

# **ASSOCIATED STUDENTS BOARD OF DIRECTORS**

Humboldt State University

Standing Meeting on Tuesday, December 3, 2019

University Center Banquet Room

7:00 pm

## **Agenda #9**

- I. Call to Order
- II. Roll Call
- III. Approval of Agenda #9 dated December 3, 2019 – **Action Item**
- IV. Approval of Minutes – **Action Item**
- V. Chair's Report
- VI. Public Comments

As per the [Gloria Romero Open Meeting Act of 2000 authorized by Section 89306](#).

Every A. S. Board of Directors agenda for regular meetings shall provide an opportunity for members of the public to directly address the A.S. Board of Directors 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, the Board of Directors may briefly respond to statements made or questions posed by a person exercising their public testimony rights, may ask a question for clarification, make a brief announcement, or make a brief report on his or her own activities. The A.S. Board of Directors 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. Appointments to the Board of Directors and Committees– **Actionable Items**
  - a. President – Yadira Cruz
  - b. Administrative Vice President – Lizbeth Cano Sanchez
  - c. Legislative Vice President – Jeremiah Finley
  - d. Student Affairs Vice President – Breannah Rueda
- VIII. Reports
  - a. Officers
    - i. Legislative Vice President – Jeremiah Finley
    - ii. President - Yadira Cruz
    - iii. Administrative Vice President – Lizbeth Cano Sanchez
    - iv. Student Affairs Vice President – Breannah Rueda
  - b. Executive Director – Jenessa Lund
  - c. Standing Committee Reports
    - i. Executive Committee – Yadira Cruz
    - ii. Board of Finance – Lizbeth Cano Sanchez

- iii. Student Affairs Advisory Committee – Breannah Rueda
- iv. *ASPresents* Committee – Flow Lemus
- v. Lobby Corps – Paola Valdovinos
- vi. Earth Week Every Week Committee – Gabrielle Grace Smith
- vii. A.S. Public Relations Committee – Cassaundra Caudillo
- viii. Graduate Pledge Alliance [GPA] – Sarah Kanga Livingstone
- ix. Instructionally Related Activities [IRA] Committee – Yadira Cruz
- d. Special Reports
  - i. Priority Working Group
    - 1. Strengthening Committees – Breannah Rueda
    - 2. Parking – Victor Parra
    - 3. Backpack – Sarah Kanga Livingstone
- e. Board Reports
 

The Chair will take a raise of placards for those who wish to verbally make a Board report. 10 minute limit each speaker, additional time at discretion of the Chair. Board members may follow-up with questions regarding reports after all reports have been made, during the General Discussion session.

## IX. General Discussion **TIME CERTAIN 7:30pm**

Anyone may follow-up with questions regarding reports.

## X. Old Business

- a. A.S. Standing Rules and Meeting Schedule – **Action Item**

The Board of Directors will consider the Spring 2020 meeting times for this body.

## XI. New Business

- a. Local Agency Investment Fund [LAIF] Investment – **TIME CERTAIN 7:50pm**

The Board will hear Humboldt State University Accounting staff present on the current level of the Associated Students of HSU into [LAIF](#).
- b. Resolution 2019-20-05 “Campus Programming Witness Protection” – First Reading
 

The Board of Directors will consider a position on A.S. funded areas becoming “zero tolerance for intolerance” zones.
- c. Academic Senate of the California State University’s “Recommended Implementation of an Ethnic Studies System Requirement” – Discussion Item
 

The Board of Directors will discuss the [Academic Senate of the California State University](#)’s draft resolution AS-3403-19/AA that, if passed, would affect all Cal State Universities’ academic requirements for ethnic studies.

## XII. Announcements

## XIII. Adjournment

This event is wheelchair accessible. Persons who wish to request disability-related accommodations, including sign-language interpreters, should contact Casey Park, A.S. Board Coordinator, at [cgp135@humboldt.edu](mailto:cgp135@humboldt.edu) or call (707) 826-4221. Some accommodations may take up to several weeks to arrange.

# ASSOCIATED STUDENTS BOARD OF DIRECTORS

## 2019-20 STANDING RULES

Approved: August 26, 2019

### I. MEETINGS

- A. The Associated Students of Humboldt State University shall conduct its business in public meetings in accordance with the Gloria Romero Open Meeting Act of 2000 and as outlined in Government Code, Section 11 regarding meetings.
- B. **All regular meetings will convene at 7:00 p.m. as per the attached schedule.**
- C. A special meeting may be called at any time by the Legislative Vice President or by a majority of the membership of A.S. Board of Directors by providing appropriate written notice.
- D. **Meetings will adjourn by 10:00 p.m.** regardless of the completeness of the Agenda, unless extended by a majority vote of Board of Directors.
- E. All meetings of the A.S. Board of Directors shall be open and public, and all persons shall be permitted to attend any meeting, except as provided in the Gloria Romero Open Meeting Act of 2000.
- F. Public Comments (As per the Gloria Romero Open Meeting Act of 2000 authorized by Section 89306.)
  - a. Every A.S. Board of Directors agenda for regular meetings shall provide an opportunity for members of the public to directly address the A.S. Board of Directors 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, the Board of Directors 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. The A.S. Board of Directors 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.
  - b. 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.
- G. During “Official Reports” on the Agenda, each report is limited to 10 minutes, with additional time allowed at the discretion of the Chair.
- H. All members are expected to comport themselves in accordance with the respectful attitude necessary to conduct business meetings.

## **II. BUSINESS**

- A. All parliamentary authority for the A.S. Board of Directors shall be from Sturgis Standard Code of Parliamentary Procedure.  
For purposes of computing a majority or two-thirds approval, only yes and no votes shall be taken into account.
- B. All new business (business to be addressed at the next meeting, proposed legislation, resolutions, etc.) shall be submitted in writing to the A.S. Board Coordinator by 5:00 p.m. on the Wednesday of the academic workweek preceding the meeting it is on the agenda. The A.S. Board Coordinator will distribute the proposed items to the Board of Directors and the Executive Director.
- C. No action may be taken on any issue of legislation until that issue has been publicly posted for at least 72 hours before a regular meeting.
- D. When considering an action item listed under New and Old Business, the Board of Directors will:
  - a. Receive a presentation by the author.
  - b. Receive comment from members of the public.
  - c. Make a motion for action.

## **III. APPOINTMENTS TO COMMITTEES**

- A. As outlined in Government Code, Section 7, committee appointees are required to be present at the A.S. Board of Directors meeting at the time they are nominated. This attendance requirement may be suspended by a two-thirds vote of the Board of Directors.
- B. The appointment of Board of Directors members to committees by the President or each Vice President shall take place after the appointments of students at-large.

## **IV. ADOPTION**

- A. These standing rules shall be adopted by a majority vote of the A.S. Board of Directors and will be on-going year-to-year. They may only be amended or modified by a 2/3 vote of Board of Directors.

# **A.S. Board of Directors**

## **2019-20 Standing Meeting Schedule**

Location: University Center [UC] Banquet Room

Start time 7pm – End by 10pm

Fall 2019	Spring 2020
Monday, August 26 at 3pm	Tuesday, January 28
Tuesday, September 10	Tuesday, February 11
Tuesday, September 24	Tuesday, March 10
Tuesday, October 8	Tuesday, March 24
Tuesday, October 22	Tuesday, April 7
Tuesday, November 5	Tuesday, April 21
Tuesday, November 19	Tuesday, April 28
Tuesday, December 3	Tuesday, May 5

As of 6:00pm Monday, August 26, 2019

# Associated Students of Humboldt State University

## Cash Analysis 2017-19

Provided by Humboldt State University's Accounting Office Nov. 7, 2019

Cash Going out for 2017			Cash Coming in for 2017		
Fiscal Year 2017			Fiscal Year 2017		
	Row Labels	Sum of Amount		Row Labels	Sum of Amount
			Beginning Balance	0	129,802.09
July	1	(44,443.28)		1	18,119.87
August	2	(41,987.61)		2	8,104.01
September	3	(121,006.29)		3	431,200.52
October	4	(105,502.42)		4	9,802.02
November	5	(95,386.75)		5	2,179.44
December	6	(96,839.98)		6	44,653.78
January	7	(133,717.24)		7	429,159.73
February	8	(69,058.10)		8	1,931.87
March	9	(166,975.42)		9	18,519.44
April	10	(120,266.85)		10	4,240.52
May	11	(143,582.70)		11	72,844.17
June	12	(108,352.41)		12	98,792.14
	<b>Grand Total</b>	<b>(1,247,119.05)</b>		<b>Grand Total</b>	<b>1,269,349.60</b>

Cash Going out for 2018			Cash Coming in for 2018		
Fiscal Year 2018			Fiscal Year (All)		
	Row Labels	Sum of Amount		Row Labels	Sum of Amount
	0	(117.14)		0	22,347.69
July	1	(59,883.83)		1	20,824.63
August	2	(56,376.75)		2	2,384.42
September	3	(66,126.38)		3	410,190.67
October	4	(91,260.76)		4	39,472.07
November	5	(71,825.38)		5	1,424.30
December	6	(99,362.33)		6	3,200.29
January	7	(74,230.58)		7	12,168.14
February	8	(87,569.80)		8	23,188.81
March	9	(47,997.27)		9	16,695.19
April	10	(65,841.18)		10	17,938.28
May	11	(167,176.90)		11	26,852.82
June	12	(165,692.89)		12	495,710.54
	<b>Grand Total</b>	<b>(1,053,461.19)</b>		<b>Grand Total</b>	<b>1,092,397.85</b>

Cash Going out for 2019		
Fiscal Year		(All)
Row Labels	Sum of Amount	
July	0	(11,679.52)
	1	(78,393.45)
August	2	(31,579.12)
September	3	(84,439.64)
October	4	(83,698.83)
November	5	(4,736.08)
Grand Total		(294,526.64)

Cash Coming in for 2019		
Fiscal Year		(All)
Row Labels	Sum of Amount	
0	250,616.18	
1	24,938.29	
2	2,596.13	
3	1,923.21	
4	367,977.62	
5	196.19	
Grand Total		648,247.62

**RESOLUTION AUTHORIZING INVESTMENT OF  
ASSOCIATED STUDENTS OF HUMBOLDT STATE UNIVERSITY  
MONIES IN LOCAL AGENCY INVESTMENT FUND**

*(Original adoption by the AS Council in March 1992)*

*(Revised November 6, 2006)*

**WHEREAS**, Pursuant to Chapter 730 of the statutes of 1976 Section 16429.1 was added to the California Government Code to create a Local Agency Fund in the State Treasury for the deposit of money of a local agency for purposes of investment by the State Treasurer; and

**WHEREAS**, The Associated Students Council does hereby find that the deposit and withdrawal of money in the Local Agency Investment Fund in accordance with the provisions of Section 16429.1 of the Government Code for the purpose of investment as stated therein as in the best interests of the Associated Students of Humboldt State University.

**NOW THEREFORE, BE IT RESOLVED**, that the Associated Students Council does hereby authorize the deposit and withdrawal of Associated Students of Humboldt State University monies in the Local Agency Investment Fund in the State Treasury in accordance with the provisions of Section 16429.1 of the Government Code for the purpose of investment as stated therein.

**BE IT FURTHER RESOLVED**, that the following Associated Students of Humboldt State University officers or their successors in office shall be authorized to order the deposit or withdrawal of monies in the Local Agency Investment Fund:

Joan Tyson  
Associated Students  
General Manager

Dave Nakamura  
University Center  
Executive Director

Carol Terry  
Associate Vice  
President for  
Business Services

**PASSED AND ADOPTED**, by the Associated Students Council of Humboldt State University on October 5, 2009.

\_\_\_\_\_  
President  
Associated Students  
Humboldt State University

\_\_\_\_\_  
Date

\_\_\_\_\_  
Legislative Vice President  
Associated Students  
Humboldt State University

\_\_\_\_\_  
Date



**Associated Students Council  
Humboldt State University  
Meeting on Monday, October 5<sup>th</sup>, 2009  
University Center, South Lounge  
2:00 p.m.  
Agenda #6**

- I. Call to Order
- II. Roll Call
- III. Approval of Agenda #6 – Action Item
- IV. Chair's Report
- V. Approval of Minutes
  - A. [Approval of Minutes #5 dated September 21<sup>st</sup>, 2009](#) – 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. Program Presentations

Program Presentations are an opportunity for the AS Council to learn more about different AS funded Programs. A representative from the scheduled AS Program will present information regarding the activities of the program and opportunities to get involved. Programs are allotted ten minutes each.

  - A. Campus Center for Appropriate Technology – Jesse Shrader
  - B. Student Access Gallery – Brooke Eckelberry
- VIII. 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

- X. Official Reports (10 minutes limit each speaker, additional time at discretion of Chair)
- A. Committee Reports from Students-at-Large (This is a time for students appointed to committees/boards to give a report to Council.)
  - B. College Representative Reports
  - C. Graduate Student Representative (Vacant)
  - D. Residence Hall Association (RHA) Representative Report (Krystina Thurin)
  - E. General Manager (Joan Tyson)
  - F. Associate Director of Student Life (Gail Wootan)
  - G. Public Relations (Elise Gerhart)
  - H. AS Presents (Amanda Hubacek)
  - I. CSSA (NightSnow Vogt)
  - J. CSSA (Aaron Wilyer)
  - K. Legislative Vice President (Beth Weissbart)
  - L. Student Affairs Vice President (Joyce Tam)
  - M. Administrative Affairs Vice President (Alex Gradine)

Board of Finance Report – September 28<sup>th</sup>, 2009

- A. Board of Finance Orientation – Information Item  
The Board of Finance will receive an orientation that will cover procedures, the 2009-10 Budget, Fiscal Code and Reserve Policies.
- B. A. S. Board of Finance 2009-10 Standing Rules and Meeting Dates – Information Item  
These are the rules by which the Board of Finance agrees to operate their meetings. Also included is the proposed 2009-10 meeting schedule.
- C. Sustainable Living Arts & Music Festival (SLAMFEST) – Information Item  
The Board of Finance will have a conversation about the 2010 SLAMFEST and discuss potential program changes that might be considered. Jerri Jones, Clubs Coordinator, and Michael Moore, AS Presents, will also be present to participate in the discussion and seek feedback.
- D. Authorizing Investment of Monies in the Local Agency Investment Fund (LAIF) – Action Item  
This action updates the resolution that was passed on November 6, 2006 as the authorized signatures to deposit or withdraw funds have changed.
- N. President (Brandon Chapin)
- E. General Council Discussion (At this time Council members and Executives may follow-up with questions regarding reports.)
- F. New Business
- G. General Council Work Session
  - A. Quad Tabling Ideas – Brandon Chapin
- H. Announcements
- I. Adjournment

**Associated Students Council  
Humboldt State University  
Monday, October 5<sup>th</sup>, 2009  
University Center, South Lounge  
Minutes #6**

**Call to Order**

Beth Weissbart, Legislative Vice President, called the meeting to order at 2:00 p.m. in the University Center South Lounge.

**Roll Call**

Members Present: Stefanie Chen-Welch, Kristy Eden, Kari Armstrong, Ana Parra, Nathan Rudberg, Norman Romero, Iban Rodriguez, Rachel Brownell, Krystina Thurin

Members Absent: Stephanie Partlow (Unexcused)

Officers Present: Brandon Chapin, Beth Weissbart, Alex Gradine, Joyce Tam, Aaron Wilyer, NightSnow Vogt, Elise Gerhart, Amanda Hubacek

Advisors Present: Joan Tyson, Gail Wootan

**Approval of Agenda**

MOTION: PARRA/RODRIGUEZ move to approve Agenda #6 APPROVED

**Chair's Report**

Weissbart reminded Council members to schedule their College Socials around the availability of the College Dean. Weissbart also reminded Council members to schedule one office hour on the quad weekly.

**Approval of Minutes**

A. Approval of Minutes #5 dated September 21<sup>st</sup>, 2009 – Action Item

MOTION: RODRIGUEZ/EDEN move to approve Minutes #5 dated September 21<sup>st</sup>, 2009 APPROVED

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

John Waters, a student-at-large in the Over-60 program, handed out additional information on the Human Integration Peace Project/Pedagogy Program. Waters has been a student in the program for the last ten years while working on the project and has recently obtained a student assistant in the psychology program who is helping him manage the project.

## **Program Presentations**

### **Campus Center for Appropriate Technology – Jesse Shrader**

Shrader, one of three Campus Center for Appropriate Technology (CCAT) Co-Director's, was present on behalf of the program. Shrader explained that CCAT was established in 1978 when a group of students decided to renovate the Buck House into a demonstration living space of appropriate technology. Since then CCAT has completed many different appropriate technology projects and have documented those projects online at <http://www.appropedia.org>, an open-source website for appropriate technology design. Shrader also reported that CCAT is becoming known around the world and was recently featured in a Japanese Newspaper and will appear in a documentary with Bill Nye, The Science Guy. CCAT also provides different programs and resources to students including tours of the facility, classes and a library. Romero asked Shrader about projects that CCAT is currently planning. Shrader responded that CCAT will be constructing a new green house on the property. The previous greenhouse was demolished when the CCAT building was moved to its current location during construction of the Behavioral and Social Sciences building. CCAT is also considering building an outbuilding made of natural materials to house tools.

### **Student Access Gallery – Brooke Eckelberry**

Eckelberry, the director of the Student Access Gallery (SAG), was present on behalf of the program. Eckelberry explained that SAG has five employees that manage the galleries and prepare the art for display. The program helps students prepare and present student art in three permanent galleries on campus located in the Student Business Services Lobby, the Karshner Lounge and the Art Building Foyer. In December SAG will be hosting a portrait show. Eckelberry explained that any student may apply to have a show on campus and students are not required to be art majors. In February SAG, in conjunction with the Art Department, will be hosting the *Tin Competition*; an event where artists will be given identical pieces of tin to form a sculpture. SAG continues to look for more spaces on campus to host exhibits. Each semester SAG places a call for proposals for students to apply for exhibit space. On average SAG produces 12 shows a semester.

## **Appointments to Committees and Council**

### **A. S. President (Brandon Chapin)**

MOTION:                      PARRA/ARMSTRONG move to suspend AS Government Code Section 6.03 to appoint Alex Mitra to the Elections Commission                      APPROVED

Mitra is at work and unable to attend.

MOTION:                      EDEN/PARRA move to appoint Alex Mitra to the Associated Students Elections Commission                      APPROVED

MOTION:                      PARRA/THURIN move to appoint Ervin Eata to the Student Health Center Advisory Committee                      APPROVED

MOTION:                      EDEN/THURIN move to appoint Emily VanGerpen to the HSU Associated

Students Lobby Corps.

APPROVED

MOTION: EDEN/THURIN move to appoint Numair Khaleed to the Diversity Plan Action Council  
APPROVED

MOTION: ARMSTRONG/PARRA move to suspend AS Government Code Section 6.03 to appoint Alex Mitra to the Faculty Awards Committee  
APPROVED

Mitra is at work and unable to attend.

MOTION: CHEN-WELCH/RUDBERG move to appoint Alex Mitra to the Faculty Awards Committee  
APPROVED

MOTION: PARRA/EDEN move to suspend AS Government Code Section 6.03 to appoint Alex Mitra to the AS Presents Committee  
APPROVED

Mitra is at work and unable to attend.

MOTION: CHEN-WELCH/EDEN move to appoint Alex Mitra to the AS Presents Committee  
APPROVED

MOTION: BROWNELL/EDEN move to suspend AS Government Code Section 6.03 to appoint Zachary Beshore to the Enrollment Management Task Force  
APPROVED

Beshore is at work and unable to attend.

MOTION: THURIN/ARMSTRONG move to appoint Zachary Beshore to the Enrollment Management Task Force  
APPROVED  
(1) ABSTENTION

MOTION: EDEN/RODRIGUEZ move to appoint Nathan Rudberg to the HSU Enterprise Foundation  
APPROVED

#### **A. S. Administrative Vice President (Alex Gradine)**

MOTION: EDEN/ROERO move to appoint Krystina Thurin to the Instructionally Related Activities Committee  
APPROVED

#### **A.S. Legislative Vice President (Beth Weissbart)**

MOTION: RODRIGUEZ/THURIN move to appoint Numair Khaleed to the External Affairs Committee  
APPROVED

#### **A.S. Student Affairs Vice President (Joyce Tam)**

MOTION: EDEN/THURIN move to appoint Ray Lombardi to the Associated Students Student Affairs Committee  
APPROVED

## **Old Business**

There was no Old Business.

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

Chen-Welch – College of Arts Humanities and Social Sciences

Chen-Welch reported that she attended the Board of Finance meeting on September, 28<sup>th</sup>. Chen-Welch also met with Ian O'Brien, the Fiscal Coordinator for the Eric Rofe Queer Resource Center.

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Eden – College of Arts Humanities and Social Sciences

Eden reported that the WASC Steering Committee canceled their meeting last week and reports were submitted via e-mail. The WASC report is still slated to be released in the near future and is currently being held by the Marketing & Communications Department.

Armstrong – College of Arts Humanities and Social Sciences

No report.

Romero – College of Professional Studies

No report.

Rodriguez – College of Professional Studies

Rodriguez reported that he attend the ACB/MCC Allocation Board meeting on September 25<sup>th</sup>.

Rodriguez is working with Romero on details for the College of Professional Studies Social.

Parra – College of Natural Resources and Sciences

Parra reported that she has met with Jerri Jones, the advisor for the SLAMFEST.

Rudberg – College of Natural Resources and Sciences

No report.

Partlow – College of Natural Resources and Sciences

Absent.

Brownell – At Large.

Brownell reported that she has contacted her liaison, CCAT, to set up a meeting with them.

## **Residence Hall Association (RHA) Representative Report (Krystina Thurin)**

Thurin reported that RHA is discussing extending the evening hours of the J. There is also a proposal to turn half of the Residence Hall parking lot into general parking.

## **General Manager (Joan Tyson)**

Tyson reported that if a Council Member is not having success getting their Dean to participate in their College Social to contact Chapin or Weissbart.

## **Associate Director of Student Life (Gail Wootan)**

Wootan reported that the Ambassador program, Tour Guide program and Humboldt Orientation program are combining their training efforts. Wootan suggested that if Council Members know if a

A.S. Board of Directors 2019-20  
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XI.a. Reference

students who wants to be involved in these programs that they contact her

### **Public Relations (Elise Gerhart)**

Gerhart encouraged people to continue to table on the quad and is available to provide tips to anyone who wants help. Gerhart also reported that she is working on an ad for the first part of the series of town hall events that AS will be hosting. The first event will be on October 22<sup>nd</sup> with Chief Tom Dewey of UPD and Dr. Steven Butler, Vice President of Student Affairs.

### **AS Presents (Amanda Hubacek)**

No report.

### **California State Student Association (NightSnow Vogt)**

Vogt reported that CSSA will be meeting at Fresno State October 16<sup>th</sup> – October 18<sup>th</sup>. Vogt and Wilyer will also be attending a Lobby Corps clinic while in Fresno.

### **California State Student Association (Aaron Wilyer)**

Wilyer continued to encourage Council members to advertise the *Made in the CSU* competition. Information about the competition can be found on the CSSA website: [www.csustudents.org](http://www.csustudents.org).

### **Legislative Vice President (Beth Weissbart)**

Weissbart reported that Council members should get in contact with their Deans for their College Socials. Also Council members should consider attending the Department Chair meetings for their college.

### **Student Affairs Vice President (Joyce Tam)**

Tam attended Student Affairs Directors Committee where the new Enrollment Management Task Force was discussed. The committee also discussed the recent hate incident, diversity on campus and retention and recruitment of diverse students. Tam is working on filling up the AS Student Affairs Committee and has made flyers and handbills to advertise to committee.

### **Administrative Affairs Vice President (Alex Gradine)**

Board of Finance Report – September 28<sup>th</sup>, 2009

#### **A. Board of Finance Orientation – Information Item**

The Board of Finance will receive an orientation that will cover procedures, the 2009-10 Budget, Fiscal Code and Reserve Policies.

Gradine explained that the Board of Finance was trained in the different types of requests that they will be reviewing throughout the year as well as the 2009-10 Budget process.

#### **B. A. S. Board of Finance 2009-10 Standing Rules and Meeting Dates – Information Item**

These are the rules by which the Board of Finance agrees to operate their meetings. Also included is the proposed 2009-10 meeting schedule.

Gradine noted that the AS Board of Finance Meeting dates have been published on the wall outside of the Associated Students Office.



- C. Sustainable Living Arts & Music Festival (SLAMFEST) – Information Item  
The Board of Finance will have a conversation about the 2010 SLAMFEST and discuss potential program changes that might be considered. Jerri Jones, Clubs Coordinator, and Michael Moore, AS Presents, will also be present to participate in the discussion and seek feedback.

The Board of Finance discussed the future viability of the SLAMFEST and changes that may be incorporated to make the event successful. The SLAMFEST will be coming back to the Board of Finance with a proposal that will be recommended to the Council.

- D. Authorizing Investment of Monies in the Local Agency Investment Fund (LAIF) – Action Item  
This action updates the resolution that was passed on November 6, 2006 as the authorized signatures to deposit or withdraw funds have changed.

**MOTION:** EDEN/RUDBERG move to approve Authorizing Investment of Monies in the Local Agency Investment Fund (LAIF) **APPROVED**

Tyson explained that LAIF is the fund that allows governmental agencies to deposit monies in a liquid investment.

### **President (Brandon Chapin)**

Chapin reported that Radha Webley, Associated Director for Diversity and Inclusion and Dr. Robert Snyder, HSU Provost, met with the Academic Senate regarding the Dissecting Diversity report. They will also be addressing the report with the Associated Students Council at the October 19<sup>th</sup> meeting. The Academic Senate is also reviewing and considering a change to HSU's Independent Work Policy. Chapin also reported that action has been taken on the recent resolution regarding Flu Vaccinations. The Student Health Center Advisory Committee is working to make the cost of flu vaccination lower for students and H1N1 vaccines will be free to students. The first part of the *Meet the Decision Maker's Town Hall Series* will be on Thursday, October 22<sup>nd</sup> from 12:00 – 1:00 p.m. in the South Lounge. Chapin met with HSU Administrative Vice President Burt Nordstrom regarding the HSU Enterprise Foundation. There will be three students appointed to the Enterprise Foundation. The Enterprise Foundation will manage different assets such as Apartment Buildings on behalf of the University. Chapin is also continuing to work with Richmond to obtain Associated Students fee revenue for the first half of the summer term. Chapin also reported that there is an open spot on the Executive Committee for a Council Member; Chapin is also looking for appointments to the Recruitment Working Group, Retention Working Group, Information Technology Task Force and the Fundraising Task Force. The AS Executive Committee is discussing suspending or eliminating four AS Committees: The Student Affairs Committee, Communication Committee, External Affairs Committee and the Student Interrelations Committee for Quality Academics.

### **General Council Discussion**

Tam asked Thurin what the current hours for the J cafeteria are. Thurin answered that currently the J is open for dinner until 7:00 p.m., some students would like to have it open until 9:00 p.m.

### **General Council Work Session**

- A. Quad Tabling Ideas – Brandon Chapin

A.S. Board of Directors 2019-20  
Standing Meeting #9 – Dec. 3, 2019  
XI.a. Reference



Chapin reviewed information about tabling on the Quad. Chapin stated that both the UC Quad and the Art Quad are available for tabling. Tables can be picked up in the outdoor closet next door to the 1<sup>st</sup> floor elevator entrance; the key to the closet may be picked up at the Clubs Office. The intent is that each Council member table for one office hour per week. Chapin encouraged the Council to look approachable and to reach out to students while tabling. There is a box of tabling materials in the Associated Students storage closet. Placards can be used at the table and may be picked up from Rob.

### **Announcements**

Chen-Welch announced that she can read Associated Students announcements on KRFH if needed. The Pre-Law society will have a presentation from University of Pacific, Mc George School of Law tonight in Founders Hall.

### **Adjournment**

Weissbart adjourned the meeting without objection at 3:29 p.m.

Recorded by:

Rob Christensen  
AS Council Assistant

Approved by:

---

Beth Weissbart  
Legislative Vice President

**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**

**Years Ended June 30, 2019 and 2018**

**A.S. Board of Directors 2019-20  
Standing Meeting #9 – Dec. 3, 2019**

**XI.a. Reference**

**Pages 4, 6, 7, 9, 11, 12, 18, 24**

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## **REPORT OF INDEPENDENT AUDITORS**

## Report of Independent Auditors

To the Board of Directors  
Associated Students of Humboldt State University

### **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), a component unit of Humboldt State University as of June 30, 2019, and the related notes to the financial statements, which collectively comprise the entity's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

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

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

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities of Associated Students of Humboldt State University as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Prior Period Financial Statements*

The financial statements of Associated Students of Humboldt State University as of June 30, 2018, were audited by other auditors whose report, dated September 14, 2018, expressed an unmodified opinion on those statements.

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 6 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.

### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Associated Students' basic financial statements. The schedule of net position, schedule of revenues, expenses, and changes in net position, other information, and note to supplementary information (collectively supplementary information) is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such 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. The 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 basic 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 supplementary 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 3, 2019 on our consideration of Associated Students' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely 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 the effectiveness of Associated Students' 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 Associated Students' internal control over financial reporting and compliance.

*Moss Adams LLP*

Medford, Oregon  
September 3, 2019

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

## **ASSOCIATED STUDENTS OF HUMBOLDT STATE UNIVERSITY**

### **Management's Discussion and Analysis**

Years ended June 30, 2019 and 2018

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 Associated Students for the years ended June 30, 2019 and 2018. 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 Humboldt State University (HSU). Consistent with HSU, Associated Students has adopted the business-type activity (BT) reporting model to represent its activities.

The financial statements include the Statements 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.

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

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

**Statements of Cash Flows** - The Statements 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 activities.



## ASSOCIATED STUDENTS OF HUMBOLDT STATE UNIVERSITY

### Management's Discussion and Analysis

Years ended June 30, 2019 and 2018

#### Analytical Overview

A summary of key financial statement information is presented below:

<b>Condensed Summary of Net Position</b>					
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>\$ Change from FY18 to FY19</u>	<u>\$ Change from FY17 to FY18</u>
<b>Assets:</b>					
Current Assets	\$ 464,924	\$ 454,870	\$ 549,645	\$ 10,054	\$ (94,775)
<b>Total assets</b>	<u>464,924</u>	<u>454,870</u>	<u>549,645</u>	<u>\$ 10,054</u>	<u>(94,775)</u>
<b>Liabilities:</b>					
Current Liabilities	53,046	50,950	25,519	2,096	25,431
<b>Total liabilities</b>	<u>53,046</u>	<u>50,950</u>	<u>25,519</u>	<u>2,096</u>	<u>25,431</u>
<b>Net Position:</b>					
Unrestricted	411,878	403,920	524,126	7,958	( 120,206)
<b>Total Net Position</b>	<u>\$ 411,878</u>	<u>\$ 403,920</u>	<u>\$ 524,126</u>	<u>\$ 7,958</u>	<u>(120,206)</u>

#### Statement of Net Position Variance Analysis between 2019 and 2018

Current assets increased by \$10,054. Current assets include: cash and cash equivalents, unreserved cash in LAIF, accounts receivable, prepaid expenses, and other current assets. Associated Students (AS) is funded by student fees. The increase in current assets was attributable to moving programs from HSU to Associated Students which increased the fund balance.

Capital assets, *net* remains unchanged. There were no new capital equipment additions.

The Associated Students has a cash balance of \$238,936 in the checking account and \$225,988 held in LAIF, Local Agency Investment Fund. This combined total of unrestricted cash is \$464,924. The cash balance is 48.41% of the operating revenue of the 2018-19 fiscal year.

Current liabilities increased by \$2,096. Current liabilities include: accounts payable, accrued liabilities, and other liabilities such as sales tax, use tax, state income tax withheld and escheated checks.

Net position increased by \$7,958, reflecting the cumulative net change in assets and liabilities for the year.

# ASSOCIATED STUDENTS OF HUMBOLDT STATE UNIVERSITY

## Management's Discussion and Analysis

Years ended June 30, 2019 and 2018

### Operating Results

Associated Students' condensed summary of revenues, expenses, and changes in net position is as follows:

#### Condensed Summary of Revenues, Expenses, and Changes in Net Position

	2019	2018	2017	\$ Change from FY19 to FY18	\$ Change from FY18 to FY17
<b>Operating revenues:</b>					
Instructional related activities	\$ 1,497	\$ 34,785	\$ 37,960	\$ (33,288)	\$ (3,175)
Associated student body fee	866,000	950,000	938,825	(84,000)	11,175
Other revenues	92,864	29,474	-	63,390	29,474
<b>Total operating revenues</b>	<u>960,361</u>	<u>1,014,259</u>	<u>976,785</u>	<u>\$ (53,898)</u>	<u>37,474</u>
<b>Operating expenses:</b>					
Operating expenses	978,788	1,146,915	980,478	( 168,127)	166,437
<b>Total operating expenses</b>	<u>978,788</u>	<u>1,146,915</u>	<u>980,478</u>	<u>( 168,127)</u>	<u>166,437</u>
<b>Operating (loss) income</b>	(18,427)	(132,656)	(3,693)	114,229	( 128,963)
<b>Non-operating revenues (expenses):</b>					
Investment income	26,385	12,450	4,134	13,935	8,316
<b>Net non-operating revenues (expenses)</b>	<u>26,385</u>	<u>12,450</u>	<u>4,134</u>	<u>13,935</u>	<u>8,316</u>
<b>Increase (decrease) in net position</b>	7,958	(120,206)	441	128,164	( 120,647)
<b>Net position at beginning of year</b>	403,920	524,126	588,320	( 120,206)	( 64,194)
<b>Net position at end of year</b>	<u>\$ 411,878</u>	<u>\$ 403,920</u>	<u>\$ 588,761</u>	<u>\$ 7,958</u>	<u>(184,841)</u>

### Revenue and Expense Variance Analysis between 2019 and 2018

Operating revenues is composed of Associated Students student body organization fees, Instructional Related Activities (IRA), and other. Operating revenues decreased by \$53,898 due to a decrease in enrollment from about 16,022 students in 17-18 to about 14,813 students in 18-19.

Operating expenses decreased by \$168,127. The total wages and benefits decreased by \$85,767, reflecting the reduction of staff midyear. Student Assistants are now being paid through the state and then reimbursed. Student wage reimbursement decreased by \$58,288. Associated Students employed 2 fewer student assistants during the 18-19 year.

## **ASSOCIATED STUDENTS OF HUMBOLDT STATE UNIVERSITY**

### **Management's Discussion and Analysis**

Years ended June 30, 2019 and 2018

Investment income was \$26,385, which was an increase of \$13,935 over the prior year. Investment income is comprised of interest from LAIF, monies held with Local Agency Investment Fund.

Net position increased by \$7,958, reflecting the cumulative net change in assets and liabilities for the year.

#### **Factors Impacting Future Periods**

As an auxiliary, any state budget cuts to CSU funding affects enrollment and could have a negative impact on AS revenue and funding for its operational needs. Also, freezes or cuts to HSU enrollment or CSU funding could put strain on the AS budget by increasing demand for current AS services or propagate the need to expand AS programs. Highlights of Humboldt State University's budget for 2019-20 include an enrollment target that is about 13% lower than what was targeted for 2018-19. Lower enrollment numbers than projected would likely have a negative impact on the revenue of the Associated Students of HSU. Management continues to monitor operating costs in Associated Students, review its operations, and make adjustments accordingly.

#### **Contact Information**

This financial report is designed to provide a general overview of the auxiliary's finances. If you have questions about this report or need additional financial information, contact the Associated Students of Humboldt State University, 1 Harpst Street, Arcata, CA 95521.

## **BASIC FINANCIAL STATEMENTS**

**ASSOCIATED STUDENTS OF HUMBOLDT STATE UNIVERSITY**  
**Statements of Net Position**  
**June 30, 2019 and June 30, 2018**

	<u>June 2019</u>	<u>June 2018</u>
Assets		
Current Assets		
Cash on Hand (US Bank Checking)	\$ 238,936	\$ 22,231
Cash Invested in LAIF	<u>225,988</u>	<u>418,315</u>
Total Cash	464,924	440,546
Accounts Receivable	-	11,764
Prepaid Expenses	-	2,560
Total Current Assets	<u>464,924</u>	<u>454,870</u>
Total Assets	<u><b>\$ 464,924</b></u>	<u><b>\$ 454,870</b></u>
Liabilities		
Current Liabilities		
Accounts Payable	\$ 31,045	\$ 39,369
Accrued Liabilities	19,575	10,068
Other Liabilities	<u>2,426</u>	<u>1,513</u>
Total Current Liabilities	53,046	50,950
Total Liabilities	<u><b>\$ 53,046</b></u>	<u><b>\$ 50,950</b></u>
Net Position		
Unrestricted	<u>411,878</u>	<u>403,920</u>
Total Net Position	<u><b>\$ 411,878</b></u>	<u><b>\$ 403,920</b></u>

See accompanying notes

**ASSOCIATED STUDENTS OF HUMBOLDT STATE UNIVERSITY**  
**Statements Revenue, Expenses, and Changes in Net Position**  
**Years ended June 30, 2019 and 2018**

	<u>June 2019</u>	<u>June 2018</u>
Revenues:		
Operating Revenues		
ASB Student Activity Fee	\$ 866,000	\$ 950,000
AS Programs	92,864	29,474
Instructional Related Activities (IRA)	<u>1,497</u>	<u>34,785</u>
Total Operating Revenues	<u>960,361</u>	<u>1,014,259</u>
Expenses:		
Operating Expenses:		
Salaries and Wages	442,503	507,657
Employee Benefits	45,071	65,684
Payment(s) per Agreement(s)/Contract(s)	81,850	141,555
Communications	3,345	4,216
Travel	77,145	62,474
Insurance	7,195	10,135
Audit	-	2,000
Program Expenditures	<u>321,679</u>	<u>353,194</u>
Total Operating Expenses	<u>978,788</u>	<u>1,146,915</u>
Operating Income (Loss)	<u>(18,427)</u>	<u>(132,656)</u>
Non-Operating Revenue (Expenses):		
Investment Income/Other	<u>26,385</u>	<u>12,450</u>
Non-Operating Revenue (Expenses), net	<u>26,385</u>	<u>12,450</u>
Increase (Decrease) in Net Position	<u>7,958</u>	<u>(120,206)</u>
Net Position:		
Net Position at Beginning of Year	<u>403,920</u>	<u>524,126</u>
Net Position at the End of the Period	<u>\$ 411,878</u>	<u>\$ 403,920</u>

See accompanying notes

ASSOCIATED STUDENTS OF HUMBOLDT STATE UNIVERSITY

Statements of Cash Flows

Years ended June 30, 2019 & 2018

	2019	2018
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ 866,343	\$ 949,655
Cash payments to suppliers for operations	(496,552)	(553,782)
Cash payments to employees for services	(478,067)	(570,637)
Cash payments for general and administrative expenses	106,267	58,670
<b>Net cash provided by (used in) operating activities</b>	<b>(2,009)</b>	<b>(116,094)</b>
<b>Cash flows from investing activities:</b>		
Trust Income from HSU	18,713	8,516
Investment income (loss) proceeds (payments)	7,672	4,886
<b>Net cash provided by (used in) investing activities</b>	<b>26,385</b>	<b>13,402</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>24,378</b>	<b>(102,686)</b>
Cash and cash equivalents at beginning of year	440,546	543,232
<b>Cash and cash equivalents at end of year</b>	<b>\$ 464,924</b>	<b>\$ 440,546</b>
<b>Reconciliation to cash per statement of net position</b>		
Cash on hand and commercial accts	\$ 238,936	\$ 22,231
Cash invested in LAIF	225,988	418,315
<b>Total cash and cash equivalents at end of year</b>	<b>\$ 464,924</b>	<b>\$ 440,546</b>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>		
Operating income (loss)	\$ (18,427)	\$ (132,657)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Change in assets and liabilities:		
Accounts receivable	11,765	(6,309)
Prepaid expenses	2,562	(2,560)
Accounts payable	(7,901)	22,351
Accrued salaries and benefits	2,492	(2,445)
Accrued compensated absences	7,014	5,149
Other liabilities	486	377
Total adjustments	16,418	16,563
<b>Net cash provided by (used in) operating activities</b>	<b>\$ (2,009)</b>	<b>\$ (116,094)</b>

## ASSOCIATED STUDENTS OF HUMBOLDT STATE UNIVERSITY

Notes to Financial Statements  
Years Ended June 30, 2019 and 2018

### **(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.

#### **(a) 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.

#### **(b) Related Organizations**

AS 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 Foundation. These auxiliaries and Humboldt State University periodically provide various services for one another.

#### **(c) 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.

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. In accordance with the business-type activities reporting model, AS prepares its statement of cash flows using the direct method.



**ASSOCIATED STUDENTS OF HUMBOLDT STATE UNIVERSITY**

Notes to Financial Statements  
Years Ended June 30, 2019 and 2018

**(d) Revenue Recognition**

Student fees, investment income and revenues (which includes AS programs and IRA) are recorded when earned.

**(e) Allowance for Doubtful Accounts**

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

**(f) 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.

**(g) 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.

**(h) 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.

**(i) 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 expenses in accordance with GASB Statement No. 35. These nonoperating activities include net investment income and changes in campus program fund liabilities.

## ASSOCIATED STUDENTS OF HUMBOLDT STATE UNIVERSITY

Notes to Financial Statements  
Years Ended June 30, 2019 and 2018

### (j) **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. The assets currently owned by AS are fully depreciated.

**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.

### (2) **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, 2019, the uninsured and uncollateralized cash balance was \$225,988.

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 custodial 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*.

# ASSOCIATED STUDENTS OF HUMBOLDT STATE UNIVERSITY

Notes to Financial Statements  
Years Ended June 30, 2019 and 2018

## (3) 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. AS does not believe it has any uncertain tax positions requiring accrual.

**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 years ended June 30, 2019 and 2018.

## (4) Capital Assets

The change in capital assets for the year ended June 30, 2019, is as follows:

	Balance 6/30/2018	Additions	Deletions	Balance 6/30/2019
Improvements	\$ 35,418	\$ -	\$ -	\$ 35,418
Equipment	9,568	-	-	9,568
Accumulated Depreciation	(44,986)	-	-	(44,986)
Capital Assets, net	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The change in capital assets for the year ended June 30, 2018, is as follows:

	Balance 6/30/2017	Additions	Deletions	Balance 6/30/2018
Improvements	\$ 35,418	\$ -	\$ -	\$ 35,418
Equipment	9,568	-	-	9,568
Accumulated Depreciation	(44,986)	-	-	(44,986)
Capital Assets, net	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# ASSOCIATED STUDENTS OF HUMBOLDT STATE UNIVERSITY

Notes to Financial Statements  
Years Ended June 30, 2019 and 2018

## (5) Functional Allocation of Expenses

The functional allocation of expenses is allocated based on the functional group as defined by the department and program code that was used with the expense. Expenses by functional classification are as follows for the years ended June 30:

	<u>2019</u>	<u>2018</u>
AS Programs Expenses		
Cultural affairs	\$ 100,548	\$ 114,934
Student services	480,235	498,188
Community services	3,646	62,862
Intramural rec	68,261	74,004
Student government	<u>72,742</u>	<u>61,215</u>
Total AS Program Expenses	725,432	811,203
General and administrative expenses	<u>253,356</u>	<u>335,712</u>
Total operating expenses	<u><u>\$ 978,788</u></u>	<u><u>\$ 1,146,915</u></u>

## (6) Unrestricted Net Position

Unrestricted net position consists of the following board designated classifications as of June 30, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
General Operating Reserve	\$ 319,502	\$ 313,136
Discretionary	10,000	10,000
Facilities/Special Projects Reserve	41,188	40,392
Capital Purchase Reserve	<u>41,188</u>	<u>40,392</u>
Subtotal	<u><u>\$ 411,878</u></u>	<u><u>\$ 403,920</u></u>

In 2017-18 the AS Board approved \$10,000 of the unrestricted net position to be classified as discretionary funding. Of the \$10,000, \$9,851 was spent in fiscal year 18/19. Of the \$9,851, \$5,488 was spent by the Bicycle Learning Center, \$2,150 was spent by Earth Week Every Week (EWEW), \$311 was spent by Waste-Reduction & Resource Awareness, \$430 was spent by Mobile Energy on Wheels (MEOW) and \$1,472 was spent by the Geology club.

## (7) Accounts and Other Receivables

As of June 30, 2019 and 2018, accounts receivable totaled \$0 and \$11,764 respectively. No accruals were needed since invoices were billed out before the end of the fiscal year.

**ASSOCIATED STUDENTS OF HUMBOLDT STATE UNIVERSITY**

Notes to Financial Statements  
Years Ended June 30, 2019 and 2018

**(8) Related Party Transactions**

***(a) Management Services with Humboldt State University Center (UC) switching to Humboldt State University***

The current Business Services agreement between Humboldt State University and AS commenced July 1, 2018 and ended June 30, 2019. In the agreement, Associated Students agreed to pay HSU for the Business Services in the amount of \$49,670 for July 1, 2018 through June 30, 2019 and \$115,220 for fiscal year 2017-18. HSU invoices Associated Students at the end of each quarter.

***(b) Reimbursement and other services with Humboldt State University***

For the year ending June 30, 2019 and 2018, AS paid HSU \$484,592 and \$595,941, respectively, for a wide range of services, including business management, business services and reimbursement of student wages. The largest reimbursement of \$58,150 to HSU was for Contractual Services. At June 30, 2019, AS had \$25,700 payable to HSU and \$0 receivable from HSU, and \$30,265, and \$11,421, respectively, at June 30, 2018.

## **SUPPLEMENTARY INFORMATION**

**ASSOCIATED STUDENTS OF HUMBOLDT STATE UNIVERSITY**  
**Schedule of Net Position**  
**June 30, 2019**  
**(for inclusion in the California State University)**

Assets:

Current assets:

Cash and cash equivalents	\$ 238,936
Short-term investments	225,988
Accounts receivable, net	—
Capital lease receivable, current portion	—
Notes receivable, current portion	—
Pledges receivable, net	—
Prepaid expenses and other current assets	—
Total current assets	<u>464,924</u>

Noncurrent assets:

Restricted cash and cash equivalents	—
Accounts receivable, net	—
Capital lease 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	—
Other assets	—
Total noncurrent assets	<u>—</u>
Total assets	<u>464,924</u>

Deferred outflows of resources:

Unamortized loss on debt refunding	—
Net pension liability	—
Net OPEB liability	—
Others	—
Total deferred outflows of resources	<u>—</u>

Liabilities:

Current liabilities:

Accounts payable	31,045
Accrued salaries and benefits	5,310
Accrued compensated absences, current portion	14,265
Unearned revenues	—
Capital lease obligations, current portion	—
Long-term debt obligations, current portion	—
Claims liability for losses and loss adjustment expenses, current portion	—
Depository accounts	—
Other liabilities	2,426
Total current liabilities	<u>53,046</u>

Noncurrent liabilities:

Accrued compensated absences, net of current portion	—
Unearned revenues	—
Grants refundable	—
Capital lease obligations, net of current portion	—
Long-term debt obligations, net of current portion	—
Claims liability for losses and loss adjustment expenses, net of current portion	—
Depository accounts	—
Net other postemployment benefits liability	—
Net pension liability	—
Other liabilities	—
Total noncurrent liabilities	<u>—</u>
Total liabilities	<u>53,046</u>

Deferred inflows of resources:

Service concession arrangements	—
Net pension liability	—
Net OPEB liability	—
Unamortized gain on debt refunding	—
Nonexchange transactions	—
Others	—
Total deferred inflows of resources	<u>—</u>

Net Position:

Net investment in capital assets	—
Restricted for:	—
Nonexpendable – endowments	—
Expendable:	—
Scholarships and fellowships	—
Research	—
Loans	—
Capital projects	—
Debt service	—
Others	—
Unrestricted	<u>411,878</u>
Total net position	<u>\$ 411,878</u>

See accompanying notes to supplementary information

**ASSOCIATED STUDENTS OF HUMBOLDT STATE UNIVERSITY**

**Schedule of Revenues, Expenses, and Changes in Net Position**

**June 30, 2019**

**(for inclusion in the California State University)**

Revenues:

Operating revenues:

Student tuition and fees, gross	\$ 866,000
Scholarship allowances (enter as negative)	—
Grants and contracts, noncapital:	
Federal	—
State	—
Local	—
Nongovernmental	—
Sales and services of educational activities	53,638
Sales and services of auxiliary enterprises, gross	40,723
Scholarship allowances (enter as negative)	—
Other operating revenues	—
	<hr/>
Total operating revenues	960,361
	<hr/>

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	978,788
Depreciation and amortization	—
	<hr/>
Total operating expenses	978,788
	<hr/>
Operating income (loss)	(18,427)
	<hr/>

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	7,672
Endowment income (loss), net	—
Interest expense	—
Other nonoperating revenues (expenses) - excl. interagency transfers	18,713
Other nonoperating revenues (expenses) - interagency transfers	—
	<hr/>
Net nonoperating revenues (expenses)	26,385
	<hr/>
Income (loss) before other revenues (expenses)	7,958

State appropriations, capital

—

Grants and gifts, capital

—

Additions (reductions) to permanent endowments

—

Increase (decrease) in net position

7,958

Net position:

Net position at beginning of year, as previously reported	403,920
Restatements	
Net position at beginning of year, as restated	403,920
	<hr/>
Net position at end of year	\$ 411,878
	<hr/>

See accompanying notes to supplementary information



**ASSOCIATED STUDENTS OF HUMBOLDT STATE UNIVERSITY**  
**Other Information**  
**June 30, 2019**  
(for inclusion in the California State University)

**1 Cash and cash equivalents:**

Portion of restricted cash and cash equivalents related to endowments  
All other restricted cash and cash equivalents  
**Noncurrent restricted cash and cash equivalents**  
Current cash and cash equivalents  
**Total**

225,988
<b>225,988</b>
238,936
<b>\$ 464,924</b>

**2.1 Composition of investments:**

	Current	Noncurrent	Total
Money market funds			-
Repurchase agreements			-
Certificates of deposit			-
U.S. agency securities			-
U.S. treasury securities			-
Municipal bonds			-
Corporate bonds			-
Asset backed securities			-
Mortgage backed securities			-
Commercial paper			-
Mutual funds			-
Exchange traded funds			-
Equity securities			-
Alternative investments:			
Private equity (including limited partnerships)			-
Hedge funds			-
Managed futures			-
Real estate investments (including REITs)			-
Commodities			-
Derivatives			-
Other alternative investment types			-
Other external investment pools (excluding SWIFT)			-
Other investments			-
State of California Local Agency Investment Fund (LAIF)	225,988		225,988
State of California Surplus Money Investment Fund (SMIF)			-
<b>Total investments</b>	225,988	-	225,988
Less endowment investments (enter as negative number)	-	-	-
<b>Total investments, net of endowments</b>	\$ 225,988	-	225,988

**2.2 Fair value hierarchy in investments:**

	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Net Asset Value (NAV)
Money market funds	\$ -				
Repurchase agreements	-				
Certificates of deposit	-				
U.S. agency securities	-				
U.S. treasury securities	-				
Municipal bonds	-				
Corporate bonds	-				
Asset backed securities	-				
Mortgage backed securities	-				
Commercial paper	-				
Mutual funds	-				
Exchange traded funds	-				
Equity securities	-				
Alternative investments:					
Private equity (including limited partnerships)	-				
Hedge funds	-				
Managed futures	-				
Real estate investments (including REITs)	-				
Commodities	-				
Derivatives	-				
Other alternative investment types	-				
Other external investment pools (excluding SWIFT)	-				
Other investments	-				
State of California Local Agency Investment Fund (LAIF)	225,988	-	-	-	225,988
State of California Surplus Money Investment Fund (SMIF)	-	-	-	-	-
<b>Total investments</b>	\$ 225,988	-	-	-	225,988

See accompanying notes to supplementary information

## 2.3 Investments held by the University under contractual agreements:

Instruction: Amounts should agree with University's investments held on behalf of Discretely Presented Component Units.

Investments held by the University under contractual agreements (e.g CSU Consolidated SWIFT Inv pool):

Current	Noncurrent	Total
		\$ -

## 3.1 Composition of capital assets:

	Balance June 30, 2018	Reclassifications	Prior Period Additions	Prior Period Retirements	Balance June 30, 2018 (Restated)	Additions	Retirements	Transfer of completed CWIP	Balance June 30, 2019
<b>Non-depreciable/Non-amortizable capital assets:</b>									
Land and land improvements	\$ -				-				-
Works of art and historical treasures	-				-				-
Construction work in progress (CWIP)	-				-				-
Intangible assets:									
Rights and easements	-				-				-
Patents, copyrights and trademarks	-				-				-
Intangible assets in progress (PWIP)	-				-				-
Licenses and permits	-				-				-
Other intangible assets:									
	-				-				-
	-				-				-
	-				-				-
	-				-				-
Total intangible assets	-	-	-	-	-	-	-	-	-
<b>Total non-depreciable/non-amortizable capital assets</b>	-	-	-	-	-	-	-	-	-
<b>Depreciable/Amortizable capital assets:</b>									
Buildings and building improvements	35,418				35,418				35,418
Improvements, other than buildings	-				-				-
Infrastructure	-				-				-
Leasehold improvements	-				-				-
Personal property:									
Equipment	9,568				9,568				9,568
Library books and materials	-				-				-
Intangible assets:									
Software and websites	-				-				-
Rights and easements	-				-				-
Patents, copyrights and trademarks	-				-				-
Licenses and permits	-				-				-
Other intangible assets:									
	-				-				-
	-				-				-
	-				-				-
	-				-				-
	-				-				-
Total intangible assets	-	-	-	-	-	-	-	-	-
<b>Total depreciable/amortizable capital assets</b>	<b>44,986</b>	-	-	-	<b>44,986</b>	-	-	-	<b>44,986</b>
<b>Total capital assets</b>	<b>44,986</b>	-	-	-	<b>44,986</b>	-	-	-	<b>44,986</b>
<b>Less accumulated depreciation/amortization: (enter as negative number, except for reductions enter as positive number)</b>									
Buildings and building improvements	(35,418)				(35,418)				(35,418)
Improvements, other than buildings	-				-				-
Infrastructure	-				-				-
Leasehold improvements	-				-				-
Personal property:									
Equipment	(9,568)				(9,568)				(9,568)
Library books and materials	-				-				-
Intangible assets:									
Software and websites	-				-				-
Rights and easements	-				-				-
Patents, copyrights and trademarks	-				-				-
Licenses and permits	-				-				-
Other intangible assets:									
	-				-				-
	-				-				-
	-				-				-
	-				-				-
	-				-				-
Total intangible assets	-	-	-	-	-	-	-	-	-
<b>Total accumulated depreciation/amortization</b>	<b>(44,986)</b>	-	-	-	<b>(44,986)</b>	-	-	-	<b>(44,986)</b>
<b>Total capital assets, net</b>	<b>\$ -</b>	-	-	-	<b>-</b>	-	-	-	<b>-</b>

See accompanying notes to supplementary information

### 3.2 Detail of depreciation and amortization expense:

Depreciation and amortization expense related to capital assets  
Amortization expense related to other assets

#### Total depreciation and amortization

\$ -  
\$

### 4 Long-term liabilities:

	Balance June 30, 2018	Prior Period Adjustments/Reclass ifications	Balance June 30, 2018 (Restated)	Additions	Reductions	Balance June 30, 2019	Current Portion	Noncurrent Portion
1. Accrued compensated absences	\$ 7,250		7,250	7015		14,265	14265	-
2. Claims liability for losses and loss adjustment expenses	-		-			-		-
3. Capital lease obligations:								
Gross balance	-		-			-	-	-
Unamortized net premium/(discount)	-		-			-	-	-
Total capital lease obligations	-	-	-	-	-	-	-	-
4. Long-term debt obligations:								
4.1 Auxiliary revenue bonds (non-SRB related)	-		-			-	-	-
4.2 Commercial paper	-		-			-	-	-
4.3 Notes payable (SRB related)	-		-			-	-	-
4.4 Others:								
	-		-			-	-	-
	-		-			-	-	-
	-		-			-	-	-
	-		-			-	-	-
Total others	-		-	-	-	-	-	-
Sub-total long-term debt	-	-	-	-	-	-	-	-
4.5 Unamortized net bond premium/(discount)	-		-			-	-	-
Total long-term debt obligations	-	-	-	-	-	-	-	-
Total long-term liabilities	\$ 7,250	-	7,250	7,015	-	14,265	14,265	-

See accompanying notes to supplementary information

**7 Transactions with related entities:**

2020  
2021  
2022  
2023  
2024  
2025 - 2029  
2030 - 2034  
2035 - 2039  
2040 - 2044  
2045 - 2049  
Thereafter

[illegible]

**7 Transactions with related entities:**

Payments to University for salaries of University personnel working on contracts, grants, and other programs	317,579
Payments to University for other than salaries of University personnel	166,660
Payments received from University for services, space, and programs	28,784
Gifts-in-kind to the University from discretely presented component units	
Gifts (cash or assets) to the University from discretely presented component units	
Accounts (payable to) University (enter as negative number)	(25,700)
Other amounts (payable to) University (enter as negative number)	
Accounts receivable from University (enter as positive number)	
Other amounts receivable from University (enter as positive number)	

8 Restatements/Prior period adjustments:

Provide a detailed breakdown of the journal entries (at the financial statement line items level) booked to record each restatement/PPA:

Debit/(Credit)
----------------

Transaction #1

Enter transaction description

Transaction #2

Enter transaction description

9 Natural classifications of operating expenses:

	Salaries	Benefits - Other	Benefits - Pension	Benefits - OPEB	Scholarships and fellowships	Supplies and other services	Depreciation and amortization	Total operating expenses
Instruction						-	-	-
Research						-	-	-
Public service						-	-	-
Academic support						-	-	-
Student services	442503	45071				491214	-	978,788
Institutional support						-	-	-
Operation and maintenance of plant						-	-	-
Student grants and scholarships	-	-	-	-		-	-	-
Auxiliary enterprise expenses							-	-
Depreciation and amortization	-	-	-	-		-	-	-
<b>Total operating expenses</b>	<b>\$ 442,503</b>	<b>45,071</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>491,214</b>	<b>-</b>	<b>978,788</b>

10 Deferred outflows/inflows of resources:

1. Deferred Outflows of Resources

Deferred outflows - unamortized loss on refunding(s)  
Deferred outflows - net pension liability  
Deferred outflows - net OPEB liability  
Deferred outflows - others:

Total deferred outflows - others  
**Total deferred outflows of resources**

-
<b>\$ -</b>

2. Deferred Inflows of Resources

Deferred inflows - service concession arrangements  
Deferred inflows - net pension liability  
Deferred inflows - net OPEB liability  
Deferred inflows - unamortized gain on debt refunding(s)  
Deferred inflows - nonexchange transactions  
Deferred inflows - others:

Total deferred inflows - others  
**Total deferred inflows of resources**

-
<b>\$ -</b>

**ASSOCIATED STUDENTS OF HUMBOLDT STATE UNIVERSITY**

Note to Supplementary Information  
Year Ended June 30, 2019

**NOTE 1 – SUPPLEMENTARY INFORMATION**

As an auxiliary organization of the California State University (CSU), Associated Students of Humboldt State University (Associated Students) 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 Associated Students' financial statements and the supplementary schedules for CSU.

## **ADDITIONAL INFORMATION**

**Report of Independent Auditors on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial  
Statements Performed in Accordance with *Government Auditing Standards***

To the Board of Directors  
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), a component unit of Humboldt State University as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Associated Students' basic financial statements, and have issued our report thereon dated September 3, 2019.

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

### **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.

*Moss Adams LLP*

Medford, Oregon  
September 3, 2019

**RESOLUTION No. 2019-20-05**

**AUTHORED BY:** Amal Amoor, A.S. College of Arts, Humanities, Social Sciences  
Representative  
Gabrielle Grace Smith, A.S. Environmental Sustainability Officer

**REFERRED TO:** A.S. BOARD OF DIRECTORS

**FIRST READING:** December 3, 2019

**SUBJECT:** Campus Programming Witness Protection

**WHEREAS**, the Associated Students (A.S.) Board of Directors of Humboldt State University (HSU) is the single recognized voice for over 6,500 students; and,

**WHEREAS**, the Mission of the Associated Students of Humboldt State University serves to "assist in the protection of rights and interests of the individual student and the student body," and to "stimulate the educational, social, physical, and cultural well-being of the University community"; and,

**WHEREAS**, Associated Students funds many programs and areas that serve to all sorts of marginalized, historically oppressed, low-income, and intersectional students, our funded programs lack immediate security measures to protect victims who are still undergoing reporting procedures, healing and recovery, our funded areas need to protect victims of hate speech, harassment, stalking, and assault by incorporating zero tolerance to acts of bullying; and,

**WHEREAS**, Post Traumatic Stress Disorder is a disability that is as a result of bullying which the victim could not escape, or incidents where bystanders were turning a blind eye to the victim; Associated Students as a social justice entity justly chooses to take action in their funded programs, areas, and offices by enforcing extra protection on people who visit and utilize our campus resources and end up experiencing negative stimuli that discriminates what a safe space is; and,

**WHEREAS**, safe spaces enforces zero tolerance for intolerance against all identities, where love, equity and equality are supported, and ableism, cissexism, classism, faithism, heterosexism, racism, sexism, and any other -ism will not be tolerated; and Associated Students considers every space we work at a safe place; and,

**WHEREAS**, as Associated Students Board of Directors we should enforce zero tolerance for intolerance under these above guidelines for our funded programs, areas, and any offices we work at; We shall: reserve the right to refuse and stop service to anyone based on any insensitive behavior done in our safe

spaces, We shall: acknowledge those who make themselves known as survivors, and or victims who are currently undergoing processes of reporting in our safe spaces by taking extra measures to avoid conflict, being more sensible towards them, and respecting their confidentiality by not asking them too many personal questions; and,

**WHEREAS**, Humboldt State University seeks to increase its enrollment, and retention while maintaining its status as a Hispanic Serving Institution. Hispanics being one of the top populations being re-victimized by procedures that involve reporting abusers, and bringing witnesses. Even other student populations who also struggle with needing protection, especially when it comes to our knowledge that they stand as witnesses or recently have become victimized; therefore, be it,

**RESOLVED**, that the Associated Students enforces its status as a social justice entity on all its funded programs, areas, and working offices by ensuring our safe spaces have zero tolerance for intolerance, that we reserve the right to refuse and stop service to anyone based on any insensitive behavior done in our safe spaces to better protect our student population especially those who have made known to the service of their victim status or of their witness status on a case; furthermore be it,

**RESOLVED**, that copies of this resolution be sent to, but not limited to people, Associated Students Board of Directors, Associated Students Committees, Associated Students Board of Finance, Associated Students Presents, Associated Students External Affairs, Asian, Desi, Pacific Islander Center, Campus Center for Appropriate Technology, Eric Rofes Queer Resource Center, Scholars Without Borders, Student Access Gallery, Student Legal Lounge, Waste Reduction and Resource Awareness Program, Womxn's Resource Program, Children's Center, Clubs and Activities, Drop-in Recreation, Humboldt International Film Festival, Marching Lumberjacks, Multi-Cultural Center, Oh Snap!, Sport Club, Veterans Outdoor Program, Youth Educational Services, and to the office of Humboldt State University President, Tom Jackson Jr, as well as the Humboldt State University Vice President(s) and Office(s) thereof.

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Amal Amoor, Co-author  
A.S. CAHSS Representative

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Gabrielle Grace Smith, Co-author  
A.S. Environmental Sustainability Officer

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Yadira Cruz  
A.S. President

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Jeremiah Finley  
A.S. Legislative Vice President & Board Chair

“The Academic Senate of the CSU (ASCSU) considered the attached resolution [regarding] an ethnic studies requirement, including mandatory learning outcomes, as a first reading at its plenary November 14-15. [The ASCSU] is asking for feedback from campuses on the proposal by January 15, in anticipation of a second reading and potential vote at its January 23-24 plenary. Things to consider are how this requirement will affect Humboldt's current diversity and common ground courses and if passage of this resolution will mean establishing a new course that would meet all of the suggested learning outcomes.

The ASCSU senators, Mary Ann Creadon and Noah Zerbe, have asked that campus feedback be sent to them to submit to ASCSU *no later than December 20*. Mary Ann, Noah and I are coordinating with the ICC, whose members will also review the proposal.”

Mary Ann Creadon <mac4@humboldt.edu>,  
Noah Zerbe <noah.zerbe@humboldt.edu>

“We ask [the Associated Students Board of Directors] to review the proposal and share with [other] student stakeholders to provide them with an opportunity to give feedback. This will be an item on the December 3 Senate Executive Committee meeting as well as December 10 Senate.”

Dr. Stephanie Burkhalter  
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Received via email: Nov 21, 2019

**ACADEMIC SENATE  
OF  
THE CALIFORNIA STATE UNIVERSITY**

AS-3403-19/AA  
November 14-15, 2019  
First Reading

**RECOMMENDED IMPLEMENTATION OF AN ETHNIC STUDIES SYSTEM  
REQUIREMENT**

- 1   **1. RESOLVED:** That the Academic Senate of the California State University (ASCSU)  
2       adopt the document titled “Ethnic Studies in the CSU” (Attachment A); and be it  
3       further,
- 4   **2. RESOLVED:** That the ASCSU calls on the CSU to implement these requirements no  
5       later than the 2023-24 academic year; and be it further,
- 6   **3. RESOLVED:** That the ASCSU recognize that the process by which these  
7       requirements were developed, following HEERA, was based on appropriate faculty  
8       input and other constituency outreach; and be it further,
- 9   **4. RESOLVED:** That the ASCSU particularly commend the consultative role of the  
10      representatives from the CSU Council on Ethnic Studies; and be it further,
- 11   **5. RESOLVED:** That the ASCSU endorse a requirement that CSU campus approval  
12      and review processes should explicitly involve consultation with ethnic studies  
13      subject matter experts, and be it further

Beth Steffel 11/15/2019 9:25 AM  
**Comment [1]:** Clarify who created this

Beth Steffel 11/15/2019 9:13 AM  
**Comment [2]:** Clarity on process

Beth Steffel 11/15/2019 9:15 AM  
**Comment [3]:** Maybe in rationale or  
strengthen “appreciate”

6. **RESOLVED:** That the ASCSU endorse the underlying values inherent in the recommendation for an ethnic studies requirement

- a. A focus on student success.
- b. A focus on learning outcomes rather than minimum “units” or “courses”.
- c. A recognition of CSU campus autonomy in the definition of student-success and implementation of the ethnic studies curriculum.
- d. The desirability of scaffolding lower and upper division experiences in achieving ethnic studies outcomes.

; and be it further

[Another resolve communicating with California Community Colleges](#)

[Another resolve acknowledging/appreciating CFA and Assemblymember Weber](#)

7. **RESOLVED:** That this resolution be distributed to the:

- CSU Chancellor, Timothy P. White,
- Executive Vice Chancellor of Academic and Student Affairs, Loren Blanchard,
- CSU campus Senate Chairs,
- CSU Provosts/Vice Presidents of Academic Affairs,
- California State Student Association (CSSA),
- CSU Council on Ethnic Studies, and
- CSU Emeritus and Retired Faculty and Staff Association-(CSU-ERFSA)
- California State Assembly Member Shirley Weber, and
- [California State Senator Richard Pan.](#)

• [CFA](#)

• [CSU Board of Trustees](#)

• [CSSA](#)

**RATIONALE:** This resolution is in support of, and defines the parameters for, a CSU Ethnic Studies requirement (Resolved #1).

The proposed timeline (Resolved #2), while aggressive, allows the CSU campuses time for curricular revision (Fall 2020 guidance on implementation, Fall 2021 pilot work, Fall 2022 catalog submissions for the 2023-24 catalog year) while also explicitly permitting campuses with pre-existing or new campus-specific ethnic studies requirements (for which SB 1440: The Student Transfer Achievement Reform [STAR] Act holds transfer students exempt) to have those in advance of full implementation within CSU General Education (GE) which is required of all students.

The resolution follows up on earlier requests for campus feedback regarding an ethnic studies requirement component for baccalaureate level graduates of the CSU ([AS-3397-19/AA Towards Implementation of an Ethnic Studies Requirement](#)). As a reference document, we note that [AS-3397-19/AA](#) includes a listing of prior suggestions and actions related to implementation of the proposed ethnic studies requirements. The consultative process (Resolved #3) allowed the final recommendation to be grounded in campus practice,

disciplinary expertise, and iterative improvement (including being responsive to changes between this first reading (November 14-15, 2019) and the second reading (January 23-24, 2020). Similarly, the explicitness of the recommendation that campus approval and review processes include disciplinary expertise (Resolved #4) originate from consultative input.

The structure of the proposed requirements is two-fold. First, there are five student learning outcomes. The first four outcomes cover some of the core elements of Ethnic Studies as a discipline while the fifth ensures that the student “act to engage” appropriate content in a participatory fashion. Second, the implementation guidelines produce a minimal structure on how these outcomes are to be achieved. The primary (and initial) exposure to Ethnic Studies is at the lower-division. This exposure is defined as an overlay to be included as part of lower-division GE (with an allowance for non-GE coursework to be able to be used by a campus to meet the Ethnic Studies requirement). This achieves two compatible goals – the first is to ensure that all students (both CSU freshmen and CCC transfer students [including those with 1440 compliant transfer degrees]) achieve Ethnic Studies competencies. The second is to ensure that unit requirements within GE are not increased. The implementation structure also requires a secondary exposure to Ethnic Studies at the upper-division. The upper-division exposure (reflection on Ethnic Studies) ensures a spread of Ethnic Studies exposure beyond a “one and done” style requirement.

Beth Steffel 11/15/2019 9:23 AM  
Comment [4]: Capitalized or not capitalized?



### **ETHNIC STUDIES IN THE CSU (ATTACHMENT A)**

Ethnic studies is the interdisciplinary and comparative study of race and ethnicity. The cultures, lived conditions, and histories of Native Americans, African Americans, Asian Americans, Latina/o Americans, and other racialized groups ground and center its scholarship, teaching, and learning. Ethnic studies involves social engagement (service and struggle), social change, and social justice—generating cooperative and collaborative initiatives between campus and community.

Ethnic studies is the intellectual and institutional space for the historically unstudied, understudied, marginalized, and misrepresented peoples of color. Ethnic studies supports both the study of marginalized populations and the affective acknowledgment of identity. The value of ethnic studies is that it gives voice to marginalized groups and produces systems of knowledge that equitably support a democratic and multicultural society.

Ethnic studies creates a more welcoming environment for all students by providing courses and/or experiences that play an important role in building an inclusive democracy. Research confirms that students of color and white students both benefit, academically and socially, from exposure to ethnic studies .

### **ETHNIC STUDIES REQUIREMENT: STUDENT LEARNING OUTCOMES**

Upon completing their ethnic studies requirement, students will be able to:

1. analyze and articulate core concepts of ethnic studies, including but not limited to race and ethnicity, racialization, equity, ethno-centrism, Eurocentrism, and white supremacy;
2. apply theory to describe critical events in the histories, cultures, and intellectual traditions of communities of color with a particular emphasis on agency and self-affirmation;
3. describe the intersection of race and ethnicity with other forms of difference affected by hierarchy and oppression, such as class, gender, sexuality, ability, and/or age;
4. describe how resistance, social justice, and liberation as experienced by communities of color are relevant to current issues (communal, national, and international); and
5. act to engage with issues of race and ethnicity to build diverse, just, and equitable communities beyond the classroom.

Beth Steffel 11/15/2019 9:16 AM  
Comment [5]: How would this be assessed?

### **ETHNIC STUDIES REQUIREMENT: IMPLEMENTATION**

1. The primary ethnic studies requirement will be implemented as an overlay as part of lower division GE (ethnic studies outcomes 1-5 as a requirement of lower division GE)

2. The secondary (additional scaffolded) requirement is for a reflective element (reinforcing any two of ethnic studies outcomes 2-5) overlaying upper division GE.
3. Either (1) or (2) above may be met by not-otherwise-GE courses with campus approval (provided such courses meet the ethnic studies outcomes; i.e., the ethnic studies requirement could be met or partially met with existing campus requirements and/or courses that were developed to meet local requirements)
4. Campuses may determine additional requirements (outcomes or implementation) beyond the minimal list provided.