failure of a counterparty, AS would not be able to recover the value of its investments that are in the possession of an outside party. Financial instruments that potentially subject AS to custodial risk are investments in excess of amounts insured by the FDIC. No policy exists related to custodial risk specifically. The AS investment policy does not prohibit deposits in single institutions that expose AS to custodial credit risk. Management believes the organization is not exposed to any significant credit risk related to cash.

The AS cash investment portfolio consists entirely of investments in LAIF, a voluntary program created by statute as an alternative for California's local governments and special districts that allow affiliates to participate in a major investment portfolio. It is under the administration of the California State Treasurer's Office. There are no significant interest rate risks or credit risks to be disclosed in accordance with GASB Statement No. 40, *Deposit and Investment Risk Disclosures - an amendment of GASB Statement No. 3*.

NOTE 4 - EXEMPT STATUS

AS is exempt from federal income tax under Internal Revenue Code 501(c)(3), and California franchise tax under California Revenue and Taxation Code Section 23701. Accordingly, no provision for income taxes has been reflected in these financial statements.

Unrelated business income tax: The Tax Reform Act of 1969 imposes a corporate income tax on the unrelated business taxable income (UBIT) of an otherwise tax-exempt organization. A provision, if necessary, for applicable federal and state income taxes is made in accordance with these statutes. There was no income tax expense related to UBIT for the year ended June 30, 2013.

**ASSOCIATED STUDENTS OF
HUMBOLDT STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
June 30, 2013**

The open audit periods are 2009 through 2011. AS has analyzed the tax positions taken for filing with the Internal Revenue Service and the State of California. The organization believes that income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse affect on the financial statements. Accordingly, the Organization has not recorded any reserves, or related accruals for interest and penalties for uncertain income tax positions at June 30, 2013.

NOTE 5 - CAMPUS PROGRAMS

Campus programs represent cash held in custody for various clubs and organizations on the Humboldt State University campus that are not AS programs.

NOTE 6 - CAPITAL ASSETS

The change in capital assets for the year ended June 30, 2013, is as follows:

	Balance 6/30/12	Additions	Deletions	Balance 6/30/13
Improvements	\$ 35,418	\$ -	\$ -	\$ 35,418
Equipment	30,090	1,518	(2,595)	29,013
Accumulated Depreciation	(65,219)	(1,017)	2,595	(63,641)
Capital Assets, net	<u>\$ 289</u>	<u>\$ 501</u>	<u>\$ -</u>	<u>\$ 790</u>

Total depreciation expense of \$1,017 for 2013 has been charged to operations.

NOTE 7 - STUDENT LOAN FUNDS

Humboldt State University, Office of Financial Aid, administers two student loan funds that were originally funded by the AS in 1972 and 1973. The balances of these loan funds as of June 30, 2013 are as follows:

Loan Fund	\$ 20,028
EOP Loan Fund	<u>7,930</u>
Total Loan Funds	<u>\$ 27,958</u>

These loan funds were removed from the books of the AS effective July 1, 1993. In the unlikely event that the Office of Financial Aid ceases to use the funds for their intended purpose, they must be returned to the AS.

**ASSOCIATED STUDENTS OF
HUMBOLDT STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
June 30, 2013**

NOTE 8 - FUNCTIONAL ALLOCATION OF EXPENSES

Expenses by functional classification are as follows:

AS Program Expenses:	
Cultural Affairs	\$ 52,609
Student Services	393,283
Community Services	56,078
Intramural Recreation	47,650
Student Government	<u>93,693</u>
 Total AS Program Expenses	 643,313
 Instructional Related Activities (IRA) Expenses	 417,640
Non-AS Clubs and Organizations Expenses	<u>268,498</u>
 Total Program Expenses	 1,329,451
 General and Administrative Expenses	 <u>276,793</u>
 Total Operating Expenses	 <u>\$ 1,606,244</u>

NOTE 9 - UNRESTRICTED NET POSITION

Unrestricted net position consists of the following board designated classifications as of June 30, 2013:

General Operating Reserve	\$ 351,179
Facilities/Special Projects Reserve	50,021
Capital Purchase Reserve	<u>49,052</u>
 Subtotal	 <u>\$ 450,252</u>

The AS Council approved an expenditure of up to \$11,540 from the Special Projects/Facilities Reserve fund in May 2012 for costs associated with purchase of supplies and materials for a campus community garden shed, bedding materials, fencing and a rainwater catchment system. In April 2013, they also approved \$732 from the Special Projects/Facilities Reserve fund to be used for the Buck House roof and gutter maintenance.

In May 2013, the AS Council also approved an expenditure of up to \$1,980 from the General Operations Reserve fund to be used to build a new online classified service for HSU students. The funds were not expended as of June 30, 2013.

NOTE 10 - ACCOUNTS AND OTHER RECEIVABLES

Accounts and Other Receivables as of June 30, 2013, of \$60,184 include unspent student body organization's funds of \$25,244. Statutes 89301-89302 of the Education Code state that the chief fiscal officer of each campus of the California State University shall be custodian of these moneys. These funds may be expended by the custodian only upon the submission of an

**ASSOCIATED STUDENTS OF
HUMBOLDT STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
June 30, 2013**

appropriate claim schedule. Accounts and other receivables also include accrued interest of \$401 and other accounts receivable of \$34,539.

NOTE 11 - RELATED PARTY TRANSACTIONS

AS has an agreement with the University Center (UC) for the UC to provide accounting and administrative services. Payment per Agreement/Contract includes \$146,500 under this agreement for the year ended June 30, 2013. AS owes UC \$501 as of June 30, 2013, which is included in accounts payable.

For the year ending June 30, 2013, AS paid HSU \$397,971 for a wide range of services, including business management, reimbursement of salary and benefits of HSU personnel working for AS, and other services. AS accounts payable includes \$7,785 to HSU as of June 30, 2013.

HSU administers student activity fees and instructional related activities fees and remits them to AS throughout the year. AS accounts receivable includes \$16,841 from HSU as of June 30, 2013. For the year ending June 30, 2013, HSU also paid AS \$9,415 for AS services, space and programs.

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OTHER SUPPLEMENTARY INFORMATION

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ASSOCIATED STUDENTS OF HUMBOLDT STATE UNIVERSITY

Schedule of Net Position

June 30, 2013

(for inclusion in the California State University)

Assets:	
Current assets:	
Cash and cash equivalents	\$ 128,443
Short-term investments	643,822
Accounts receivable, net	54,648
Leases receivable, current portion	-
Notes receivable, current portion	-
Pledges receivable, net	-
Prepaid expenses and other assets	557
Total current assets	<u>827,470</u>
Noncurrent assets:	
Restricted cash and cash equivalents	-
Accounts receivable, net	-
Leases receivable, net of current portion	-
Notes receivable, net of current portion	-
Student loans receivable, net	-
Pledges receivable, net	-
Endowment investments	-
Other long-term investments	-
Capital assets, net	790
Other assets	-
Total noncurrent assets	<u>790</u>
Total assets	<u>828,260</u>
Deferred outflows of resources:	
Unamortized loss on refunding(s)	-
Total deferred outflows of resources	<u>-</u>
Liabilities:	
Current liabilities:	
Accounts payable	27,635
Accrued salaries and benefits payable	-
Accrued compensated absences— current portion	-
Unearned revenue	19,993
Capitalized lease obligations – current portion	-
Long-term debt obligations – current portion	-
Self-insurance claims liability - current portion	-
Depository accounts	320,222
Other liabilities	9,368
Total current liabilities	<u>377,218</u>
Noncurrent liabilities:	
Accrued compensated absences, net of current portion	-
Unearned revenue	-
Grants refundable	-
Capitalized lease obligations, net of current portion	-
Long-term debt obligations, net of current portion	-
Self-insurance claims liabilities, net of current portion	-
Depository accounts	-
Other postemployment benefits obligation	-
Other liabilities	-
Total noncurrent liabilities	<u>-</u>
Total liabilities	<u>377,218</u>
Deferred inflows of resources:	
Deferred service concession arrangement receipts	-
Total deferred inflows of resources	<u>-</u>
Net Position:	
Net investment in capital assets	790
Restricted for:	
Nonexpendable – endowments	-
Expendable:	
Scholarships and fellowships	-
Research	-
Loans	-
Capital projects	-
Debt service	-
Other	-
Unrestricted	<u>450,252</u>
Total net position	<u>\$ 451,042</u>

See the accompanying auditors' report and notes to supplementary information.

ASSOCIATED STUDENTS OF HUMBOLDT STATE UNIVERSITY

Schedule of Revenues, Expenses, and Changes in Net Position

Year Ended June 30, 2013

(for inclusion in the California State University)

Revenues:		
Operating revenues:		
Student tuition and fees (net of scholarship allowances of \$_____)		\$ 781,928
Grants and contracts, noncapital:		
Federal		-
State		-
Local		-
Nongovernmental		-
Sales and services of educational activities		-
Sales and services of auxiliary enterprises (net of scholarship allowances of \$_____)		788,938
Other operating revenues		-
	Total operating revenues	<u>1,570,866</u>
Expenses:		
Operating expenses:		
Instruction		-
Research		-
Public service		-
Academic support		-
Student services		-
Institutional support		-
Operation and maintenance of plant		-
Student grants and scholarships		-
Auxiliary enterprise expenses		1,605,227
Depreciation and amortization		1,017
	Total operating expenses	<u>1,606,244</u>
	Operating income (loss)	<u>(35,378)</u>
Nonoperating revenues (expenses):		
State appropriations, noncapital		-
Federal financial aid grants, noncapital		-
State financial aid grants, noncapital		-
Local financial aid grants, noncapital		-
Nongovernmental and other financial aid grants, noncapital		-
Other federal nonoperating grants, noncapital		-
Gifts, noncapital		-
Investment income (loss), net		3,294
Endowment income (loss), net		-
Interest Expenses		-
Other nonoperating revenues (expenses)		(15,950)
	Net nonoperating revenues (expenses)	<u>(12,656)</u>
	Income (loss) before other additions	<u>(48,034)</u>
State appropriations, capital		-
Grants and gifts, capital		-
Additions (reductions) to permanent endowments		-
	Increase (decrease) in net position	<u>(48,034)</u>
Net position:		
Net position at beginning of year, as previously reported		499,076
Restatements		-
Net position at beginning of year, as restated		<u>499,076</u>
Net position at end of year		<u><u>\$ 451,042</u></u>

See the accompanying auditors' report and notes to supplementary information.

ASSOCIATED STUDENTS OF HUMBOLDT STATE UNIVERSITY

Other Information

June 30, 2013

(for inclusion in the California State University)

1 Restricted cash and cash equivalents at June 30, 2013:

Portion of restricted cash and cash equivalents related to endowments	\$	—
All other restricted cash and cash equivalents	—	—
Total restricted cash and cash equivalents	\$	<u>—</u>

2.1 Composition of investments at June 30, 2013:

	<u>Current Unrestricted</u>	<u>Current Restricted</u>	<u>Total Current</u>	<u>Noncurrent Unrestricted</u>	<u>Noncurrent Restricted</u>	<u>Total Noncurrent</u>	<u>Total</u>
State of California Surplus Money Investment Fund (SMIF)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State of California Local Agency Investment Fund (LAIF)	643,822	-	643,822	-	-	-	643,822
Wachovia Short Term Fund	-	-	-	-	-	-	-
Wachovia Medium Term Fund	-	-	-	-	-	-	-
Wachovia Equity Fund	-	-	-	-	-	-	-
CSU Consolidated Investment Pool (includes SWIFT and 0948 SMIF)	-	-	-	-	-	-	-
Common Fund - Short Term Fund	-	-	-	-	-	-	-
Common Fund - Others	-	-	-	-	-	-	-
Debt securities	-	-	-	-	-	-	-
Equity securities	-	-	-	-	-	-	-
Fixed income securities (Treasury notes, GNMA's)	-	-	-	-	-	-	-
Land and other real estate	-	-	-	-	-	-	-
Certificates of deposit	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-
Mutual funds	-	-	-	-	-	-	-
Money Market funds	-	-	-	-	-	-	-
Collateralized mortgage obligations:	-	-	-	-	-	-	-
Inverse floaters	-	-	-	-	-	-	-
Interest-only strips	-	-	-	-	-	-	-
Agency pass-through	-	-	-	-	-	-	-
Partnership interests (includes private pass-through)	-	-	-	-	-	-	-
Alternative investments	-	-	-	-	-	-	-
Hedge funds	-	-	-	-	-	-	-
Other major investments:	-	-	-	-	-	-	-
Add description	-	-	-	-	-	-	-
Add description	-	-	-	-	-	-	-
Total investments	<u>643,822</u>	<u>-</u>	<u>643,822</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>643,822</u>
Less endowment investments (enter as negative number)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total investments	<u>\$ 643,822</u>	<u>\$ -</u>	<u>\$ 643,822</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 643,822</u>

2.2 Investments held by the University under contractual agreements at June 30, 2013

Portion of investments in note 2.1 held by the University under contractual agreements at June 30, 2013:	-	-	-	-	-	-	-
--	---	---	---	---	---	---	---

2.3 Restricted current investments at June 30, 2013 related to:

	<u>Amount</u>
Add description	\$ —
Add description	—
Add description	—
Add description	—
Add description	—
Add description	—
Add description	—
Add description	—
Add description	—
Add description	—
Add description	—
Add description	—
Add description	—
Total restricted current investments at June 30, 2013	<u>\$ —</u>

2.4 Restricted noncurrent investments at June 30, 2013 related to:

	<u>Amount</u>
Endowment investment	\$ —
Cash reserved for postretirement health benefits	—
Add description	—
Total restricted noncurrent investments at June 30, 2013	<u>\$ —</u>

See the accompanying auditors' report and notes to supplementary information.

ASSOCIATED STUDENTS OF HUMBOLDT STATE UNIVERSITY

Other Information

June 30, 2013

(for inclusion in the California State University)

3.1 Composition of capital assets at June 30, 2013:

	Balance June 30, 2012	Prior period Adjustments	Reclassifications	Balance June 30, 2012 (restated)	Additions	Reductions	Transfers of Completed CWIP	Balance June 30, 2013
Nondepreciable/nonamortizable capital assets:								
Land and land improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Works of art and historical treasures	-	-	-	-	-	-	-	-
Construction work in progress (CWIP)	-	-	-	-	-	-	-	-
Intangible assets:								
Rights and easements	-	-	-	-	-	-	-	-
Patents, copyrights and trademarks	-	-	-	-	-	-	-	-
Internally generated intangible assets in progress	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Other intangible assets:	-	-	-	-	-	-	-	-
Total intangible assets	-	-	-	-	-	-	-	-
Total nondepreciable/nonamortizable capital assets	-	-	-	-	-	-	-	-
Depreciable/amortizable capital assets:								
Buildings and building improvements	-	-	-	-	-	-	-	-
Improvements, other than buildings	35,418	-	-	35,418	-	-	-	35,418
Infrastructure	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-
Personal property:								
Equipment	30,090	-	-	30,090	1,518	(2,595)	-	29,013
Library books and materials	-	-	-	-	-	-	-	-
Intangible assets:								
Software and websites	-	-	-	-	-	-	-	-
Rights and easements	-	-	-	-	-	-	-	-
Patents, copyright and trademarks	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Other intangible assets:	-	-	-	-	-	-	-	-
Total intangible assets	-	-	-	-	-	-	-	-
Total depreciable/amortizable capital assets	65,508	-	-	65,508	1,518	(2,595)	-	64,431
Total capital assets	65,508	-	-	65,508	1,518	(2,595)	-	64,431
Less accumulated depreciation/amortization:								
Buildings and building improvements	-	-	-	-	-	-	-	-
Improvements, other than buildings	(35,418)	-	-	(35,418)	-	-	-	(35,418)
Infrastructure	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-
Personal property:								
Equipment	(29,801)	-	-	(29,801)	(1,017)	2,595	-	(28,223)
Library books and materials	-	-	-	-	-	-	-	-
Intangible assets:								
Software and websites	-	-	-	-	-	-	-	-
Rights and easements	-	-	-	-	-	-	-	-
Patents, copyright and trademarks	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Other intangible assets:	-	-	-	-	-	-	-	-
Total intangible assets	-	-	-	-	-	-	-	-
Total accumulated depreciation/amortization	(65,219)	-	-	(65,219)	(1,017)	2,595	-	(63,641)
Total capital assets, net	\$ 289	\$ -	\$ -	\$ 289	\$ 501	\$ -	\$ -	\$ 790

3.2 Detail of depreciation and amortization expense for the year ended June 30, 2013:

Depreciation and amortization expense related to capital assets	\$ 1,017
Amortization expense related to other assets	—
Total depreciation and amortization	\$ 1,017

See the accompanying auditors' report and notes to supplementary information.

ASSOCIATED STUDENTS OF HUMBOLDT STATE UNIVERSITY
 Other Information
 June 30, 2013
 (for inclusion in the California State University)

4 Long-term liabilities activity schedule:

	Balance June 30, 2012	Prior period adjustments	Reclassifications	Balance June 30, 2012 (restated)	Additions	Reductions	Balance June 30, 2013	Current portion	Long-term portion
Accrued compensated absences	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Capitalized lease obligations:									
Gross balance	—	—	—	—	—	—	—	—	—
Unamortized premium on capitalized lease obligations	—	—	—	—	—	—	—	—	—
Total capitalized lease obligations	—	—	—	—	—	—	—	—	—
Long-term debt obligations:									
Revenue Bonds	—	—	—	—	—	—	—	—	—
Other bonds (non-Revenue Bonds)	—	—	—	—	—	—	—	—	—
Commercial Paper	—	—	—	—	—	—	—	—	—
Note Payable related to SRB	—	—	—	—	—	—	—	—	—
Other:									
Description	—	—	—	—	—	—	—	—	—
Description	—	—	—	—	—	—	—	—	—
Total long-term debt obligations	—	—	—	—	—	—	—	—	—
Unamortized bond premium / (discount)	—	—	—	—	—	—	—	—	—
Unamortized loss on refunding	—	—	—	—	—	—	—	—	—
Total long-term debt obligations, net	—	—	—	—	—	—	—	—	—
Total long-term liabilities	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

5 Future minimum lease payments - capital lease obligations:

	Principal	Interest	Principal and Interest
Year ending June 30:			
2014	—	—	—
2015	—	—	—
2016	—	—	—
2017	—	—	—
2018	—	—	—
2019 - 2023	—	—	—
2024 - 2028	—	—	—
2029 - 2033	—	—	—
2034 - 2038	—	—	—
2039 - 2043	—	—	—
2044 - 2048	—	—	—
2049 - 2053	—	—	—
2054 - 2058	—	—	—
2059 - 2063	—	—	—
Total minimum lease payments	—	—	—
Less amounts representing interest		—	—
Present value of future minimum lease payments			—
Less: current portion			—
Capitalized lease obligation, net of current portion		\$ —	—

See the accompanying auditors' report and notes to supplementary information.

ASSOCIATED STUDENTS OF HUMBOLDT STATE UNIVERSITY

Other Information

June 30, 2013

(for inclusion in the California State University)

6 Long-term debt obligation schedule

	Revenue Bonds			All other long-term debt obligations			Total		
	Principal	Interest	Principal and Interest	Principal	Interest	Principal and Interest	Principal	Interest	Principal and Interest
Year ending June 30:									
2014	\$ —	—	—	—	—	—	—	—	—
2015	—	—	—	—	—	—	—	—	—
2016	—	—	—	—	—	—	—	—	—
2017	—	—	—	—	—	—	—	—	—
2018	—	—	—	—	—	—	—	—	—
2019 - 2023	—	—	—	—	—	—	—	—	—
2024 - 2028	—	—	—	—	—	—	—	—	—
2029 - 2033	—	—	—	—	—	—	—	—	—
2034 - 2038	—	—	—	—	—	—	—	—	—
2039 - 2043	—	—	—	—	—	—	—	—	—
2044 - 2048	—	—	—	—	—	—	—	—	—
2049 - 2053	—	—	—	—	—	—	—	—	—
2054 - 2058	—	—	—	—	—	—	—	—	—
2059 - 2063	—	—	—	—	—	—	—	—	—
Total	\$ —	—	—	—	—	—	—	—	—

7 Calculation of net position

	Auxiliary Organizations		Total
	GASB	FASB	Auxiliaries
7.1 Calculation of net position - Net investment in capital assets			
Capital assets, net of accumulated depreciation	\$ 790	\$ —	\$ 790
Capitalized lease obligations - current portion	—	—	—
Capitalized lease obligations, net of current portion	—	—	—
Long-term debt obligations - current portion	—	—	—
Long-term debt obligations, net of current portion	—	—	—
Portion of outstanding debt that is unspent at year-end	—	—	—
Other adjustments: (please list)			
Add description	—	—	—
Add description	—	—	—
Net position- net investment in capital assets	\$ 790	\$ —	\$ 790
7.2 Calculation of net position - Restricted for nonexpendable - endowments			
Portion of restricted cash and cash equivalents related to endowments	\$ —	—	—
Endowment investments	—	—	—
Other adjustments: (please list)			
Add description	—	—	—
Add description	—	—	—
Add description	—	—	—
Net assets - Restricted for nonexpendable - endowments per SNA	\$ —	—	—

See the accompanying auditors' report and notes to supplementary information.

ASSOCIATED STUDENTS OF HUMBOLDT STATE UNIVERSITY

Other Information

June 30, 2013

(for inclusion in the California State University)

8 Transactions with Related Entities

	<u>Amount</u>
Payments to University for salaries of University personnel working on contracts, grants, and other programs	\$ 94,591
Payments to University for other than salaries of University personnel	303,379
Payments received from University for services, space, and programs	9,415
Gifts-in-kind to the University from Auxiliary Organizations	—
Gifts (cash or assets) to the University from recognized Auxiliary Organizations	—
Accounts (payable to) University (enter as negative number)	(7,785)
Other amounts (payable to) University (enter as negative number)	—
Accounts receivable from University	16,841
Other amounts receivable from University	—

9 Other Postemployment Benefits Obligation (OPEB)

Annual required contribution (ARC)	\$ —
Contributions during the year	—
Increase (decrease) in net OPEB obligation (NOO)	—
NOO - beginning of year	—
NOO - end of year	\$ —

10 Pollution remediation liabilities under GASB Statement No. 49:

<u>Description</u>	<u>Amount</u>
Add description	\$ —
Add description	—
Add description	—
Add description	—
Add description	—
Add description	—
Add description	—
Add description	—
Add description	—
Add description	—
Add description	—
Add description	—
Add description	—
Total pollution remediation liabilities	\$ —
Less: current portion	—
Pollution remediation liabilities, net of current portion	—

11 The nature and amount of the prior period adjustment(s) recorded to beginning net position

	<u>Net Position</u>	<u>Amount</u>
	<u>Class</u>	<u>Dr. (Cr.)</u>
Net position as of June 30, 2012, as previously reported		\$ 499,076
Prior period adjustments:		
1 (list description of each adjustment)		—
2 (list description of each adjustment)		—
3 (list description of each adjustment)		—
4 (list description of each adjustment)		—
5 (list description of each adjustment)		—
6 (list description of each adjustment)		—
7 (list description of each adjustment)		—
8 (list description of each adjustment)		—
9 (list description of each adjustment)		—
10 (list description of each adjustment)		—
Net position as of June 30, 2012, as restated		\$ 499,076

ASSOCIATED STUDENTS OF HUMBOLDT STATE UNIVERSITY

Other Information

June 30, 2013

(for inclusion in the California State University)

Provide a detailed breakdown of the journal entries (at the financial statement line item level) booked to record each prior period adjustment:

	<u>Debit</u>	<u>Credit</u>
Net position class: _____ 1 (breakdown of adjusting journal entry)	\$ —	—
Net position class: _____ 2 (breakdown of adjusting journal entry)	—	—
Net position class: _____ 3 (breakdown of adjusting journal entry)	—	—
Net position class: _____ 4 (breakdown of adjusting journal entry)	—	—
Net position class: _____ 5 (breakdown of adjusting journal entry)	—	—
Net position class: _____ 6 (breakdown of adjusting journal entry)	—	—
Net position class: _____ 7 (breakdown of adjusting journal entry)	—	—
Net position class: _____ 8 (breakdown of adjusting journal entry)	—	—
Net position class: _____ 9 (breakdown of adjusting journal entry)	—	—
Net position class: _____ 10 (breakdown of adjusting journal entry)	—	—

See the accompanying auditors' report and notes to supplementary information.

**ASSOCIATED STUDENTS OF
HUMBOLDT STATE UNIVERSITY
NOTE TO SUPPLEMENTARY INFORMATION
June 30, 2013**

NOTE 1 – SUPPLEMENTARY SCHEDULES

As an auxiliary organization of the California State University (CSU), Associated Students of Humboldt State University (AS) is required to include audited supplementary information in its financial statements in the form and content specified by CSU. As a result, there are differences in reporting format between the AS financial statements and the supplementary schedules for CSU.

DRAFT

ADDITIONAL INFORMATION

DRAFT

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

The Associated Students Council
Associated Students of Humboldt State University

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of Associated Students of Humboldt State University (Associated Students), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which comprise the Associated Students' basic financial statements, and have issued our report thereon dated September 23, 2013.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

This report is intended solely for the information and use of management, the Associated Students' Council, and the California State University Chancellor's Office and is not intended to be and should not be used by anyone other than these specified parties.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

September 23, 2013

DRAFT



RESOLUTION No. 2013-14-4

SIGNED AND

AUTHORED BY: *Victor Arredondo, Student Affairs Vice President
*Jerry Dinzes, Student At-Large Representative

REFERRED TO: AS COUNCIL

ACTION SCHEDULED: September 23, 2013

SUBJECT: Resolution to Allocate Field Usage for Club Sports Specifically to the Redwood Bowl for a Full Day without Institutional Interference or Local Interference

1. **WHEREAS**, the Associated Students (A.S.) of Humboldt State University (HSU) is the official representative body, and the voice of HSU's more than 8,000 students and is entrusted to represent the best interests of our constituents; and,
2. **WHEREAS**, the A.S. allocated \$30,000 to club sports during 2013-2014; and,
3. **WHEREAS**, HSU's Sports Club Program has achieved National Recognition with men's rugby, cycling, lacrosse, women's ultimate; and,
4. **WHEREAS**, most of Sport Club Program games are away games which are funded by mentioned allocation from A.S., in which fiscal responsibility and accountability need more measurements; and,
5. **WHEREAS**, the Mission of A.S. serves to "assist in the protection of rights and interest of the individual student and the student body"; and,
6. **WHEREAS**, pursuant the Board of Trustee's Student Participation in Policy Development resolution, "[a]ssociated student body organizations established at each university, as provided by Education Code Section 89300, shall serve as the official representative body of the students of that campus. The presidents will provide these officially recognized associated student body organizations an opportunity to offer opinions and make recommendations about campus policy and procedures that have or will have an effect upon students;" and,
7. **WHEREAS**, the Fields Oversight Committee is charged with ensuring adequate field access to University programs and sponsored events, specifically associated with the Redwood bowl, Upper Playing Field, Campus Events Field, College Creek Soccer Field and SRC Indoor Playing Field; and,

8. **WHEREAS**, pursuant to the Housing department policy “is committed to providing an environment within the residence halls that is conducive to academic achievement. The right to study, sleep and enjoy a peaceful living environment supersedes the privilege to create noise that is disturbing to others.”
9. **WHEREAS**, fair usage of the Redwood Bowl, a turf field, which is maintained by student funds, is not negatively impacted by temporary painted lines which teams, namely Lacrosse, would have to use to ensure sport regulation guidelines are met; and,
10. **WHEREAS**, the A.S. has a has a responsibility to ensure that both intramural club athletes and intercollegiate athletes are adequately represented in the development of policy related to our campus fields; and,
11. **WHEREAS**, visiting teams that compete at HSU must travel over a 200 mile distance which impacts playing time, which also impacts HSU Sport Club Program playing time; and,
12. **WHEREAS**, the Redwood Bowl provides a barrier to noise and allows night home games for visiting teams; and,
13. **WHEREAS**, the A.S. has a responsibility to ensure fair usage of the fields for intramural club sport teams which are funded by the A.S., as to allow for home games and to reduce team spending (A.S. funded) for travel; therefore, be it
14. **RESOLVED**, that A.S. Formally requests that Campus Fields Oversight Committee to allocate full day usage to any Sport Club Program, HSU Athletic Team, whose season is in effect and calls for full day usage of the Redwood Bowl, not to be undermined by off-season athletic programs including, but not limited to Sport Club Programs and HSU Athletic Teams.
15. **RESOLVED**, that this resolution shall be sent to, but not limited to: the CSU Chancellor, Dr. Timothy White; HSU President, Dr. Rollin Richmond; Vice President of Student Affairs, Dr. Peg Blake; Vice President of Administrative Affairs, Ms. Joyce Lopes; and, Provost and Vice President of Academic Affairs, Dr. Robert Snyder.

* Original signatures are on file in the Associated Students Business Office.



RESOLUTION No. 2013-14-5

AUTHORED BY: *Benjamin Cox, Student At-Large

**SIGNED BY: *Victor Arredondo, Student Affairs Vice President
*Mary May, Arts, Humanities and Social Sciences Representative**

**REFERRED TO: AS COUNCIL
ACTION SCHEDULED: September 23, 2013**

SUBJECT: Resolution for Semesterly Parliamentary Procedure Trainings and Leadership Conferences

1. **WHEREAS**, the Associated Students hold a position of leadership on the HSU campus, representing the interest of the students generally,
2. **WHEREAS**, one main outlet for voicing the opinions and interests of students is the many decision-making groups on the HSU campus, such as the AS Council, University Senate, and University Center Board of Directors
3. **WHEREAS**, these meetings are conducted with adopted Parliamentary Procedure, including but not limited to Robert's Rules of Order, and the Standard Code of Parliamentary Procedure (Sturgis Rules of Order),
4. **WHEREAS**, many students, including the Associated Students, stand to benefit from fostering their leadership and parliamentary procedure skills,
5. **BE IT RESOLVED** by the members of the Associated Students Council that the Associated Students host at least one leadership conference and parliamentary procedure workshop each Semester, and acquire the services of a professional in the above fields for the conference and workshop who is not a student, faculty, or staff member of Humboldt State University. The conferences and workshops shall be for the purpose of teaching leadership and parliamentary procedure to the Associated Students in particular, and the student body in general.
6. **BE IT FURTHER RESOLVED** that the parliamentary procedure workshop dedicate a portion of its time to the presentation and discussion of Open Meetings Laws, such as the Gloria A. Romero Open Meetings Act, and how students can best follow the law that applies to the various decision making groups on campus.

* Original signatures are on file in the Associated Students Business Office.



April 19, 2013

TO: Dave Nakamura, Executive Director
University Center

FROM: Ellyn Henderson, President
Associated Students

RE: Renewal of the Associated Students/University Center
Administrative Services Agreement

As outlined in the Administrative Services agreement between the Associated Students (AS) and the University Center (UC), the Associated Students shall notify the University Center of its intentions regarding the continuation of the agreement.

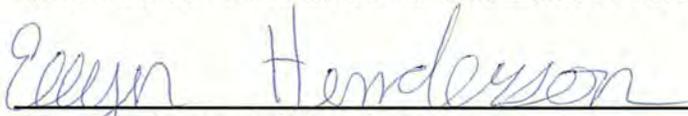
The Associated Students approved their 2013-14 budget on Monday, April 8, 2013. It includes continuing the agreement for Administrative Services with the University Center. The 2013-14 total contract amount will be \$167,410.

Thank you for your continued high level of service provided. The Associated Students has enjoyed working with the University Center this past year.

Agreed and Accepted:

By:

ASSOCIATED STUDENTS OF HUMBOLDT STATE UNIVERSITY



Ellyn Henderson, AS President

HUMBOLDT STATE UNIVERSITY CENTER



Dave Nakamura, University Center Executive Director

cc: Joan Tyson, Associated Students General Manager

**AGREEMENT BETWEEN THE ASSOCIATED STUDENTS OF
HUMBOLDT STATE UNIVERSITY
AND HUMBOLDT STATE UNIVERSITY CENTER,
BOARD OF DIRECTORS**

RECEIVED
SEP 14 2010
VICE PRESIDENT FOR
STUDENT AFFAIRS

THIS AGREEMENT, made and entered into on this first day of July, 2010, in the State of California by and between the Associated Students of Humboldt State University, hereinafter referred to as "AS", located at Arcata, California 95521, and Humboldt State University Center, Board of Directors, hereinafter referred to as "UC" located at Humboldt State University, Arcata, CA 95521. Where referenced, University indicates Humboldt State University.

WHEREAS, UC agrees to provide Administrative Services, Advising, Human Resource Management, Accounting and Business Services and Facilities Management (per Exhibits A, B, C, D, E & F) for the Associated Students of Humboldt State University for the period commencing July 1, 2010 and ending June 30, 2015 subject to annual review.

NOW THEREFORE, in consideration of covenants, conditions and mutual agreements hereinafter set forth, the parties hereto agree as follows:

1. UC agrees to furnish all labor, materials and related services to perform all work required in providing Administrative Services, Advising, Human Resource Management, Accounting and Business Services, and Facilities Management, for the AS in accordance with the attachments to this agreement, marked Exhibits A, B, C, D, E & F.
2. The UC agrees that certain minimum performance criteria will be governed by California State University policy as expressed in the California Education Code, Title 5 and Chancellor's Office policy.
3. Without the written consent of the AS, this agreement is not assignable by the UC either in whole or in part.
4. No alteration or variation of the terms of this agreement shall be valid unless made in writing and signed by the AS and UC; and no oral understanding or agreement not incorporated herein shall be binding on any of the parties hereto.
5. By a separate Memorandum of Understanding between Humboldt State University and the Associated Students, HSU shall execute custodial responsibilities and fiscal management requirements as per Education Code Section 89302 and Title 5 Section 42403 of the California Code of Regulations. UC Accounting and Business Services Procedures will facilitate this process.
6. The UC Executive Director shall have the delegated authority to sign checks on the behalf of the AS.
7. At any time, at the request of either party to this agreement, the University shall have the right to authorize to outsiders access to the AS records physically located at the UC premises for any lawful purpose.
8. If a dispute does arise between the AS and UC concerning the agreement, the dispute should be presented for arbitration to the University Chief Fiscal Officer or his designee. After hearing both

sides of the dispute, the University Chief Fiscal Officer or his designee will make a ruling on the matter. This ruling will be considered binding arbitration to both parties.

9. Either the AS or the UC may propose to the other party a change in the services provided or scope of the services. These proposals must be sent to the UC Executive Director or AS General Manager by March 1.
10. The AS agrees to pay UC for services rendered as outlined in this agreement in the amount of \$240,200 for the 2010-11 fiscal year (July 1, 2010 to June 30, 2011), due and payable in 12 monthly increments, commencing July 1, 2010. Each subsequent year will be re-evaluated and amended.
11. UC shall notify AS by March 1 as to the consideration (costs) of this agreement for the upcoming fiscal year. The UC intends to use the most applicable Consumer Price Index (CPI) as a guide to determine the consideration. If for some reason the UC feels the increase of consideration needs to be greater than the CPI, the UC will give a presentation to the AS explaining why the need is justified and will seek approval via the AS budget process.
12. The agreement is subject to an annual review and renewal. This can be accomplished via the annual AS budget process with communication from the AS President to the UC Executive Director as shown in Exhibit F. If either the UC or the AS wish to discontinue this agreement, written notification must be given to the UC Executive Director or the AS General Manager by the last Friday in March. If proper notification is not given to the UC or the AS by the last Friday in March there will be a cancellation/transfer charge. The charge will be negotiated by the UC and AS. If the parties are unable to reach an agreement, the dispute shall be submitted to the University Chief Fiscal Officer for binding arbitration.

IN WITNESS WHEREOF, this agreement has been executed by the parties hereto as July 1, 2010.

ASSOCIATED STUDENTS OF HUMBOLDT STATE UNIVERSITY

By: 
Aaron Wilyer, AS Legislative Vice President

By: 
Iban Rodriguez, AS President

HUMBOLDT STATE UNIVERSITY CENTER, BOARD OF DIRECTORS

By: 
Dave Nakamura, UC Executive Director

HUMBOLDT STATE UNIVERSITY

By: 
Burt Nordstrom, Chief Fiscal Officer

EXHIBIT "A"
ADMINISTRATIVE SERVICES

A. Administrative Office Staffing

1. The administrative office will be staffed year round except for occasional scheduled closures during the summer and recess periods.
2. The administrative office staff will consist of an AS General Manager, clerical and office staff as needed.
3. The AS General Manager will be a state-reimbursed salaried/benefited employee subject to the state salary classification and benefits (health, dental, life, insurance, retirement, vacation, sick leave, holiday.). Other administrative office staff will be UC salaried/benefited employees subject to the UC salary classification and benefits (health, dental, life, insurance, retirement, vacation, sick leave, holiday).
4. The selection of the AS General Manager will be conducted by a selection committee as agreed upon by the AS President and the Vice President of Student Affairs. The majority of the committee shall be students. The committee will make their recommendation to the Vice President of Student Affairs. Should the Vice President of Student Affairs reject the selection committee's recommendation, the AS may terminate this agreement with a 30-day notice.
5. Circumstances may necessitate the appointment of an interim AS General Manager. The Vice President of Student Affairs, in consultation with the AS President, will appoint a candidate until a formal selection process is conducted. The interim appointment should not exceed one calendar year.
6. The AS General Manager will be evaluated at least once per year, or if deemed necessary, the AS President may request an evaluation. The process will be accordance with AS policy regarding the Annual Performance Appraisal of General Manager (Policy Section No. 300, Document 302).

B. General Administrative

1. Administer and coordinate the student body day-to-day business and related activities of the AS.
2. Assure compliance with state law, applicable Education Code and Title 5 Sections, CSU Board of Trustees and campus policies and directives.
3. Negotiate, execute, and sign all contracts, agreements, loans and grants.
4. Procure adequate liability and property insurance.

C. Fiscal Administration

1. Establish and maintain operating procedures to ascertain that all expenditures are in accordance with policies of the CSU Trustees, Education Code, and Title 5.
2. Coordinate with the Board of Finance to develop an annual budget for the AS.
3. Review and report to the AS governing body and program advisors on their financial positions.
4. Check and review that student funds are disbursed in accordance with the objectives, policies and directives of the AS.
5. Coordinate with the UC Business Services office in the development and administration of accounting and business service procedures. The AS will practice applicable accounting and business services as the UC.

6. Continually revise, develop and enhance financial reporting and processing system.
 7. Process student assistants and work study hourly employees.
- D. Office Management
1. Develop and maintain office hours, policies and procedures to provide students leaders and AS staff with the most productive working environment possible to provide outstanding service to the student body.
 2. Maintain and publish up-to-date copies of the AS Code, Constitution, Policies and Procedures Manuals, etc.
- E. Student Programming and other operational administration.
1. Provide an annual orientation to all AS council members and officers.
 2. Work with other Student Affairs professionals in the development of workshops or experiences that will enhance the decision-making and leadership skills of the members of the AS government.
 3. Administer the Instructionally Related Activities (IRA) IRA budget process, IRA budget, and advise committee members.
 4. Administer the Student Fee Advisory Committee (SFAC).
 5. Advise AS student programs that request administrative assistance.
 6. Oversee annual and special AS elections.
 7. Coordinate student health insurance program.
 8. Serve as a member of campus committees as necessary.

EXHIBIT "B"
ADVISING

- A. The AS General Manager will be available to provide support to AS programs. This support may take the form of, but not be limited to, consulting and advising AS leaders, campus committees, the AS programs or other related AS activities.
- B. The UC staff will work closely with the AS General Manager and will be available to advise student leaders involved with student government and programs.
- C. UC professional staff will be made available to the AS General Manager for the purpose of consultation (i.e., Human Resources, Facilities Operations, legal counsel, etc.).

EXHIBIT "C"
HUMAN RESOURCES

- A. AS General Manager will keep abreast of current labor laws and regulations.
- B. Provide a compensation plan framework for the Associated Students student and hourly employees.
- C. Advise AS program directors regarding legal aspects of interviewing, hiring and terminating employees.

- D. Establish system for compliance with immigration and naturalization (INS) of eligibility guidelines for new employees.
- E. Record and maintain records regarding employees vacation, compensating time off, and sick leave accumulations.
- F. Coordinate personnel benefit programs.
- G. Maintain an Humboldt State University Center employee handbook for Salaried/Benefited Employees.
- H. Conduct new Salaried/Benefited employee orientation regarding payroll and benefit programs.

EXHIBIT "D"
ACCOUNTING AND BUSINESS SERVICES

- A. Cashiering
 - 1. Receipt all cash and other monetary instruments forwarded to the UC Business Office.
 - 2. Prepare bank deposits, reconcile deposits to receipts, and forward to bank.
 - 3. Record receipts accounting data onto computerized accounting system.
 - 4. Provide change fund for all AS events.
- B. Cash Disbursements
 - 1. Review check requests to ascertain that payments to vendors and requests for reimbursements are processed with appropriate supporting documentation.
 - 2. Process all check requests with proper approval from the AS General Manager.
 - 3. Prepare, sign and distribute checks.
 - 4. Collect 1099 from payee and prepare annual W-9 forms.
- C. General Ledger Accounts Maintenance
 - 1. Maintain general ledger accounts in accordance with AS budget.
 - 2. Maintain campus clubs accounts as necessary.
 - 3. Prepare monthly bank reconciliations and prepare journal entries as needed.
 - 4. Prepare other accounts payable and receivable, payroll, cash receipts, etc.--adjust as necessary.
- D. Payroll Processing (semi-monthly), excluding Work Study
 - 1. Vouch time sheets or other payroll documents for accuracy and conformance with applicable labor laws.
 - 2. Prepare payroll checks.
 - 3. Prepare related payroll taxes report and submit to regulatory agencies.
 - 4. Maintain payroll records in accordance with State and Federal guidelines.
 - 5. Prepare annual tax reports including W-2s.
- E. Accounts Receivable System Maintenance (Invoicing and Collection)

1. Coordinate, input, print and distribute invoices.
 2. Prepare and distribute statements and delinquent reminders monthly.
 3. Prepare accounts receivable aging report and distribute to AS General Manager. General Manager will alert appropriate program director/manager. (i.e. Osprey Magazine)
- F. Financial Statement Preparation
1. Prepare and print monthly financial statements for AS Programs, IRA Programs, and Club Accounts..
 2. Maintain, update and revise financial reporting format as needed.
 3. Prepare annual in-house financial reports.
- G. Cash Management (Investment of excess cash funds)
1. Monitor cash flow to maintain it at an optimum level of operation.
 2. Invest cash in accordance with AS Investment Policy (Policy Section No. 200, Document No. 204).
- H. Prepare Reports for Regulatory Agencies
1. Prepare Chancellor's Office Reports.
 2. Prepare HSU Fiscal Affairs reports/requests for information.
 3. Prepare annual non-profit income tax returns such as Federal return 990 and State of California returns 199 and CT2.
 4. Prepare sales and use tax report and other reports as needed.
- I. Assist with External Auditors on Annual Audit, CSU Trustees' Compliance Audit, and other Audits
1. Assist AS with the selection of a certified public accountant as described in Education Code Section 89900 (a).
 2. Conduct audit in accordance with Education Code Section 89900 (b).
 3. Assist AS with preparation and completion of Compliance audit performed by the Chancellor's Office of the University Audit.
 4. Compile accounting-related documents as requested by auditors.
 5. Assist auditors in preparing accounting schedule as necessary.
 6. Assist AS General Manager in the compilation of materials for non-routine audit (i.e., sales tax audit, labor department audits).
- J. Other Accounting-Related Services
1. Coordinate the collection of non-sufficient funds checks written to the AS.
 2. Consult on accounting and business-related methods and procedures as requested by the AS.

EXHIBIT "E"
AS OFFICE SPACE AND AS FACILITIES

- A. The UC will provide the AS with space in the UC South Lounge for Council and Administrative offices. In consideration for this space, the AS will provide students a

means for responsible and effective participation in the governance of the campus. The AS will also provide services and programs to meet the needs of the student community to stimulate the educational, social, physical, and cultural well-being of the University.

- B. The UC will provide basic custodial service to AS offices located in the UC South Lounge.
- C. The AS agrees to keep and maintain the AS Office space in a clean and orderly condition.
- D. The AS shall not alter or change the office space in the UC South Lounge without the written consent of the UC Executive Director. Approved changes shall be made under the direction of the UC Operations Manager.
- E. Upon request, the UC will consult with and advise the AS General Manager with issues and problems regarding the maintenance and repair of AS facilities.
- F. The UC will assist AS General Manager with coordination of repairs of AS houses.
- G. The UC and the AS will work together to maintain an on-going Injury and Illness Prevention Program. The AS General Manager will be a member of the UC Safety Committee.
- H. Upon request, the UC Operations Manager will consult with and advise AS Programs regarding events in UC facilities.

EXHIBIT "F"
RENEWAL OF THE ASSOCIATED STUDENTS/UNIVERSITY CENTER
ADMINISTRATIVE SERVICES AGREEMENT

(Sample letter)

DATE

TO: Executive Director
University Center

FROM: President
Associated Students

RE: Renewal of the Associated Students/University Center
Administrative Services Agreement

As outlined in the Administrative Services agreement between the Associated Students (AS) and the University Center (UC), the Associated Students shall notify the University Center of its intentions regarding the continuation of the agreement.

The Associated Students approved their (insert fiscal year) budget on (insert date). It includes continuing the agreement for Administrative Services with the University Center. The (insert fiscal year) total contract amount will be (insert amount). (Insert any changes in the scope of the agreement.)

Agreed and Accepted:

By:

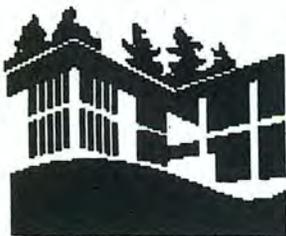
ASSOCIATED STUDENTS OF HUMBOLDT STATE UNIVERSITY

AS President

HUMBOLDT STATE UNIVERSITY CENTER

University Center Executive Director

cc: Associated Students General Manager
Vice President of Student Affairs



UNIVERSITY CENTER

HUMBOLDT STATE UNIVERSITY ARCATA, CALIFORNIA 95521

Office Use Only

Classification

Exempt Employee
 Non-exempt Employee

Job Description

DATE: March 2011

1. Working Title: Associated Students General Manager

2. Immediate Supervisor: HSU VP Student Affairs

3. Persons reporting to the position:

Working Title	Salary	Hourly
Associated Students Office Coordinator	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Associated Students Council Assistant	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Student Assistants	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>

4. Level of supervisory responsibility:

(Check appropriate boxes.)	Salary	Hourly
<input checked="" type="checkbox"/> Interviewing applicants	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/> Hiring applicants	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/> Assigning tasks and directing work	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/> Establishing work schedules as necessary	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/> Approving overtime worked	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/> Approving leave schedules	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/> Evaluating performance	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/> Taking corrective action	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/> Effecting temporary or indefinite reduction in time	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/> Terminating an employee	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/> Resolving complaints	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

5. Objective of Position:

Responsible for the management of the Associated Students. This includes general administration of the day-to-day business and related activities of the students, fiscal administration, advising, student programming, supervision, and management of the Associated Students leased facilities.

6. Type of Overall Supervision Received After Training:

Close Supervision Supervision General Supervision Direction

Comments:

7. Special Conditions of Employment:

Must possess a Bachelors Degree from a four-year college. Under general direction of the Vice President for Student Affairs and the Associated Students Council, the General Manager is a position with overall management and administrative responsibilities. The position requires broad management responsibilities and experience in student services and programs. Must include five years experience working in college or university environment involving extensive involvement with students and campus programs.

8. Physical Requirements:

Must possess manual dexterity and eye-hand coordination; corrected hearing and vision to normal range; and must be able to clearly communicate verbally.

9. Functions and Tasks:

A. General Administration of the Associated Students

- A.1 Administers and coordinates the student body day-to-day business and related activities of the AS.
- A.2 Assures compliance with state law, CSU Board of Trustees, campus, and Associated Students policies and directives.
- A.3 Negotiates, executes and signs all contracts, agreements and loans.
- A.4 Procures adequate liability and property insurance and administers policy.
- A.5 Manages AS Personnel Policies and Procedures, including benefits program.
- A.6 Keeps abreast of current labor laws and regulations.
- A.7 Provides and maintains adequate employment policies.
- A.8 Develops and maintains office hours, policies and procedures to provide student leaders and AS staff with a professional environment in which business can be conducted.
- A.9 Maintains and publishes up-to-date copies of the AS Code, Constitution, Board Books and Program Procedure manuals.

B. Fiscal Administration

- B.1 Coordinates with the Board of Finance to develop an annual budget for the AS.
- B.2 Coordinates with the Instructionally Related Activities (IRA) Committee to develop an annual budget for approval by the campus President and for contract preparation.
- B.3 Manages the disbursement of all AS funds.
- B.4 Monitors AS financial position and reports to Board of Finance and Council.
- B.5 Monitors and reviews that student funds are disbursed in accordance with the objectives, policies and directives of the AS, including AS funds and IRA funds.
- B.6 Coordinates development and maintenance of sound financial procedures and records regarding AS Organizations, Clubs and IRA programs.
- B.7 Assists external auditors on annual and other audits.

C. Advising and Student Programming

- C.1 Consults with and advises AS Council, AS programs, IRA committee, and other related AS activities.
- C.2 Member, non-voting, AS Council, AS Board of Finance, AS Executive Committee, and Student Fee Advisory Committee.
- C.3 Assists with annual and special AS elections.
- C.4 Meets with AS Program Directors and provides budget orientation and information.
- C.5 Member Campus Center for Appropriate Technology (CCAT) Steering Committee.
- C.6 Assists Associated Students Council coordinating retreats and with organizational goals.

D. Supervision

- D.1 Supervises AS Office Coordinator, AS Council Assistant, and student assistants.

E. Risk Management

- E.1 Manages Injury and Illness Prevention Program for the Associated Students.
- E.2 Inspects AS properties annually for health, safety, security and maintenance problems.
- E.3 Coordinates repairs for AS facilities and equipment.
- E.4 Attends and participants in the UC Risk Management Committee.

F. Other Operational Administration

- F.1 Administers student health insurance program, including selection of program offered and interfacing with insurance carrier and claims administration.
- F.2 Attends various meetings as necessary.
- F.3 Performs other duties as assigned.



UNIVERSITY CENTER

HUMBOLDT STATE UNIVERSITY ARCATA, CALIFORNIA 95521

Office Use Only	
Classification	
S18	
<input type="checkbox"/>	Exempt Employee
<input checked="" type="checkbox"/>	Non-exempt Employee

Job Description

DATE: August, 13

1. Working Title: AS Council Assistant
2. Immediate Supervisor: Associated Students General Manager
3. Persons reporting to the position:

Working Title	Salary	Hourly
AS Office Student Assistants	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>

4. Level of supervisory responsibility:

(Check appropriate boxes.)	Salary	Hourly
<input checked="" type="checkbox"/> Interviewing applicants	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/> Hiring applicants	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/> Assigning tasks and directing work	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/> Establishing work schedules as necessary	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/> Approving overtime worked	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Approving leave schedules	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Evaluating performance	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Taking corrective action	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Effecting temporary or indefinite reduction in time	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Terminating an employee	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Resolving complaints	<input type="checkbox"/>	<input type="checkbox"/>

5. Objective of Position:

Under the direct supervision of the General Manager serves as administrative support to the AS Council, performs a variety of clerical duties including taking minutes at Council meetings, and provides advising assistance for AS Government programs and activities.

6. Type of Overall Supervision Received After Training:

Close Supervision Supervision General Supervision Direction

Comments:

Must be able to work with minimum supervision and perform tasks involving independent judgement.

7. Special Conditions of Employment:

Occasional overtime. These periods generally fall in the evenings when needed to take minutes at meetings or on week-end when there are AS activities scheduled.

8. Physical Requirements:

Manual dexterity and eye-hand coordination; corrected hearing and vision to normal range; clear verbal communication, listening. Ability to sit for an extended period of time.

9. Functions and Tasks:

A. Administrative support.

- A.1 Serve as a resource in a busy office which involves answering the telephone and providing information about the Associates Students to students, faculty, staff and the general public.
- A.2 Answer routine questions regarding AS policies and procedures, greets visitors, provides information, directs caller or visitor to appropriate contact, etc.
- A.3 Maintains AS President's appointment calendar as requested by the AS President.
- A.4 Take messages for Council and Executives.
- A.5 Collect and maintain current AS Council & Executive schedules and posts office hours.
- A.6 Maintain AS Council e-mail list; forwards and sends messages as requested.
- A.7 Communicates office policies and procedures to AS Council and Executives.
- A.8 Monitor department supplies and coordinates the ordering of supplies for AS Council.
- A.9 Makes room reservations.
- A.10 Schedule committee meetings as directed by the A. S. President and General Manager.
- A.11 Assist with special projects as directed by the A. S. President and General Manager.

B. Committee Appointment Process

- B.1 Receive committee applications from students, communicates appointment process, and answer questions.
- B.2 Distributes application to appropriate Executive Council member for consideration.
- B.3 Communicate with Committee Chair regarding students appointed to various committees.

- B.4 Maintain and update committee list and update handbook annually.
- C. Associated Students Meetings-AS Council, Board of Finance, and Student Fee Advisory.
- C.1 Assist with preparation of agenda for A. S. Council, Board of Finance, and Student Fee Advisory Committee meetings.
 - C.2 Distribute agenda and materials to ensure that deadlines are met.
 - C.3 Take minutes at A. S. Council, Board of Finance, and Student Fee Advisory Committee Meetings.
 - C.4 Prepare and distribute minutes and follow-up on action items.
 - C.5 Finalize Council resolutions and distribute as noted.
- D. Serves as a "Help" point for office equipment located in the Associated Students Offices. (Office equipment includes computers, fax, copier/scanner, telephones, etc.)
- D.1 Train and assist student government members in usage of all office equipment as needed.
 - D.2 Troubleshoot when equipment is not working properly or users are unclear on instructions.
 - D.3 Oversee AS Government office equipment maintenance.
 - D.4 Manages all of the AS Government and student-led AS Programs office computers working with HSU IT.
 - D.5 Makes recommendations regarding computer purchases for programs.
- E. Performs various related duties to the Associated Students Government and Business Office
- E.1 Assist with the tasks involved with student elections.
 - E.2 Prepare the AS Council Manuals (board member manual) for distribution.
 - E.3 Maintains and updates the AS Constitution and Codes
 - E.4 Place the AS agendas, minutes, and meeting handouts on the AS website in a timely manner.
 - E.5 Coordinates the development of Student Learning Outcomes related to AS Council, programs and services.
 - E.6 Assists with the PREP Assessment Project
 - E.7 Perform other duties as assigned.
- F. Associated Students Government & Program Advising
- F.1 Advises the Student Affairs Vice President regarding the Finals Week A.S. Study Lounge.
 - F.2 Provides assistance to the External Affairs Representative for CSSA meetings hosted on campus.
 - F.3 Advisor to the Associated Students Lobby Corps.
 - F.4 Co-Advisor of the Associated Students elections—working with the Office of Student Affairs.
 - F.5 Coordinates the content and produces the AS Voters Guide working with graphics person.
 - F.6 Provide advising assistance to the A.S. General Manager for the Fall A.S. Council Orientation.
 - F.7 Provide advising assistance to the A.S. General Manager for the Fall and Spring Retreats.
 - F.8 Upon direction of the A.S. General Manager, provide advising for AS programs and activities as needed.
 - F.9 Member of the Student Affairs SEALS (Student Engagement and Leadership) Team; attending their meetings and participating in group event planning.

F.10 Assist with the advising of the Eric Rofes Queer Resource Center and the Women's Resource Center.

G. AS Advertising and Website Support

- G.1 Prepare ads, news releases and public service announcements regarding the activities of the A. S. Government.
- G.2 Coordinate the distribution of advertising in conjunction with the PR Assistant.
- G.3 Insert AS Government events into the University Events Calendar and weekly announcements.
- G.4 Update and maintain the Associated Students website to include the events and activities of the organization.
- G.5 Manages the AS Facebook page and administers the content.
- G.6 Coordinate communication tools into an effective public relations campaign to improve student and community awareness of the A.S. Government and its events and activities.
- G.7 Announce Council and Committee vacancies in the Lumberjack Newspaper.
- G.8 Assist Council members with publicity for their projects.

H. AS Business Office Support

- H.1 Provide back-up for the AS Office Coordinator.
- H.2 Serve as receptionist as outlined in "A" above.
- H.3 Answer routine questions regarding club and program account procedures.



University C E N T E R

HUMBOLDT STATE UNIVERSITY ARCATA, CA 95521

Job Description

Exempt Employee

Non-exempt Employee

DATE: July 2013

1. Working title: Associated Students Office Coordinator

2. Immediate supervisor: Associated Students General Manager

3. Persons reporting to the position: None

Working Title	Salary	Hourly
Not applicable—this position does not have anyone reporting to them.	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>

4. Level of supervisory responsibility:

(Check appropriate boxes)	Salary	Hourly
<input type="checkbox"/> Interviewing applicants	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Hiring applicants	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Assigning tasks and directing work	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Establishing work schedules as necessary	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Approving overtime worked	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Approving leave schedules	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Evaluating performance	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Taking corrective action	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Effecting temporary or indefinite reduction in time	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Terminating an employee	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Resolving complaints	<input type="checkbox"/>	<input type="checkbox"/>

5. Objective of position:

Under the supervision of the General Manager, the Associated Students Office Coordinator is responsible for coordinating the daily operation of the Associated Students Business Office. Also provides administrative support for the Associated Students General Manager

6. Type of overall supervision received after training: Close Supervision Supervision General Supervision Direction

Comments:

Must be able to work with minimum supervision and perform tasks involving independent judgment.

7. Special conditions of employment:
Occasional overtime. These periods generally fall in the evenings when needed to take minutes at meetings or catch up during periods of heavy workloads. Occasional layoff due to lack of work; these periods generally fall on semester breaks and summer recess.

8. Physical requirements:
Manual dexterity and eye-hand coordination; corrected hearing and vision to normal range; clear verbal and listening skills. Strength and mobility to lift and carry items up to 10 pounds. Have average physical agility abilities. Ability to sit for an extended period of time.

9. Functions and tasks:

- A. Provides administrative support to the AS General Manager
 - A.1 Creates, edits, and/or proofreads correspondence and reports.
 - A.2 Schedules appointments for the General Manager.
 - A.3 Reviews outgoing correspondence and ensures that the standards of the office are met.
 - A.4 Coordinates various meetings for the General Manager, makes room reservations, etc.
 - A.5 Screens visitors and telephone calls for the General Manager
 - A.6 Transmits written information and instructions to other Associated Students programs as needed.
 - A.7 Assists with, or completes personally, special projects as directed by the General Manager.

- B. Coordinates day-to-day operation of the Associated Students Business Office.
 - B.1 Serves as business office receptionist: answers telephones, provides information, refers calls to appropriate areas, etc.
 - B.2 Assists with the tasks involved with the coordination of the annual Associated Students fee and Instructionally Related Activities fee budget processes (updating and editing budget proposal packets, answering questions, collecting budget proposals, disseminating follow-up information, etc.).
 - B.3 Communicates time lines for check requests, payroll, invoice requests, and general reports to clubs and programs.
 - B.4 Prepare up-to-date copies of AS Program Procedure manuals (including AS, IRA & Clubs).
 - B.5 Informs, and trains as necessary, program staff about office procedures related to

- check requests, deposits, purchase orders, invoice requests, timesheets, etc.
- B.6 Vouches check requests and supporting documentation for accuracy and adequacy; checks for adherence to budget language, communicates with budget administrators when there is a question or follow-up is needed.
 - B.7 Follows up on outstanding checks in a timely manner.
 - B.8 Research and resolve HSU outstanding accounts receivable.
 - B.9 Reviews monthly financial statements for accuracy and prepares adjustments for approval.
 - B.10 Troubleshoots questions from clubs and programs regarding their accounts.
 - B.11 Monitors department supplies and coordinates the ordering of supplies for business office.
 - B.12 Keeps track of capital purchases and maintains updated inventory list.
 - B.13 Prepares year-end accrual information.
- C. Serves as "Help" point for all office equipment located in the Associated Students Offices. (Office equipment includes computer equipment, fax, copier, telephones, etc.)
- C.1 Trains and assists student government members in usage of all office equipment as needed.
 - C.2 Troubleshoots when equipment is not working properly or users are unclear on instructions.
 - C.3 Oversees office equipment maintenance.
 - C.4 Researches and recommends office equipment purchases and upgrades as needed.
- D. Coordinates payroll preparation (AS hourly and work study).
- D.1 Communicates payroll time line and procedures to programs.
 - D.2 Collects payroll documents such as time sheets, applications, attendance reports and Employee Data Sheets.
 - D.3 Vouches payroll documents for accuracy, adherence to procedure, and tracks budgets.
 - D.4 Calculates AS hourly payroll time sheets and submits for processing.
- E. Performs various related duties to the Associated Students Business Office
- E.1 Assists auditor during annual audit and all other audits.
 - E.2 Assists with tasks involved with the coordination of AS Orientation and retreats.
 - E.3 Make travel arrangements for External Affairs Representative (monthly conferences and California Higher Education Student Summit)
 - E.4 Assists with clerical tasks involved with student elections.
 - E.5 Prepares memo for approval of distribution of AS office keys.
 - E.6 Sorts and distributes mail to all areas.
 - E.7 Serves as backup to Associated Students Council Assistant as necessary—including taking minutes at AS Council, Board of Finance, Student Fee Advisory Committee, Instructionally Related Activity Committee meetings, and website updates.
 - E.8 Performs other duties as assigned