



Hostos
Community College

COLLEGE ASSOCIATION POLICY MANUAL

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I. PURPOSE AND SCOPE OF POLICY

The purpose of this manual is to comprehensively document the policies, procedures, and other administrative details governing the operations of the Hostos Community College Association (“the Association”). The Association is a related entity of Hostos Community College (“Hostos”) of the City University of New York (“CUNY” or “the University”).

A. CUNY Rules and Regulations

The Association functions in accordance with guidelines stated in [Article XVI of the Bylaws of the CUNY Board of Trustees \(“CUNY Bylaws”\)](#), the [CUNY Financial Management Guidelines for College Associations \(“CUNY College Associations Guidelines”\)](#), [The City University Fiscal Handbook for the Control and Accountability of Student Activity Fees \(“Fiscal Accountability Handbook”\)](#) and [Policy 3.04 of the CUNY Manual of General Policy](#). These documents outline the rules and requirements set forth for college associations that support CUNY. The Association also operates consistent with the rules and regulations outlined in the [Bylaws of the Eugenio Maria De Hostos Community College Association, Inc. \(“the Association Bylaws”\)](#).

This policy is intended to supplement the information detailed in Article XVI of the CUNY Bylaws; the CUNY College Associations Guidelines; the CUNY Fiscal Accountability Handbook; and the Association Bylaws.

i. CUNY College Associations and Financial Management Guidelines

As per [Section 16.5 of the CUNY Bylaws](#), college associations, including the Hostos Community College Association, serve as the entity responsible for “the supervision and review of college student activity fee supported budgets.”

[CUNY Financial Management Guidelines for College Associations \(“CUNY College Associations Guidelines”\)](#) is the document that establishes guidelines governing “the college associations that support the City University of New York”. This policy states, “[T]he college associations (each an ‘Association’) are entities and fund groups created for the principal purpose of developing and cultivating educational, social, cultural, and recreational activities among students of the various CUNY colleges. Each Association supports a particular college. The Associations’ revenue is derived primarily from student activity fees levied by a resolution of the Board of Trustees of the University and collected by the colleges.”

The CUNY College Associations Guidelines, which were last issued in 2007, are made available to the University by CUNY’s Office of the University Executive Controller.

ii. Fiscal Accountability Handbook

[Section 16.8](#) of the CUNY Bylaws provides that “the CUNY chancellor or his/her designee shall promulgate regulations in a fiscal accountability handbook, to regulate all aspects of the collection, deposit, financial disclosure, accounting procedures, financial payments, documentation, contracts, travel vouchers, investments and surpluses of student activity fees and all other procedural and documentary aspects necessary, as determined by the chancellor or his/her designee to protect the integrity and accountability of all students activity fee funds.”

[The City University Fiscal Handbook for the Control and Accountability of Student Activity Fees \(“Fiscal Accountability Handbook”\)](#) was issued in 1992 in compliance with Section 16.8.

II. OVERVIEW AND CUNY GUIDELINES

The Hostos Community College Association is a related entity created for the principal purpose of developing and cultivating educational, social, cultural, and recreational activities among students at Hostos. The Association's revenue is derived primarily from student activity fees levied by a resolution of the Board of Trustees of the University and collected by the colleges. ([See Section 16.5 of the CUNY Bylaws](#) and [Policy 3.04 of the CUNY Manual of General Policy](#).)

Pursuant to [Section 16.5 of the CUNY Bylaws](#), the Association has responsibility for the supervision and review over college student activity fees supported budgets.

A. Structure

The Association is organized as a New York not-for-profit corporation legally separate from the University, and is tax-exempt under §501(c)(3) of the Internal Revenue Code.

Section [Section 16.5\(b\)](#) of the CUNY Bylaws describes the composition of college associations in depth, including the governing board [16.5(b)(1)], budget committee [16.5.(b)(2)], and audit committee [16.5.(b)(3)].

B. Policies and Procedures

The College's Business Office assists the Association in the implementation of the fiscal policies and procedures affecting the Association and the establishment of effective and efficient financial procedures that comply with the policies and procedures established by the college and University.

The College's Office of Student Activities (OSA) assists student leaders with the fiscal management of Association funds allocated to clubs, organizations, and committees from relevant earmarks (see [Appendix C](#)), and assists all entities that organize and oversee events with Association funds with relevant administrative processes.

C. Governance and Dissolution

Requirements for the Association's governance is indicated in full by the [CUNY College Associations Guidelines](#).

The Association's Certificate of Incorporation specifies details in event of its dissolution. The Association's assets shall be distributed to another appropriate not-for-profit corporation, or the University, for the benefit of the college that the Association was created to support, at the discretion of the Association Board.

D. Legal and Tax Compliance

Each incorporated Association shall meet all requirements of New York's [Not-for-Profit Corporation Law](#) (NPCL). Each shall maintain its corporate status on a current basis through filings as required by the New York State Secretary of State.

Each Association shall meet all applicable registration and reporting requirements of New York charities pursuant to the New York Estates, Powers and Trust Law and the New York Executive Law, and all other applicable New York State statutes and regulations. The Association shall follow the Open Meeting law.

Each Association shall make all required filings with the Internal Revenue Service (IRS) and the New York State Department of Taxation and Finance. An Association shall determine whether any of its income represents unrelated business income. If required, it shall file form 990-T with its annual federal informational tax returns (the Form 990), and shall pay any federal tax owed. If subject to New York unrelated business income tax, it shall also file NYS Form CT-13 and pay any tax owed.

Each Association shall follow all other applicable tax laws promulgated by the IRS or New York State, including those related to payroll and vendor payments (Form 1099).

Each separately-organized Association shall make available for public inspection its requests to the IRS for tax-exempt status, its IRS "determination" letters as a 501(c)(3) organization, and its federal informational tax returns (Form 990) for the past three years. It shall provide copies of these documents to those who request them, as required by law.

Each Association shall comply with all other local, state and federal laws applicable to its organization and activities.

This legal and tax compliance information can also be found in the [CUNY College Associations Guidelines](#).

E. Internal Controls

As per [CUNY College Associations Guidelines](#), each Association is responsible for establishing and maintaining adequate internal controls. Some of these controls include maintaining segregation of duties between the cash receipts and disbursements functions, preparing timely bank reconciliations, requiring dual signatories on checks over a set amount, and maintaining segregation duties between the accounts payable and purchasing, and payroll and human resource functions. When adequate segregation cannot be implemented, adequate supervision must be maintained.

F. Insurance Requirements

As per recommendation by CUNY's Office of General Counsel and Vice Chancellor for Legal Affairs, the Association shall obtain directors and officers liability insurance and commercial general liability insurance, in such amounts determined by the board to be reasonable and appropriate. The Association's board shall routinely review total amounts for all forms of insurance to provide sufficient and appropriate coverage. Further, the Association shall obtain insurance for any special events sponsored by it and not otherwise covered by the Association's general liability policy.

G. Personnel

The Association shall abide by Section 715 of the NPCL regarding conflicts of interest. Business transactions involving the Association and the personal or business affairs of a trustee, director, officer, or staff member shall be approved in advance by resolution at a stated meeting of the governing board. In addition, trustees, directors, officers, and staff members of the Association shall disqualify themselves from making, participating in making, or in any way attempting to use their official positions to influence a decision in which they have or would have financial interest. Certain members of contract evaluation

committees or Association boards, including CUNY faculty and staff who serve on the committee and/or board in their role as faculty or staff members, will also be subject to New York State's ethics laws.

The Association shall not discriminate in employment or in its programs and activities on the basis of race, color, creed, national origin, ethnicity, ancestry, religion, age, sex, sexual orientation, gender identity, marital status, legally registered domestic partnership status, disability, predisposing genetic characteristics, alienage, citizenship, military or veteran status, or status as a victim of domestic violence.

The above personnel information can also be found in the [CUNY College Associations Guidelines](#).

i. Salary and Compensation

As per the [CUNY College Associations Guidelines](#), the Association should, after review of appropriate comparability data, set compensation standards, including salary ranges and fringe benefits, for its employees. Where feasible, compensation standards, with specified minimum and maximum pay ranges, shall be comparable to positions at the affiliated college and at Associations supporting other University colleges, with similar responsibilities.

AECs are required to comply with all applicable federal, New York State, and New York City laws regarding employee benefits.

In accordance with CUNY's [Guidelines on the Use and Reporting of Non-Tax Levy Funds](#), the Association shall reimburse the College's tax levy budget for the salary of any accountant(s) employed to manage Association funds. In the case that an accountant is tasked with the fiscal administration of more than one related entity, reimbursement of their salary shall be shared responsibility of all relevant related entities.

H. Financial Reporting

For financial reporting purposes, the Association is considered to be a special-purpose government (entity) engaged only in business-type activities. The Governmental Accounting Standards Board (GASB) describes business-type activities as activities financed, in whole or in part, by fees charged to external parties for goods and services.

The Association must prepare an annual financial statement in conformity with GAAP (generally accepted accounting principles) and GASB, and have an audit conducted by an independent certified public accounting firm in accordance with GAAS (generally accepted auditing standards). The Office of the University Controller is responsible for selecting and contracting with the audit firm who will perform the annual audit.

Pursuant to [Section 16.13 of the CUNY Bylaws](#), the Association shall fully disclose all financial information with respect to its activities to its membership, to the affiliated college and to that college's student government. The books and records, financial condition, operating results, and program activities of an Association shall also be subject to periodic audits by the University's Office of the Internal Audit and Management Services and outside regulatory bodies to the extent allowed by law. The Association shall provide copies of all audit reports from whatever source, including the certified financial statements and management letter, to the president of its affiliated college, and the University's Office of the Controller and Office of Internal Audit and Management Services.

Refer to [Appendix A of the CUNY College Associations Guidelines](#) for financial statement reporting categories.

I. Financial Compliance

As per [CUNY College Associations Guidelines](#), the board of directors of the Association is ultimately responsible for developing and managing its budgets and operating plans, monitoring its fiscal status and complying with applicable federal, state, and local laws, and the University's and its affiliated college's rules and regulations. Periodically, the Association's financial functions shall be reviewed and approved by the chief financial officer of the Association and its affiliated college, Hostos Community College.

III. FISCAL MANAGEMENT

A. Accounting

In accordance with the [CUNY College Associations Guidelines](#), the Association maintains a centralized financial system that provides an accrual basis accounting system. The College's Business Office has fiduciary responsibility, processing all financial transactions through the system and preparing uniform statements and reports.

The following fiscal management information is also outlined by the [CUNY College Associations Guidelines](#).

i. Relevant Accounting Guidance

The Association's accounting policies shall conform to accounting principles generally accepted in the United States of America (GAAP) and applicable Governmental Accounting Standards Board (GASB) pronouncements. The Association is responsible for implementing all new GASB pronouncements.

ii. Capital Assets

The Association manages capital assets in accordance with the [CUNY Capital Asset Policy](#). In the event that equipment purchased with Association funds meets the University's capitalization threshold, that equipment shall be tagged and included as Association property in the CUNYfirst system in a timely manner. The College's property manager is responsible for the inventory of these assets on an annual basis.

The Association shall follow the University's capitalization policy to ensure accurate and consistent reporting of the assets. The Association may also decide to track items under these thresholds, if they deem them as sensitive items (e.g., sensitive to theft).

B. Surpluses and Reserves

Management of surpluses and reserves is outlined by the [CUNY College Associations Guidelines](#).

i. Surpluses

Surpluses remaining at the end of the fiscal year in college purpose funds, or as allocated to clubs and other organizations through the Association, are not to be carried forward to the next annual fiscal year by the individual organizations or entities. In accordance with the [CUNY College Association Guidelines](#), these surpluses must be returned to the Association or allocating bodies, becoming the allocating bodies' surpluses in the case of Board of Trustees earmarked fees, or the Associations' surpluses in case of unearmarked fees. As the Association is the allocating body for these Board of Trustee earmarked fees, all surpluses allocated to organizations at Hostos revert to the Association Board of Directors.

The Association can authorize a club or organization to retain surpluses arising from events or other sources during the year.

As per CUNY guidelines, surpluses arising in the prior fiscal year should be reviewed in the current year by the allocating bodies or college association. Any actions to allocate or reserve these surpluses shall require a separate resolution and vote for approval. Any actions to allocate or reserve surpluses cannot extend beyond the fiscal year in which the resolution was passed. In order to carry reserves forward to future fiscal periods, the CUNY Board of Trustees' approval would be required. Alternatively, if allocating bodies or a college association desires to reserve surpluses for future years, the procedures outlined in Reserves section below must be followed.

ii. Reserves

a. Reserve for Contingencies

Subject to the approval of its board of directors, an Association may maintain a reserve to cover unexpected needs of the Association not specifically identified in the budget. This amount reserved for contingencies may vary by Association and the nature of the activity that flows through the organization should be considered when determining the appropriate balance. However, the reserve for an Association for unexpected needs shall not exceed 5%, or \$50,000, whichever is less, of the annual budget, unless the Association can demonstrate to the Vice Chancellors for Budget and Finance, and Student Development that a higher reserve is necessary. This reserve shall be reviewed and approved by the Association's board of directors on an annual basis.

b. Reserve for Specific Purpose

A reserve for a specific purpose may also be established, with the approval of the Association's board of directors. The amount of the reserve should not exceed \$150,000, or 10% of the annual budget, whichever is less. However, a specific reserve in excess of the aforementioned amounts may be established with the approval of two thirds of the Association's board. The accumulated balances in the reserve account shall be reviewed by the Association board of directors on an annual basis and reported in the entity's financial statements.

C. Cash and Treasury Management

According to [Section 16.7 of the CUNY Bylaws](#), all revenues generated by student activities funded through student activity fees shall be placed in a college central bank account subject to the control of the allocating body. The application of such revenues to the account of the income generating organization shall require the specific authorization of the allocating body.

i. Cash and Investments

Although the University recommends that any cash scheduled to be used in the current year should be invested in short-term investments (see [CUNY College Associations Guidelines](#)), the Association does not maintain a large cash reserve to make such investment feasible. Association funds are held in a checking account and used in the same fiscal year they are allocated.

Funds that can be invested for a longer period are invested in the University's Investment Pool operated through the Office of the University Controller.

ii. Transfers

The Association's board of directors shall approve any transfers outside of the budget between the Association and other entities, including Hostos Community College, its affiliated college.

IV. BUDGET MANAGEMENT

A. CUNY Guidance

The Association shall develop an annual operating budget that includes the total financial operation of the entity, prepared on the basis of historical data, projected short-range trends, and long-range financial objectives. All budgets shall be reviewed and approved by the Association's board of directors prior to expenditure or execution. Section VIII of the [CUNY College Associations Guidelines](#) provides specific requirements regarding student activity fee budgets.

i. The Association's Responsibility for Budgets

Pursuant to [Section 16.5\(a\)](#) of the CUNY Bylaws, the Association has responsibility for the supervision and review over the College's student activity fee-supported budget. The Association shall review all college student activity fees, including student government fee, allocations and expenditures for conformance with the expenditure categories described below. The Association shall disapprove any allocation or expenditure that it finds does not conform to the expenditure categories or is inappropriate, improper, or inequitable.

[Section 16.2](#) of the CUNY Bylaws limits the allocation and expenditure of student activity fees to the following categories:

- Extracurricular educational programs;
- Cultural and social activities;
- Recreational and athletic programs;
- Student government;
- Publications and other media;
- Assistance to registered student organizations;
- Community service programs;
- Enhancement of the college and University environment;
- Transportation, administration and insurance related to the implementation of these activities;
- Student services to supplement or add to those provided by the University; and
- Stipends to student leaders.

ii. Management and Disbursement of Funds

Pursuant to [Section 16.6](#) of the CUNY Bylaws, the College and the Association, as a student activity fee allocating body, shall employ generally accepted accounting and investment procedures in the management of all funds. All funds for the support of student activities are to be disbursed only in accordance with approved budgets and be based on written documentation. A requisition for disbursement of funds must contain two signatures; one, the signature of a person with responsibility for the program; the other the signature of an approved representative of the allocating body.

iii. Review Authority of College Presidents Over Student Activity Fee-Supported Budgets

Pursuant to [Section 16.11\(a\)](#) of the CUNY Bylaws, the college president has the authority to disapprove any student activity fee, including student government fee, which in his or her opinion contravenes the

laws of the city, state, or nation or any bylaw or policy of the University or any policy, regulation, or order of the college. This authority is described in full in the [CUNY College Associations Guidelines](#).

B. Accounting Operations

i. Deposits and Revenue for Association

Sources of deposits and revenue for Association are limited, and include:

- Student Activity Fees collection. The total budget figure is based on the number of registered students and the Student Activity Fee (SAF) paid by each of these students. (See [Section IV\(B\)\(ii\)](#).)
- Fees collected for duplicate diplomas
- The value of donated services (reported as revenue) as reported on IRS 990 forms.
- Interest and dividends, and capital gains and losses from long-term investment in the CUNY Investment Pool (see [Section III\(C\)\(i\)](#)).

This information is recorded and tracked using Quickbooks, with a new file made for each fiscal year. These details are also reported in the audited financial statement for the year.

The funds from Student Activity Fees collection are deposited directly into Association’s bank account from a sweep account managed by CUNY Central Office. After deposit, these fee collections must be attributed and allocated to the appropriate semester, in accordance with management of Association budgets. To this end, a Fee Payment Policy Process & Timing memo ([Appendix A](#)) is distributed to all CUNY schools to provide guidance on performing mandatory fees transfers and recording fee collections. Deposits from the sweep account are checked against the fees paid amount retrieved from CUNYfirst using queries provided in this university-wide memo, and the information is recorded in the Profit & Loss Budget vs. Actual Report ([Section IV\(B\)\(iii\)](#)) to aid in budget management.

ii. Student Activity Fees Collection

Effective as of the spring 2014 semester (see the Board of Trustees Minutes of Proceedings dated [June 28, 2004](#) and [June 24, 2013](#)), the total student activity fee paid per student at Hostos is \$63.20 for those enrolled full-time, and \$29.70 for those enrolled part-time.

| EARMARKED ALLOCATING BODY | CURRENT FEE – FT / PT |
|-----------------------------------|------------------------------|
| College Association | \$47.75 / \$22.75 |
| Student Government | \$14.00 / \$05.50 |
| University Student Senate | \$1.45 / \$1.45 |
| Total Student Activity Fee | \$63.20 / \$29.70 |

Governed by [Section 16.2 of the CUNY Bylaws](#), the fee is divided further into earmark lines ([Appendix C](#)) via referenda voted on by the student body and approved by the CUNY Board of Trustees.

The following local earmarks exist within the College Association fee for full-time and part-time students:

| EARMARK | CURRENT FEE – FT / PT |
|----------------|------------------------------|
| Child Care | \$4.00 / \$2.00 |

| | |
|--------------------------------|------------------|
| Student Health Services | \$2.00 / \$2.00 |
| Commencement Ceremonies | \$4.00 / \$2.00 |
| Clubs & Organizations | \$18.00 / \$7.00 |
| Media and Communication | \$0.75 / \$0.75 |
| Student Activities Programming | \$2.00 / \$1.00 |
| Leadership Development | \$1.50 / \$0.00 |
| College Association | \$1.50 / \$2.00 |
| Sports and Recreation | \$14.00 / \$6.00 |

The following local earmarks exist within the Student Government fee for full-time and part-time students:

| EARMARK | CURRENT FEE – FT / PT |
|-----------------------|-----------------------|
| Student Government | \$7.00 / \$3.00 |
| SGO Official Stipends | \$7.00 / \$2.50 |

iii. Tracking with the Profit & Loss Budget vs. Actual Report

The Business Office tracks Association budget allocations and spending by creating and maintaining a Profit & Loss Budget vs. Actual Report in the form of a MS Excel workbook (.xlsx document). Example tabs (worksheets) from the document can be found in [Appendix B](#).

The Cover tab of this document presents an overview of Student Activity Fees collection income and expenses for the year. The Details tab in this workbook is used to record expenditures. Additional tabs are used to calculate the budget allocation by earmark, as expected and received for each semester (summer, fall, and spring); this information is used for the Expense section on the Cover tab.

The “Income” section of the Cover tab shows, per semester, information in the following columns:

- *Enrollment*, which uses fees charged according to student status (full-time or part-time) to calculate the amount in Association funds that should result from a full collection of fees (no receivables);
- *Budget*, which provides the expected fee collection based on a 4-year historical trend;
- *Amount Received*, containing the Student Activity Fees collection (see [Section IV\(B\)\(i\)](#)); and
- *Receivable Balance*, based on the numbers in the “amount received” and “enrollment” columns.

Each column of the Income section is additionally divided by semester.

| Income | | Enrollment | Budget | Amount Received | Receivable Balance | BUDGET RECEIVED | |
|--------|---------------------------|---------------------|-------------------|-------------------|--------------------|-----------------|---------|
| Fees | | | | | | FY16-17 | FY16-17 |
| | Summer 2016 | \$42,516.25 | \$32,802.20 | 26,922.25 | 15,594.00 | 77% | 63% |
| | Fall 2016 | \$346,145.25 | \$319,387.75 | 307,563.89 | 38,581.36 | 92% | 89% |
| | Spring 2017 | \$334,657.75 | \$308,468.43 | 293,095.05 | 41,562.70 | 92% | 88% |
| | Total Fees: | \$723,319.25 | 660,658.37 | 627,581.19 | 95,738.06 | | |
| | Aponte Fund for Athletics | | 2,303.03 | 2,303.03 | | | |
| | Career Club-FY10-11 | | 379.34 | 379.34 | | | |
| | Total Revenues | | 663,340.74 | 630,263.56 | 95,738.06 | | |

At year end, the “Amount Received” is divided by “Enrollment” to calculate the rate of collections for the year; this information is, in turn, used to calculate the 3-year historical trend for the “Budget” column in the following year’s budget.

The earmark ([Section IV\(B\)\(ii\)](#)) information and the expected income in the “Budget” column are used to calculate the available allocations for each earmark that appear in the Budget column of the “Expenses” section of the Cover tab. The accountant in the Business Office with fiscal responsibility for Association provides this information to the Office of Student Activities in advance of the semester’s Association Board meetings and Association budget meetings; OSA includes this information in meeting documents (see [Section V\(D\)](#) and [\(E\)](#) and [Section VI](#)). Final decisions on allocations are made by the Association Board at these meetings, and a copy of the meeting minutes is shared with the Business Office to populate the “Details” sheet of the document (see [Appendix B](#)) and facilitate budget tracking.

| Expense | | Budget | TOT ENCUM | Available Balance |
|----------------------------|-------------------------------|-------------------|------------|-------------------|
| | Children's Center | 43,964.59 | 43,852.47 | 112.12 |
| | Clubs & Organizations | 184,092.07 | 170,712.58 | 13,379.49 |
| | College Association | 25,079.60 | 25,016.31 | 63.29 |
| | Commencement | 43,964.59 | 42,089.00 | 1,875.59 |
| | Leadership Development | 11,331.00 | 10,967.00 | 364.00 |
| | Media & Communication | 10,821.22 | - | 10,821.22 |
| | SGA Official Stipends | 70,063.74 | 68,059.00 | 2,004.74 |
| | Sports & Recreation | 147,001.78 | 143,599.00 | 3,402.78 |
| | Student Activity Programming | 21,982.30 | 21,228.00 | 754.30 |
| | Student Government Assoc. | 73,500.89 | 71,779.00 | 1,721.89 |
| | Student Health Services | 28,856.60 | 28,874.00 | (17.40) |
| Total Expenses from | | | | |
| | Student Fee Allocation | 660,658.37 | 626,176.36 | 34,482.01 |
| | & Aponte Fund | 663,340.74 | 626,176.36 | 37,164.38 |

As funds are spent, invoice and disbursement information ([Section VIII\(A\)](#)) including check numbers, dates, and descriptions of purchases are entered into the Details tab to track the encumbrance balance.

Details on separate budget reports maintained by the Office of Student Activities can be found in [Section VI\(C\)](#).

iv. Mid-year and Year-End Closing

At the guidance of CUNY Central Office, the Business Office conducts both mid-year and year-end closings for the Association. This process is prompted by electronic reminders sent from Central Office, and the Association generally receives additional direction on the year-end process through audit commencement meetings, seminars, and documents.

At the end of the fiscal year, unencumbered funds revert back to a general fund, where they may be used to establish or maintain a reserve, pursuant to the process outlined in [Section III\(B\)\(ii\)](#). Funds not used for reserves (totaling a maximum of 15% of the annual budget) are recorded as retained earnings.

V. ASSOCIATION BOARD

A. Board Composition

[The Bylaws of the Eugenio Maria De Hostos Community College Association, Inc.](#) (“the Association Bylaws”) specify the Board of Directors (“the Board”) of the Association shall consist of thirteen (13) regular, voting Directors, and up to six alternates. The Association Bylaws specify the composition of the Board of Directors as follows:

- The College President or his/her designee.
- Two College administrators, one of whom shall be the College Business Manager or another College administrator with finance and accounting experience (“the Business Manager”); and one administrator alternate appointed by the College President.
- Two faculty members of the College and up to two faculty alternates, each appointed by the College President from a panel whose size is twice the number of seats (including the alternates) to be filled and consists of faculty members elected by the Faculty Senate;
- Six students and up to three student alternates, consisting of the Student Government president, vice president, secretary and treasurer, and other students elected by student body and who meet the CUNY Board of Trustee eligibility guidelines for student leadership positions; and
- Two Independent Directors appointed by the College President.

Currently, the thirteen-member Association Board’s composition is more specifically as follows:

- The Vice President of Student Development and Enrollment Management, who serves as the College President’s designee and Chair of the Board.
- The Dean of Students and Vice President of Administration and Finance who serve in their capacities as College administrators. The Vice President of Administration and Finance fills the role of Business Manager. The Executive Director of Business and Finance is appointed as an alternate.
- Two faculty members of the College and one faculty alternate. The names of persons elected by the Faculty Senate are relayed to the President by the College Provost.
- The SGA president—as directed by Association Bylaws—and 5 other students nominated by the SGA president, typically including SGA vice president, secretary and treasurer and two other students elected by student body.
- Two Independent Directors, as defined by [NPCL](#), selected [from/by details, etc].

In accordance with [Section 16.5\(b\)](#) of the CUNY Bylaws and [Article II](#) of the Association Bylaws, the officers of the Hostos Association Board are: Chair; Vice Chair; Treasurer; and Secretary. The College President or their designee shall be Chair, and the Business Manager of the Association shall serve as Treasurer of the Board. Elections are held at the Summer Association Board Meeting ([Section V\(D\)\(i\)](#)) for Vice Chair and Secretary. Each fall, the Dean of Students is nominated and typically elected Vice Chair; the consecutive election of this administrator to this office has been a means to ensure continuity of operations of the Association.

The Office of Student Activities (OSA) and Director of Student Activities may provide assistance to the Secretary of the Association with management of operations of the Association, and may serve as an intermediary with Student Government and clubs & organizations on campus.

B. Committees

The Board of Directors may, as set forth in the Association Bylaws or by resolution or resolutions adopted by a majority of the entire Board, establish committees of the board as deemed necessary and advisable.

Committees of the Board include the Executive Committee and Audit Committee. The Board may also establish committees of the Corporation as deemed necessary and advisable, including the Budget Committee.

Details of Association committees, including composition, responsibilities, and operating procedures, can be found in [Article V of the Hostos Association Bylaws](#).

C. Budget Committee and Subcommittee

The Association Budget Committee shall be comprised of seven Board members, including: the SGA president; three other student members of the Board; the Business Manager; and two other Board members. The Budget Committee shall be empowered to receive and review student activity fee budget requests and to develop and allocate a budget for the Corporation subject to the review of the Board of Directors for conformance with the expenditure categories set forth in the Bylaws of the Board of Trustees of the City University of New York, and as to whether they are inappropriate, improper or inequitable.

The Hostos Association shall also have the authority to set up a Budget Subcommittee to perform an initial or a secondary review (as recommended by the Association Budget Committee) of budget proposals.

The initial review of the budget proposals by the Budget Subcommittee shall allow the Association Board to expedite its in-meeting review process during Budget Meetings by reducing the number of proposals presented and voted on at these meetings. If a motion is made to grant this authority to a Budget Subcommittee, the Subcommittee will review all submitted proposals a week prior to the Budget Meeting. The Subcommittee will separate proposals into several groups: those that it would fully approve; those that it would partially approve; those that it would partially approve with supplemental funds; and those that it would prefer to fully discuss in detail with a club/organization representative during the Budget Meeting.

Representatives from clubs and organizations with proposals fully approved by the Budget Subcommittee do not need to attend the Budget Meeting. Representatives from clubs or organizations with proposals that were partially approved or partially approved with supplemental funds are required to attend the Budget Meeting only if the club/organization disagrees with the decision made by the Subcommittee. Representatives from clubs/organizations with proposals that were not approved by the Subcommittee must attend the Budget Meeting.

In order to declare decisions made by the Budget Subcommittee official, a representative from the Subcommittee shall propose a motion during the Budget Meeting to officially approve the decisions made by the Budget Subcommittee. This motion must be seconded and approved.

OSA facilitates scheduling of Budget Subcommittee meetings between subcommittee members and representatives of clubs with proposals referred for subcommittee review. Following the meeting, the subcommittee shall communicate its decision to the Association Secretary, who, in turn, shall inform all the Board members and the Business Office.

D. Structure of Association Board Meetings

Meetings of the Association Board and Budget Subcommittee shall take place as follows:

- Summer Association Board Meeting – Mid-to-late July or early August
- Fall Association Board Meeting – During the first month of fall semester classes

- Fall Budget Subcommittee Meeting – Scheduled between the Fall Association Board Meeting and Fall Budget Meeting, if applicable.
- Fall Association Board Budget Meeting – Within the first six weeks of fall semester classes, following the submission of student organization budget proposals. An additional budget meeting may take place in the following 1-2 weeks.
- Spring Association Meeting – During the first month of spring semester classes
- Spring Budget Subcommittee Meeting – Scheduled between the Spring Association Board Meeting and Spring Budget Meeting, if applicable.
- Spring Association Board Budget Meeting(s) – Within the first six weeks of spring semester classes, following the submission of student organization budget proposals. An additional budget meeting may take place in the following 1-2 weeks.

i. Summer Association Board Meeting

At the summer Association Board meeting, officers will be elected for the academic year ([see Section V\(A\)](#)). Student representatives (6 in total) shall also be appointed at this meeting. Traditionally, the student representatives are members of the College's Student Government Association (SGA).

During this meeting, the members of the Association shall also review spending plans to approve the use of funds for summer earmarks. The nine designated summer earmarks of the Association are: Hostos Children's Center; College Association; Commencement Ceremony; SGO Official Stipends; Sports & Recreation; Student Activity Programming; Student Government; Student Health Services; and University Student Senate. (Note: The funds of the University Student Senate (USS) earmark are automatically activated at this meeting without the need for presenting a spending plan. The use of these funds is managed by USS under the guidance of CUNY's Central Office of Student Affairs.) Entities responsible for these earmarks are detailed in [Appendix A: Association Earmark Lines and Unit or Entity Responsible](#).

The Association has two additional earmarks, with funds available during the summer, which are not designated to a particular entity: Clubs & Organizations; and Media & Communication. Budget proposals to request funds from these earmarks may also be reviewed at this meeting.

ii. Fall Association Board Meeting

At the fall Association Board meeting, the Association Board shall activate the funds of the nine designated earmarks named above in [Section V\(D\)\(i\)](#), plus the Leadership Development earmark, which is only available during the fall and spring semesters.

In addition to reviewing spending plans for these earmarks, the meeting shall be used to establish a budget cap for student organization proposals and non-student organization proposals for use of Clubs & Organizations and Media & Communication earmarked funds. The cap shall be set in accordance with criteria recommended by the Director of Student Activities and approved by the members of the Association Board. See [Section VI\(B\)\(iii\)](#) for more information.

iii. Fall Association Board Budget Meeting(s)

Student organization budget proposals for the fall semester shall be reviewed and voted on at the Fall Association Board Budget Meeting. Association Board members shall have the option to (1) approve the proposal as presented, (2) approve it with a reduced budget, (3) refer the proposal to a subcommittee or (4) reject the proposal.

During the Budget Meeting, the Board members shall also review non-student organization proposals. These proposals shall be created in accordance with the template and budget cap established by the Association.

The Association shall make every effort possible to review and approve all budget proposals at a single Budget Meeting. If this is not the case, a second Budget Meeting shall be held. The members of the Association are authorized to propose a motion during the Fall Association Board Meeting to grant authority to a Budget Subcommittee to review and pre-approve budget proposals prior to the Budget Meeting, as a means to expedite the approval process by the full Association Board. The Budget Subcommittee shall present a report of such pre-approved proposals at the beginning of the Budget Meeting.

iv. Spring Association Meeting

The Association shall hold the spring Association Board Meeting to activate the funds of the ten specifically-designated earmarks. This meeting shall follow the same format as the Fall Association Board Meeting.

If funds allocated to student organizations or non-student organizations during the fall semester were not used, the Association Board members shall propose a motion to disencumber such funds and return them to the earmark line (Clubs & Organizations or Media & Communication) that they originated from.

v. Spring Association Board Budget Meeting(s)

The Association Board shall organize one or more Budget Meetings to review budget proposals submitted by student organizations and non-student organizations. This meeting shall follow the same format as the Fall Budget Meeting(s).

E. Meeting Documents

i. Association Board Meeting Agenda

The agenda for a standard Hostos Association Board Meeting should look as follows:

Agenda

1. Call to order
2. Roll call
3. Association Board elections*
 - a. Chair
 - b. Vice Chair
 - c. Secretary
 - d. Student Representatives
4. Review of minutes from last meeting*
5. Review of budget line balances
6. Review of earmark spending plans
7. Review of budget proposals*
8. Assessment

9. Adjournment

* Agenda items 3, 4, and 6 will be included only if applicable.

ii. Association Board Budget Meeting Agenda

The agenda for a standard Budget Meeting should look as follows:

Agenda

1. Call to order
2. Roll call
3. Review of minutes from last meeting
4. Review of Clubs & Organizations line balance
5. Review of Budget Proposals Summary ([see Section VI\(B\)\(v\)](#))
6. Review of Proposal Presentation Guidelines
7. Review of club proposals
8. Review of new non-student proposals
9. Assessment
10. Adjournment

iii. Meeting Packets

The Office of Student Activities (OSA), on behalf of the Secretary of the Association, shall prepare copies of a meeting packet for all Association meetings. OSA shall store an original paper version of all packet materials for a period of five (5) years, in accordance with records retention regulations. In addition, OSA shall store an electronic version (.pdf format) of all the packet materials for future reference.

A traditional meeting packet shall include:

1. Meeting agenda
2. Meeting attendance sheet
3. Minutes from the previous meeting (if applicable)
4. Items to be reviewed/discussed
5. Revised version(s) of items reviewed/discussed as submitted by the club/organization during the course of the meeting.

VI. SPENDING PLANS AND BUDGET PROPOSALS

Spending plans shall be written in accordance with the available line funds reported by the Business Office (see [Section IV\(B\)\(iii\)](#)), and are submitted by a representative for the responsible entity. (See [Appendix C](#) for details about responsible entities.) In the case of earmarks that are not designated to a particular entity, the organization requesting use of funds shall submit a proposal.

Spending plans and proposals shall be submitted in advance of the meeting to the Office of Student Activities, which will provide copies to board members at the meeting. A representative for the responsible entity must be present at the meeting to answer any questions raised by the Association Board. For earmarks that are not designated to a particular entity, a representative from the organization requesting the use of the funds must attend.

Association Board members may make recommendations about the structure of proposed spending plans and budget proposals. Such recommendations may include, but are not limited to requesting an itemized breakdown of a particular budget allocation.

A. Spending Plans

Spending plans are summaries of projected events and expenses submitted by the units responsible for earmark lines to the Hostos Association. (See [Appendix C](#) for earmark lines and units responsible.) These plans are reviewed at the first Association Board meeting of the summer, fall, and spring semesters. Plans are prepared in accordance with the responsible unit's mission and the funds available in its respective line.

OSA is responsible for requesting and collecting the spending plans for the following earmarks: Children's Center; College Association; Leadership Development; SGO Official Stipends; Sports & Recreation; Student Activity Programming; Student Government; and Student Health Services. In advance of requesting spending plans from responsible entities, OSA will obtain information on the available balance for each earmark line from the Business Office. After obtaining those figures, OSA will send an e-mail to the representative(s) for entities responsible for each earmark line with the date, time, and location of the scheduled Association Board meeting, and the available balance, as provided by the Business Office. In this communication, OSA will also request submission of the spending plan at least three days in advance of the Association Board meeting, and notify the responsible entity that a representative must attend the meeting to give a summary of the spending plan and respond to any questions from Association Board members.

All responsible entities shall prepare one spending plan, with the exception of the Student Government Association (SGA); SGA must prepare two spending plans. (See [Section VI\(A\)\(i\)](#) for further details.) The Children's Center prepares an invoice in addition to its spending plan as a means to transfer funds from Association to their operating account, as the Children's Center uses its earmarked funding for operations. (See [Section VI\(A\)\(ii\)](#) for further details.)

i. SGA Spending Plans

SGA must prepare two spending plans for each Association Board meeting. One spending plan shall be prepared for the SGO Stipends earmark line, named as such because the SGA was referred to as the Student Government Organization (SGO) at the time that the budget lines were established and named. The other spending plan shall be prepared for the Student Government earmark line, with funds permitted for use to organize SGA events, to buy supplies, and to buy "giveaways." These spending plans shall be reviewed and approved by the Student Senate prior to the Association Board meeting. The Director of

Student Activities or respective SGA Advisor shall advise SGA members on what events and supplies traditionally form part of the Student Government earmark spending plan.

ii. Invoices for Children's Center Allocation

Through the use of referenda (See [Section IV\(B\)\(ii\)](#)), a portion of student activity fee funds are earmarked for the Children's Center program. Each semester, the Children's Center must submit an invoice to utilize funds under the Children's Center earmark line for operating expenses. The Secretary of the Association Board (or OSA on their behalf) contacts the Director of the Children's Center (the individual responsible) to request an invoice be submitted to OSA. The College Accountant in the Business Office with fiscal responsibility for Association prepares an invoice on behalf of the Children's Center, indicating the semester and fees amount collected. Once the invoice is submitted, OSA submits a disbursement voucher and signature card (see [Section VIII\(F\)](#)) to the accountant responsible for managing Association funds and the funds are transferred to the Children's Center's operating account.

See [Appendix D](#) for a sample invoice.

B. Budget Proposals

Budget proposals are intended for the use and distribution of funds from the two earmark lines not designated to a particular entity: Clubs & Organizations; and Media & Communication. The Office of Student Activities shall serve as the unit that requests and receives budget proposals for the use of funds from these two earmark lines. Once allocated, the club, committee or organization which was awarded the funds shall be entity responsible for managing the funds assigned to it out of this line.

i. Club or Organization Budget Proposal Template

The Secretary of the Association shall distribute the budget proposal template ([Appendix E](#)) to all certified student organizations following the completion of the club registration process (generally by the third week of classes). At that time, these organizations receive an email that includes the budget cap (see [Section VI\(B\)\(iii\)](#)), relevant deadlines, the budget proposal template, and a sample proposal. All student organization budget proposals shall include the name of the club, its mission, the signature of the club advisor, the proposed event(s) and the itemized budget for such event(s).

Student organizations shall use the template in [Appendix E](#) to create and submit their budget proposals for the semester. Preferably, the officers of a club or organization shall complete this template digitally. If officers do not feel comfortable completing the template on a computer, they may complete a paper copy, writing the information in print and as neatly as possible.

On the template, clubs and organizations are instructed to address their programming needs by organizing only one (1) event per semester. If a club or organization intends to plan more than one event, it may request funds for the additional event by either listing the second event on page 2 of the template, or submitting an additional copy of page 2 with the details for the additional event.

ii. Non-Student Budget Proposal Template

The Clubs & Organizations earmark line of the Association budget offers other campus organizations (e.g. planning committees, student courses, professors who do not advise student clubs) the opportunity to request funds to organize an event or series of events for the college community. These entities may request funds from the Association by completing a copy of the template in [Appendix E](#).

Proposals submitted using this template will be reviewed after all proposals from certified student clubs and organizations are reviewed.

iii. Budget Caps

The Association shall establish a budget proposal cap (“budget cap”) for Clubs & Organizations earmark budget requests during the fall and spring semesters. This cap is intended to provide equal access to funds by regulating the funding amount that may be requested. The cap allows each club or organization to have an opportunity to request funds, ensures that no club or organization monopolizes the use of the funds, and ensures that the total amount of funds requested does not exceed the available funds in the earmark line.

The budget cap may be established by dividing the amount of funds available on the line by the number of anticipated proposals, rounding down to the nearest 100 or multiple of 25. The Association also has the authority to establish different budget cap amounts based on the anticipated productivity of the club/organization. A club that has an established history of holding its proposed event(s) every semester may be eligible to apply for a larger budget cap than a club/organization that was just established.

Currently, OSA reviews the number of returning and new certified student clubs and organizations each semester and, in consultation with SGA members on the Association Board, establishes three (3) budget cap amounts each semester: returning clubs, new clubs, and certified organizations (committees). In years past, returning clubs are provided a \$1,500 budget cap, new clubs are granted a \$500 budget cap, and committees have a \$250 cap. The same budget cap(s) apply to non-student proposals.

As with the Clubs & Organizations earmark, the Association reserves the right to establish a budget cap for the Media & Communications earmark to provide equal access to funds. The decision to place a budget cap on Media & Communications budget requests is based on the number of entities (more than one) requesting and/or receiving allocations from that earmark.

iv. Supplemental Funds Lines

Each semester, the Association may designate one or more supplemental funds lines prior to the (first) Budget Meeting. These lines are designated in anticipation of regularly-submitted (i.e. annual) proposals that would exceed a budget cap, with the purpose of assisting the sponsoring clubs and organizations with funding needs. Prior to establishment of the budget cap, supplemental funds are set aside, generally in the amount of \$5,000, \$7,500, or \$10,000, as determined for a particular semester by Association Board members. This funding traditionally comes from the Clubs & Organizations line.

Example: The Association sets up a Pinning Ceremony Assistance line in the amount of \$2,400.00 in anticipation of four annual Allied Health Pinning Ceremony proposals from certified student clubs. Each of these organizations are then eligible to receive the full budget-capped funding available (\$1,500.00), plus an additional \$600.00 from the Pinning Ceremony Assistance line (\$2,400.00 divided by 4) to hold their proposed event.

Additionally, the Association has the authority to set up a generic Club Assistance line to support budget proposals that only slightly exceed the budget cap. The amount allocated for the Club Assistance line is usually in increments of \$2,500 (\$2,500, \$5,000, \$7,500 or \$10,000). Example: Club A submits a budget proposal that exceeds the budget cap by \$75.00. Rather than reducing the awarded funding to the capped amount, the Association Board may vote to approve the budget as proposed by awarding \$1,500.00 from Clubs & Organizations and \$75.00 from the Club Assistance line.

v. Budget Proposals Summary

Prior to every Budget Meeting (see [Section V\(D\)](#)), OSA shall create a Budget Proposals Summary. This summary will include: (1) the name of every organization requesting funds; (2) the amount of funds being requested; (3) the budget cap for the particular type of organization; (4) the amount by which the funds requested exceed the budget cap (if applicable); and (5) the balance of the Clubs & Organizations line if all the budget proposals are accepted. See [Appendix F](#) for a sample summary.

vi. Association Board Review of Budget Proposals

The Association Board generally reviews budget proposals during Budget Meetings. The procedure governing review of budget proposals is as follows:

1. Proposals are reviewed in the order that they were submitted to the Office of Student Activities, with order of receipt indicated on the Budget Proposals Summary.
2. A representative from the club/organization shall give a brief (2-3 minutes) summary of the event(s) listed on the budget proposal. *Note: consideration of a budget proposal will be postponed (“tabled”) if no representative is present.*
3. The Association Board shall consider the mission of the club/organization, the information presented, the events proposed, and the event’s cost per person to make a decision on the amount awarded to the club/organization.

The amount awarded would fall into one of these categories:

- Full approval of the budget
- *Partial approval of the budget*, with indication of which part(s) were not approved
- *Partial approval with supplemental funds* (see [Section VI\(B\)\(iv\)](#)).
- *Partial approval with recommendation for second review*. The Association Board will review this proposal a second time once all other budget proposals have been reviewed, provided that there are still enough funds available to grant additional money to this club/organization.
- *Referred to Budget Subcommittee*. This option is used when the information presented is considered unclear or insufficient and the Association Board chooses to discuss the particular proposal with the club/organization at a separate meeting. Once a decision is made by the Budget Subcommittee, that information is communicated to the Secretary who, in turn, informs all the Board members.]

Clubs and organizations that submit proposals will be informed immediately about the budget decision, through the representative in attendance. Representatives will also be advised on the course of action (to begin planning the event(s), stop by the Office of Student Activities to set up a meeting with the Budget Subcommittee, etc.) that should follow.

C. Association Budget Reports

The Business Office shall create and maintain budget reports to monitor all Association allocations and transactions based on banking transactions. The Business Office provides OSA with an initial budget based on enrollment and collections divided into referenda categories (earmarks), as described in [Section IV\(B\)\(ii\)](#), and these allocations are the totals presented at Association Board meetings and—subject to adjustment and final approval by the Board of Directors—used by OSA for reconciliations of its own budget reports.

Details on separate budget reports maintained by the Business Office can be found in [Section IV\(B\)\(III\)](#).

OSA shall, independently, create and maintain separate Association budget reports during the summer, fall, and spring semesters to monitor funds allocated and how those funds are spent. One budget report will track funds allocated to the 10 earmark lines with an entity responsible; another will track funds allocated to club and organizations. Information about the funds allocated to each earmark entity or club/organization shall be captured from the minutes of the respective Hostos Association Board or Hostos Association Board Budget meeting. The budget report shall be used by OSA to make sure that an earmark entity or club/organization does not exceed its allocation.

The OSA budget report shall include the following fields:

- Date
- Club/Organization
- Distribution Number
- Payee
- Purpose
- Amount
- Balance
- Check # (Note: This information will be included once the Business Office processes the respective payment.)

D. SGA Stipends

At the beginning of the summer, fall, and spring semesters, a spending plan shall be developed by SGA officials that outlines the stipend that each SGA member receives. At that time, OSA shall contact the President and Treasurer of the Student Government Association (SGA) with regards to submitting the plan; OSA also provides a copy of at least one previous SGA stipend spending plan for reference. The spending plan should also outline how often the stipends will be issued. Generally, stipends are issued one (1) time during the summer session, four (4) times during the fall semester, and four (4) times during the spring semester, though an SGA administration may decide to issue fall and spring semester stipends five (5) times per semester.

As students cannot conduct financial transactions directly, stipends should be requested in the form of a memorandum sent by the Director of Student Activities (the advisor to SGA) or other OSA representative to the Business Office. The memo should list the time period or month that is being covered; the name and Empl ID of each SGA member; the stipend amount each member will receive; and each member's position within SGA. Each SGA member must also complete a W-9 form at OSA. OSA, in turn, will submit the W-9 forms to the Business Office.

OSA shall maintain a record of stipends issued to each SGA member to ensure that totals do not surpass the mid-year or annual stipend cap established by the CUNY Board of Trustees. (See [Policy 7.156](#) for current stipend caps.) A member's fourth or fifth per semester stipend payment should be adjusted as necessary to ensure that this cap is observed. (See [Appendix G](#) for a sample SGA Stipend Record.)

OSA shall communicate with the University Student Senate (USS) to determine whether Hostos representatives serving as USS Delegates or Alternates are eligible to collect a stipend from USS. Students who are eligible to collect a stipend from USS must inform OSA whether they prefer to continue collecting the stipend for serving in the Hostos SGA or whether they will collect the stipend for USS. If an eligible SGA member decides to collect the USS stipend, the SGA administration shall have the power to request that the funds originally allocated to that individual's stipend be transferred from the SGA

Stipends line to the SGA Programming line. These transferred funds, in turn, could be used to organize events or to purchase food or supplies.

If an SGA member eligible to receive a stipend has an outstanding tuition balance, the stipend shall be redirected to pay the outstanding balance until all charges are paid in full.

VII. PROCUREMENT AND SPENDING GUIDELINES

The Association shall follow the guidelines set forth in the [The City University Fiscal Handbook for the Control and Accountability of Student Activity Fees](#) (“Fiscal Accountability Handbook”) for all procurement transactions.

A. Orders

With the exception of SGA-related earmarks, entities responsible for Association earmarks (see [Appendix C](#)) work directly with Business Office to submit purchase orders or pay balances on College-issued credit cards.

i. Purchases by Student Clubs and Organizations

Student clubs and organizations have two options for making purchases with Association funds. OSA may place orders on behalf of clubs and organizations using its business accounts or the credit card issued to the Director of Student Activities. Clubs and organizations also have the option to place orders using an officer or advisor’s personal credit card, and submitting documents for reimbursement.

For items purchased by OSA using a purchase order, OSA shall use a purchase order number (P.O. #) system to identify the club/organization that the order was placed for; the event for which the items ordered; and the date that the order was placed. (Example: The P.O.# for SGA’s STEM Olympiad may read “SGA-STEMOlym-Water-032418” (with the date that the order was placed rendered as the number 032418).)

In instances when tax is charged for the order, OSA shall contact the vendor to determine if a waiver would be granted following submission of a tax exempt form (see [Section VII\(H\)](#)). If the vendor does not accept the tax exempt form, then the form denial should be noted on the disbursement voucher used to pay for the transaction.

See [Section VIII\(A\)](#) for information regarding disbursement vouchers.

B. Catering for Events

Catering requests may be placed either with a school vendor or an outside entity. All food and beverages served at public events in the College cafeteria shall be provided by the food services concession, as per contractual requirements (namely, the right to first refusal), with the exception of food that the vendor is not capable of preparing or serving (i.e. halal). Public events outside the College cafeteria may be catered by external caterers licensed by the New York City Health Department.

As a means to ensure reasonable and appropriate limits on spending, guidelines for catering expenses are aligned with rules set forth in [Section 8.1](#) of the New York City Comptroller’s Directive on Travel, Meals, Lodging and Miscellaneous Agency Expenses (“Directive 6”). As per these regulations, the cost of catering per person should be limited to 50% of the allowance for light meals, and 70% for modest meals. (Note: For FY 2019, this equates to \$9/\$13.50 (light/modest) for breakfast; \$9.50/\$14.25 for lunch; and \$17/\$25.50 for dinner.). Exceptions can be made if the items being ordered are based on specific dietary needs or for special events.

For entities using funds allocated from the Clubs & Organizations, Media & Communications, or Student Government earmarks, catering orders with the college food vendor or an outside vendor shall be placed through OSA.

i. Catering Requests with Outside Vendors

Once a vendor is identified, a tax exempt form should be presented to the establishment; as a 501(c)3 non-profit organization, taxes should be waived on purchases using Association funds.

All entities making catering purchases from outside vendors with Association funds shall obtain and keep a record of the vendor's [Food Service Establishment Permit](#). Entities placing a catering request through OSA should also obtain a copy of the vendor's menu and business card (if applicable), and submit this information to OSA with the completed disbursement voucher.

Student organizations using external caterers must furnish OSA with a copy of the vendor's food license, in addition to their space request

All vendors should provide a valid invoice to the entity placing the order. A valid invoice should list:

- Name of the establishment, address and phone number
- Invoice number
- Date of order
- Items ordered and price for each (including delivery cost, if applicable)
- Invoice total

C. Gift Cards

Association funds may be used to purchase gift cards for raffle prizes or for use as awards during events, as approved by the Association Board through the budget proposal process.

Entities using funds allocated from the Clubs & Organizations, Media & Communications, or Student Government earmarks may be purchased by OSA on behalf of the club/organization, or they may be purchased by a club/organization officer or advisor.

There shall be a list of individuals who received the gift cards. More information about lists of winners can be found in [Section VIII\(G\)](#).

The list of winners should be attached to the disbursement voucher(s) covering the purchase cost (or reimbursement for) gift cards.

D. Trips

Travel and trips paid for through Association funding shall operate in accordance domestic and international travel guidelines as approved by the CUNY Board of Trustees (including [CUNY Student Domestic Trip and Travel Guidelines](#) and [CUNY International Travel Guidelines](#)) regarding student participation.

The responsible entity or Office of Student Activities, as relevant, shall make the arrangements necessary for students to participate in a trip, conference, or retreat off-campus. These arrangements may include transportation (public, charter bus or by plane), admission/registration, snacks/meal(s) and hotel accommodations.

Student participants must complete a waiver of liability. This waiver must be signed by a parent/guardian if the student is under 18 years of age.

Relevant forms, including the [Off-Campus Student Travel Approval Form](#) and [Off-Campus Activity Participation, Waiver, and Emergency Contact Form](#), can be found on the [CUNY Office of Environmental, Health, Safety and Risk Management website](#).

E. Price Comparisons

Any club/organization/entity interested in making a purchase or placing a merchandise order of more than \$250.00 shall submit two (2) price comparisons indicating the price charged by two additional vendors for the same (or as similar as possible) merchandise. [Appendix H](#) for an example of a standard price comparison.

F. Corporate Credit Cards

Administrative directors may be issued a corporate credit card to make purchases. The Director of Student Activities may use this corporate credit card to make purchases and travel reservations on behalf of OSA, clubs/organizations, the SGA, and the Student Leadership Academy. The Director of Athletics and the Dean of Students may use this credit card to make purchases and travel reservations on behalf of the Athletic Department, including purchases on the Association Sports and Recreation earmark line.

G. Receipts

Entities using Association funds have the option to make purchases from local vendors. If this option is exercised, the individual(s) making the purchases shall try to obtain receipts that are as detailed as possible. Ideally, the following items should be clearly indicated:

1. Store name and information
2. Date and time of purchase
3. Items bought described in detail
4. Payments made

See [Appendix I](#) for samples of satisfactory and unsatisfactory receipts.

H. Tax Exempt Forms

As a IRS section 501(c)(3) organization [granted sales tax exempt status by the State of New York](#), the Association is eligible for exemption from paying sales tax on purchases. OSA shall collaborate with the Business Office to provide clubs and organizations with an Exempt Organization Certificate (Form ST-119.1) for use in relevant transactions with vendors. If a vendor agrees to accept the Exempt Organization Certificate, the form must be completed with the name and address of the vendor, the address of record for the Association, the exempt organization number of the Association, and the signature of the Association's business manager. Vendors shall maintain a copy of the tax exempt form for their records.

VIII. ACCOUNTING AND DISBURSEMENT

A. Disbursements

OSA uses an internal system of disbursement vouchers to track spending on earmarked and non-earmarked lines against approved budget allocations, with the exception of disbursements from the SGO Official Stipends earmark (as per [Section VI\(D\)](#)).

The disbursement voucher form is used to request a check be made to pay an individual or an organization for merchandise sold or services rendered. Disbursement vouchers are numbered using a reference system; the structure of these reference codes is detailed in [Appendix J](#).

In instances when a payee submits a disbursement voucher with over ten (10) receipts, OSA shall prepare a Disbursement Receipts Summary (see sample in [Appendix K](#)). The summary shall include:

- Disbursement number
- Payee's name
- Event or purpose
- Location/place
- A table listing all the vendors, item(s) purchased, and receipt amount
- Total amount of reimbursement

OSA shall maintain a record of every disbursement request sent to the Business Office through the use of a form called a Disbursement Drop-Off Confirmation. This form is used to provide evidence that disbursement vouchers were delivered to the Business Office by OSA staff. See [Appendix L](#) for a copy of the form.

After a disbursement voucher is completed, the accountant assigned to oversee finances for the Association checks the request against duplicates and available funds. Once the accountant confirms funds are available and the request is not a duplicate, a check request is made and signed by the Executive Director of Business and Finance. Another accountant is assigned the task to generate the check.

Once generated and reviewed by the Executive Director of Business and Finance, the check is forwarded for two separate signatures. The following personnel are authorized to provide the required signatures: Vice President of Administration and Finance; Budget Director; Executive Director of Business and Finance. All checks generated for the Association require two signatures.

The Business Office submits an online report to the institution where the Association bank account is held (i.e. JPMorgan Chase) via its positive pay verification module. This system is used to confirm information regarding check numbers and values for every check issued on behalf of the Association.

Once signed, most checks are sent to the Bursar's Office, accompanied by a check register, for handling and distribution:

- Checks issued to college accounts (e.g. Hostos Tuition & Fees, Hostos Exchange Account) are deposited in the appropriate accounts by the Bursar staff.
- All payroll checks processed by Automatic Data Processing, Inc. (ADP) from Association accounts are picked up from the Bursar's Office by the payee.

- Remaining checks on the register—including disbursements to vendors paid directly by OSA, and to students—are picked by an OSA staff member.

Checks for graduation and commencement activities or for insurance premiums are mailed directly from the Business Office by a staff member and not sent to the Bursar's Office for handling.

B. Check Pick-Up Confirmation (CPUC) and Mailed Check Confirmation (MCC)

OSA shall keep a record of checks processed by the Business Office from the Association bank account for instances where disbursement checks are not managed directly by the Business Office. This record shall be maintained through the use of the Check Pick-Up Confirmation (CPUC) form and the Mailed Check Confirmation (MCC).

The CPUC is used to record checks received directly by the individual payee from OSA staff. The CPUC shall record the name and signature of the person who picked up the check; the date that the check was picked up; and the initials of the OSA staff member who handled the transaction. In addition, the CPUC should include a full copy of the check.

The MCC is used to record checks mailed to vendors by OSA. The MCC shall be completed with the name and address of the vendor; the date that the check was mailed; and the initials of the OSA staff member who handled the transaction. In addition, the MCC should include a full copy of the check.

Copies of every CPUC and MCC shall be scanned by the office and kept in an electronic filing system for future reference purposes.

See [Appendix M](#) for a copy of the CPUC and MCC forms.

C. Disbursement Records

OSA shall keep copies of all disbursements it processes, organized and stored in disbursement binders. For earmarks managed by OSA and for earmarks OSA assists other entities with ([Appendix C](#)), a physical binder or folder is maintained during the semester in which funds are allocated (summer, fall, and spring); paper copies are later scanned and stored indefinitely. Records for SGO Official Stipends (in the form of an official memorandum as per [Section VI\(D\)](#)) are stored electronically in the form of PDF files.

D. Outstanding Invoice Review

OSA shall review vendor accounts for outstanding balances on behalf of the following earmarks:

- Children's Center
- Clubs & Organizations
- Commencement (only if the order was placed through OSA)
- Leadership Development
- Media & Communication
- Sports & Recreation
- Student Activity Programming
- Student Government Association

- Student Health Services

OSA shall communicate with vendors providing products or services for the above earmarks but who have not submitted their invoices for processing, to ensure that these documents are received before the end of the fiscal year. In the event that OSA is unable to obtain supporting documentation for the outstanding invoice(s), then the matter shall be referred to the Business Office.

The Business Office shall review any outstanding invoices for the above earmarked lines in addition to the following lines:

- College Association
- Commencement

The Business Office will attempt to obtain supporting documentation for any outstanding invoices; checks cannot be processed without a vendor invoice.

E. Signature Cards

Signature cards shall be used to maintain a record of the names and signatures of those individuals (e.g. directors for entities responsible for earmarks, student club officers and advisors, SGA members) deemed fiscally responsible for funds granted by the Association, and the applicable academic year and semester. OSA will request and maintain records of completed signature cards. See [Appendix N](#) for sample signature cards.

i. Earmark Signature Card

Each completed earmark signature card shall indicate the budget line the funds were allocated from (i.e. Children's Center; College Association; Commencement; Leadership Development; Sports & Recreation; Student Activity Programming; Student Health Services). The form shall also indicate the name(s) of the individual(s) authorized to sign disbursement vouchers in the capacity of Person Responsible, as well as those authorized to sign in the capacity of Administrative/Faculty Member.

ii. Club or Organization Signature Card

Each certified club/organization that is awarded funds by the Hostos Association Budget Committee completes a Club or Organization Signature Card. Each completed signature card shall indicate the budget line the funds were allocated from (Clubs & Organizations or Media & Communication) and the name of the club/organization entitled to use the funds. The form shall also indicate the names of the club/organization officers and their advisor(s).

Clubs and organizations will fill out the relevant signature card based on the number of officers it has; the version for clubs/organizations with 1 or 2 officers, or the version for clubs/organizations with 4 officers. The form for clubs with 4 officers has space for the name and signature of a secondary advisor, but secondary advisors are not required; that line may be left blank if not applicable.

iii. SGA Signature Card

Given that all Student Government Association (SGA) members have the power to request SGA funds and organize SGA events, members of the SGA shall complete a SGA Signature Card. This signature card shall include slots for every member to fill out their name and sign next to his/her respective position.

F. Service Contract Signatures

The Director of Student Activities is authorized to review and sign all contracts for clubs & organizations, the SGA, and OSA. In the absence of the Director of Student Activities, the Dean of Students shall sign these contracts.

The Dean of Students shall review and sign earmark contracts for the Children's Center, Leadership Development, Sports & Recreation and Student Health Services lines. In the absence of the Dean of Students, the Vice President of Student Development and Enrollment Management shall sign these documents.

The Executive Director of Business and Finance or their designee shall review and sign earmark contracts for the College Association and Commencement lines.

G. Lists of Recipients and Winners

A list of recipients shall be kept for any custom order in which the price per unit exceeds \$10.00. These lists of recipients shall include:

- Name of the sponsor
- Name(s) of recipient(s)
- Recipient signature(s)
- Date that each recipient collected the merchandise
- Name and signature of a representative from the club/organization that placed the order or held the event.

In the event that not all items or prizes are distributed, this fact will be noted on the disbursement voucher, along with the storage location of the items.

A list shall also be kept of individuals who win or are awarded gift cards or other items at an event where the value of the prize exceeds \$10.00. This list must include the type of gift card/prize and its value. The list of winners should include:

- Name of the club/organization
- Name of the event
- Date, time and place of the event
- Type of gift card(s)/prize and value(s)
- Name of the winner(s)/awardee(s)
- EMPL ID number of the winner(s)/awardee(s)
- Signature of the winner(s)/awardee(s)
- Name and signature of a club/organization representative indicating that he/she confirms the distribution of the gift card(s)/prize(s)

Sample lists can be found in [Appendix O](#).

IX. ADDITIONAL OPERATIONAL GUIDELINES

A. Records Retention

As per CUNY Guidelines, the Association complies with the records retention and disposition policy issued by the University as the [CUNY Records Retention and Disposition Schedule](#).

B. Update and Periodic Review

The College's Business Office will be responsible for the periodic review and revision of this policy, as well as ensuring that all appropriate parties are informed of the guidelines stated above.

The recommended participants of these review process shall include:

- A representative from the Office of Administration and Finance
- A representative from the Business Office
- A representative from the Office of Student Activities

Particular attention shall be paid during the review to spending guidelines, which shall be in accordance to those of the University or the City.

X. GUIDANCE

This section contains links and/or references to the authorities and documents governing this policy:

Consolidated Laws of New York: Not-for-Profit Corporation Law – <https://www.nysenate.gov/legislation/laws/NPC>

New York State Charities Bureau - www.oag.state.ny.us/charities/charities.html

American Institute of Certified Public Accountants – www.aicpa.org

National Association of College and University Business Officers – www.nacubo.org

Governmental Accounting Standards Board – www.gasb.org

Internal Revenue Service – www.irs.gov

New York State Department of Taxation and Finance - <https://www.tax.ny.gov/default.htm>

CUNY Policy Site – <http://policy.cuny.edu/policyimport/index.html>

Bylaws of the Board of Trustees of the City University of New York – <http://policy.cuny.edu/bylaws/>

The City University Fiscal Handbook for the Control and Accountability of Student Activity Fees (“Fiscal Accountability Handbook”) – https://www.cuny.edu/about/administration/offices/sa/advocacy-referral/fiscal_accountability_handbook.pdf

Financial Management Guidelines for College Associations – <http://www2.cuny.edu/wp-content/uploads/sites/4/page-assets/about/administration/offices/budget-and-finance/resources/College-Associations-Policy-final.pdf>

CUNY Domestic and International Travel Guidelines – <http://www2.cuny.edu/about/administration/offices/ehsrn/heathandsafety/travel/>

Bylaws of the Eugenio Maria De Hostos Community College Association, Inc. – http://www.hostos.cuny.edu/Hostos/media/Division-of-Administration-and-Finance/Business/Hostos_Association_Bylaws.pdf

CUNY Manual of General Policy - http://policy.cuny.edu/policyimport/manual_of_general_policy/index.html#Navigation_Location

APPENDIX A: SAMPLE FEE PAYMENT POLICY PROCESS & TIMING MEMO

A sample of the memo sent by CUNY for managing mandatory fee transfers appears below.



SUBJECT

FEE PAYMENT POLICY PROCESS & TIMING for FY 2018

1. **PURPOSE:** To provide guidance on the Fee Payment recording process and transfer timing in FY 2018.
2. **BACKGROUND:** As of FY15, the University implemented a policy that Mandatory Fee payment amounts will be based upon the amount collected rather than the amount billed (charged). Mandatory Fees include the Student Activity Fee, University Student Senate (USS) Fee, Technology Fee, Material and Transportation Fee, and Consolidated Fee.

The fees collected will be sent to the following recipients:

| GL Account # for Various Fee Receivable: | Senior College: | Community College: |
|--|------------------------|--------------------------|
| Acct# [redacted] - Student Activity Fee | College Association | College Association |
| Acct# [redacted] - University Student Senate Fee | Student Senate Account | Student Senate Account |
| Acct# [redacted] - Technology Fee | IFR – NY State | NY City* |
| Acct# [redacted] - Consolidated Fee | IFR – NY State/CUNY | IFR – NY State/CUNY |
| Acct# [redacted] - Material & Transportation Fee | IFR-Colleges | Non-Miscellaneous Income |

* Technology Fees for Community Colleges will be remitted to New York City in order to cover expenses.

3. **PROCEDURE:**

Student Financials (SF) payment process:

Prior November 1, 2016 the fees paid amount was retrieved from CUNYfirst – Student Financials using the query: [redacted] (this query separates full-time and part-time enrollment).

Starting November 1, 2016 the fees paid amount should be retrieved from CUNYfirst – Student Financials using the query: [redacted] ([redacted] can be run in the CUNYfirst – Student Financials Reporting Instance by term to get a breakdown by full-time and part-time enrollment if required. Report should be compared with the [redacted] query by term and EmplId.)

Please submit banking information (e.g. bank name, bank ABA# (for ACHs), account name, and account number) for Student Association accounts directly to OUC – Treasury, Cash Management.

| APPROVED | DATE | NUMBER | SUPERSEDES | PAGE 1 OF |
|----------------|-----------|--------------------|------------|-----------|
| SPM 5/23/17 | 5/23/2017 | Mandatory Fee FY18 | 12/7/2016 | 3 PAGES |

APPENDIX B: SAMPLE ASSOCIATION BUDGET - PROFIT & LOSS BUDGET VS. ACTUAL REPORT

Cover Page:

HCC STUDENT ASSOCIATION
Profit & Loss Budget vs. Actual
July 2016 through June 2017

| Income | Enrollment | Budget | Amount Received | Receivable Balance | |
|-------------------------------|---------------------|--------------------------|--------------------------|---------------------------|---------|
| | | | | | BUDGET |
| Fees | | | | | FY16-17 |
| Summer 2016 | \$42,516.25 | \$32,802.20 | 26,922.25 | 15,594.00 | 77% |
| Fall 2016 | \$346,145.25 | \$319,387.75 | 307,563.89 | 38,581.36 | 92% |
| Spring 2017 | \$334,657.75 | \$308,468.43 | 293,095.05 | 41,562.70 | 92% |
| Total Fees: | <u>\$723,319.25</u> | <u>660,658.37</u> | <u>627,581.19</u> | <u>95,738.06</u> | |
| Aponte Fund for Athletics | | 2,303.03 | 2,303.03 | | |
| Career Club-FY10-11 | | 379.34 | 379.34 | | |
| Total Revenues | | <u>663,340.74</u> | <u>630,263.56</u> | <u>95,738.06</u> | |
| Expense | | Budget | TOT ENCUM | Available Balance | |
| Children's Center | | 43,964.59 | 43,852.47 | 112.12 | |
| Clubs & Organizations | | 184,092.07 | 170,712.58 | 13,379.49 | |
| College Association | | 25,079.60 | 25,016.31 | 63.29 | |
| Commencement | | 43,964.59 | 42,089.00 | 1,875.59 | |
| Leadership Development | | 11,331.00 | 10,967.00 | 364.00 | |
| Media & Communication | | 10,821.22 | - | 10,821.22 | |
| SGA Official Stipends | | 70,063.74 | 68,059.00 | 2,004.74 | |
| Sports & Recreation | | 147,001.78 | 143,599.00 | 3,402.78 | |
| Student Activity Programming | | 21,982.30 | 21,228.00 | 754.30 | |
| Student Government Assoc. | | 73,500.89 | 71,779.00 | 1,721.89 | |
| Student Health Services | | 28,856.60 | 28,874.00 | (17.40) | |
| Total Expenses from | | | | | |
| Student Fee Allocation | | <u>660,658.37</u> | 626,176.36 | <u>34,482.01</u> | |
| & Aponte Fund | | <u>663,340.74</u> | <u>626,176.36</u> | <u>37,164.38</u> | |

Sample Detail Page (1 of 25 total)

| Date | Budget Line | Purpose | Amount Approved | Vendor | Ck. Date | Ck. No. | Amount Paid | Encumbrance Balance | Voucher # |
|---|-------------------|---|------------------|----------------------------------|------------|---------|------------------|---------------------|-----------|
| Hostos Community College Students Association Budget - Expenditures | | | | | | | | | |
| FY16-17 (From July 1, 2016 through June 30, 2017) | | | | | | | | | |
| As of 7/1/16 | | | | | | | | | |
| 07/28/16 | SUMMER 2016 | INV# FY16-17-4 | 2,500.00 | HCC CHILDREN'S CENTER | 6/21/2017 | 20719 | 2,500.00 | - | |
| 08/28/16 | FALL 2016 | INV# FY16-17-4 | 20,550.00 | HCC CHILDREN'S CENTER | 6/21/2017 | 20719 | 20,550.00 | - | |
| 03/25/17 | SPRING 2017 | INV# FY16-17-4 | 20,802.47 | HCC CHILDREN'S CENTER | 6/21/2017 | 20719 | 20,802.47 | - | |
| TOTAL Children Center | | | 43,852.47 | | | | 43,852.47 | - | |
| 07/28/16 | COLLEGE DISCOVERY | INV# H46626-PRE-AWARD CEREMONY BREAKFAST-07/28/16 | 1,410.00 | METROPOLITAN FOOD SERVICE, INC. | 8/26/2016 | 20108 | 500.00 | 910.00 | CL19100 |
| | | INV# 1500002-5-07/25/16 | | GIOVANNI'S RESTAURANT | 8/25/2016 | 20089 | 907.05 | 2.95 | CL19101 |
| 07/28/16 | SGA RETREAT | LOGGING-V13442-08/16/16 | 6,945.00 | HCC EXCHANGE A/C | 5/1/2017 | 20587 | 4,820.00 | 2,325.00 | CL19104 |
| | | TRAVEL-V13442-08/22/16 | | HCC EXCHANGE A/C | 5/1/2017 | 20587 | 1,050.00 | 1,275.00 | CL19105 |
| | | CREDIT CARD FEE-V13442-08/22/16 | | HCC EXCHANGE A/C | 5/1/2017 | 20587 | 41.47 | 1,233.53 | CL19106 |
| | | LOGGING-V13757-09/07/16 | | HCC EXCHANGE A/C | 5/1/2017 | 20588 | 372.00 | 861.53 | CL19107 |
| | | INV# H47095-MEMORIAL GARDEN EVENT-09/07/16 | | METROPOLITAN FOOD SERVICE, INC. | 10/27/2016 | 20173 | 728.75 | 132.78 | CL19110 |
| 07/28/16 | THE HEALING | 26 TICKETS-THE HEALING-V13327-07/08/16 | 552.50 | HCC EXCHANGE A/C | 5/1/2017 | 20586 | 552.50 | - | CL19102 |
| 08/28/16 | CLUB ASSISTANCE | MATS-V14062-11/02/16 | 7,200.00 | HCC EXCHANGE A/C | 5/1/2017 | 20589 | 71.99 | 7,128.01 | CL19142 |
| | | INV# 180007-5-11/15/16 | | GIOVANNI'S RESTAURANT | 12/1/2016 | 20235 | 32.05 | 7,095.96 | CL19159 |
| | | TRAN# 1873-10/28, 2396, 2397 & 2399-11/17, 2492, 2493 & 2496-11/22, 2911-12/09, 3 | | BARNES & NOBLE BOOKSELLERS, INC. | 1/26/2017 | 20381 | 2,099.50 | 4,996.46 | CL19225A |
| | | TRAN# 1174-10/11, 1229 & 1235-10/13, 1928-10/31, 2398-11/17, 2895-12/08, 2905-12/ | | BARNES & NOBLE BOOKSELLERS, INC. | 2/14/2017 | 20421 | 1,817.03 | 3,179.43 | CL19256B |
| | | FOOD-REIMB-12/06/16 | | SOTO HECTOR W | 1/11/2017 | 20358 | 37.50 | 3,141.93 | CL19229 |
| | | SERVICE-11/08/16 | | LOPEZ PATRICIA | 2/14/2017 | 20404 | 100.00 | 3,041.93 | CL19254 |
| | | TRAN# 2677, 2678, 2679 & 2680-12/02, 2894-12/08, 2906 & 2907-12/09/16 | | BARNES & NOBLE BOOKSELLERS, INC. | 3/10/2017 | 20462 | 962.00 | 2,079.93 | CL19262 |
| | | TRAN# 3875-01/19, 5746 & 5747-02/21 & 6094-02/27/17 | | BARNES & NOBLE BOOKSELLERS, INC. | 3/10/2017 | 20462 | 575.82 | 1,504.11 | CL19268 |
| | | TRAN# 2048-11/03, 3636-01/04, 4724 & 4726-02/03/17 | | BARNES & NOBLE BOOKSELLERS, INC. | 4/5/2017 | 20502 | 840.48 | 663.63 | CL19272 |
| | | TRAN# 6799-03/13, 7021 & 7022-03/17, 7273, 7274 & 7275-03/24/17 | | BARNES & NOBLE BOOKSELLERS, INC. | 4/5/2017 | 20503 | 1,050.00 | (386.37) | CL19285 |
| | | TRAN# 2266-11/11/16, 3636 & 3637-01/04, 3915-01/23/17 & 5783, 5784 & 5786-05/17/ | | BARNES & NOBLE BOOKSELLERS, INC. | 4/12/2017 | 20529 | 900.82 | (1,287.19) | CL19301 |
| | | REGISTRATION-12/21/16 | | HCC EXCHANGE A/C | 5/5/2017 | 20640 | 720.00 | (2,007.19) | CL19381 |
| 10/11/16 | 5 P'S CLUB | INV# H48351-BLACK LIGHT TALENT SHOW-12/01/16 | 1,500.00 | METROPOLITAN FOOD SERVICE, INC. | 1/11/2017 | 20322 | 525.00 | 975.00 | CL19205 |
| | | TRAN# 9062, 9063 & 9064-05/30, 9134, 9135, 9136 & 9140-06/01/17 | | BARNES & NOBLE BOOKSELLERS, INC. | 6/13/2017 | 20700 | 925.00 | 60.00 | 19442 |
| 10/11/16 | A CAPPELLA CLUB | TABLECLOTHES-REIMB-06/28/17 | 600.00 | ROSA JERRY | 7/27/2017 | 20758 | 247.44 | 352.56 | CL19497 |
| | | RAFFLE TUMBLERS-REIMB-06/29/17 | | ROSA JERRY | 7/27/2017 | 20758 | 51.34 | 301.22 | CL19499 |
| | | PRIZE WHEELS-REIMB-06/29/17 | | ROSA JERRY | 7/27/2017 | 20758 | 99.98 | 201.24 | CL19500 |
| | | CARNIVAL GAMES-REIMB-06/29/17 | | ROSA JERRY | 7/27/2017 | 20758 | 57.23 | 144.01 | CL19501 |
| 10/11/16 | ALMA CLUB | WORKSHOP-10/24/16 | 1,500.00 | WEISS-LANE DIVA B | 10/27/2016 | 20168 | 250.00 | 1,250.00 | CL19116 |
| | | FOOD-REIMB-10/22/16 | | ROSA JERRY | 11/11/2016 | 20211 | 120.00 | 1,130.00 | CL19125 |
| | | FOOD-REIMB-10/22/16 | | GIOVANNI'S RESTAURANT | 11/11/2016 | 20211 | 50.00 | 1,080.00 | CL19126 |
| | | INV# 150004-5-10/20/16 | | GIOVANNI'S RESTAURANT | 11/09/2016 | 20183 | 178.05 | 901.95 | CL19127 |
| | | CATERING-REIMB-12/12/16 | | GARCIA JENNIFER | 1/11/2017 | 20353 | 295.00 | 606.95 | CL19230 |
| | | GIFTCARDS-REIMB-12/12/16 | | COLON LIZETTE | 1/11/2017 | 20350 | 99.95 | 507.00 | CL19231 |
| | | INV# 150006, 150007 & 150008-5-02/15/17 | | GIOVANNI'S RESTAURANT | 4/25/2017 | 20547 | 437.60 | 69.40 | CL19290 |
| 10/11/16 | ANIME CLUB | | 771.98 | | | | | 771.98 | |
| | | | | | | | | 771.98 | |

Sample of Tabs in Workbook

| | | | | | | |
|----|----------------------------|-------------------------------|--|------------|------------|-----------|
| 34 | Total Expenses from | | | | | |
| 35 | | Student Fee Allocation | | 660,658.37 | 626,176.36 | 34,482.01 |
| 36 | | & Aponte Fund | | 663,340.74 | 626,176.36 | 37,164.38 |
| 37 | | | | | | |
| 38 | | | | | | |
| 39 | Revised: 03/21/16 | | | | | |
| 40 | | | | | | |
| 41 | | | | | | |

| | | | | | | | | | | |
|---|---|--------------|---------|--------|------|------|------|-------|--------|-----|
| ◀ | ▶ | COVER | DETAILS | Sheet2 | SU16 | FA16 | SP17 | TOTAL | Sheet1 | ... |
|---|---|--------------|---------|--------|------|------|------|-------|--------|-----|

APPENDIX C: ASSOCIATION EARMARK LINES AND UNIT OR ENTITY RESPONSIBLE

Summer earmarks receive funds from the part-time students enrolled in classes during the summer session. The Leadership Development earmark is only active during the fall and the spring semesters due to the availability of SAF funds contributed by full-time students.

The following earmark lines have been assigned to a responsible entity, and are listed with that entity:

Children's Center - The Children's Center.

College Association - Business Office

Commencement - Graduation Committee

SGO Official Stipends - Student Government Association (SGA)

Sports and Recreation - Athletic Department

Student Activity Programming - Office of Student Activities

Student Government - Student Government Association (SGA)

Student Health Services - Health and Wellness Center

University Student Senate - University Student Senate (USS), under the guidance of CUNY's Central Office of Student Affairs

Leadership Development - Hostos Student Leadership Academy. (Note: In the absence of a unit coordinator, the Dean of Students shall become the responsible entity.)

Two earmark lines are not designated to a responsible entity: Clubs & Organizations and Media & Communication. For both earmarks, OSA requests and receives budget proposals for use of funds. Once funds are allocated, the club, committee, or organization which was awarded the funds shall be the entity responsible for managing those funds, though OSA handles the processing of disbursements on their behalf.

APPENDIX D: CHILDREN'S CENTER INVOICE



***** INVOICE *****

HOSTOS COMMUNITY COLLEGE
500 Grand Concourse
Bronx, New York 10451

| | | | |
|-----|--|-----------------|--|
| TO: | HOSTOS COMMUNITY COLLEGE 500 GRAND CONCOURSE BRONX, NY 10451 | NUMBER: FY17-18 | Please show this number on your remittance |
| | | DATE: | 4/13/2018 |

| ITEM DESCRIPTION | QUANTITY | UNIT PRICE | TOTAL |
|---|----------|------------|-----------|
| 1 FY 17-18 STUDENT ACTIVITY FEE ALLOCATION See attached for detail | 1 | 42647.58 | 42,647.58 |

| | |
|----------------------|----------------------------|
| Sub-total | 42,647.58 |
| Sales Tax | <u>0</u> |
| INVOICE TOTAL | <u>\$ 42,647.58</u> |

Escuela Maria de Hostos Community College 500 Grand Concourse, Bronx, NY 10451



APPENDIX E: ASSOCIATION BUDGET REQUEST TEMPLATES

1. Club or Organization Budget Proposal Template

Certified clubs or organizations must submit a budget proposal to request funds from the Hostos Association. At the conclusion of the certification process, these clubs and organizations will receive an email from OSA with their budget cap ([Section VI\(B\)\(iii\)](#)), deadlines, a sample proposal, and a copy of the following template (2 pages).

The cover page of the template is in MS Word format (.doc or similar) and the budget sheet is in MS Excel format (.xls or similar). Preferably, the officers of a club or organization shall complete this template digitally. If officers do not feel comfortable completing the template on a computer, they may complete a paper copy, writing the information in print and as neatly as possible.

The template appears on the next two pages.



Student Club/Organization Budget Proposal Spring 2018

Number of Events 1 2 3 4 or more Collaboration? Yes No Total Budget Requested \$ _____

Instructions

Use this form to submit a budget proposal for consideration by the Hostos Association. Clubs are permitted to submit only one (1) event at a time for funding consideration by the Hostos Association. The Association must meet to vote on the first event submission before additional events can be submitted for consideration. If you are planning a series of events for one month (i.e., Hispanic Heritage Month), submit that series as one event and use only one (1) cover page.

Club Information

Name of Club: _____

Club President: _____ Club Vice Pres: _____

Club Treasurer: _____ Club Secretary: _____

Club Advisor (Main): _____ Secondary Advisor: _____

Club Mission

The mission of the _____ is to

Club Advisor's Approval

I certify that I reviewed this proposal and support the activity/activities proposed by the club/organization.
(Proposals will not be accepted if the Club Advisor has not signed below.)

Club Advisor's Signature _____ Date _____

OSA Review

(Do not write in this section)

| | | | | |
|--------------|-----------------------------|-------------------------|-------|-----------------------|
| Proposal # | _____ | Budget Cap | _____ | Within Cap / Over Cap |
| Semester | <u>Spring 2018</u> | OSA Director's Initials | _____ | |
| Type of Club | Returning Revived New | Date | _____ | |

Name of Club: _____ Proposal # _____
 (leave blank)

Event Information

Name of event: _____ Event date: _____

Location: _____ Time: _____

of participants - full # only (example: 25): _____ Annual event (Yes/No)? _____

Description of event (What do you plan to do?)

How will students benefit from participating in this event? (What will they learn?)

Are you planning this event with another club? Yes _____ No _____

If yes, which club/organization? _____

Budget Details for Event # 1

(Type the cost of everything that you will need for this activity: 10 large pizzas @ \$16, 10 sodas @ \$3, etc.)

| Item | Quantity | Price Each (price per unit) | Amount |
|------|----------|-----------------------------|--------|
| | | | \$ - |
| | | | \$ - |
| | | | \$ - |
| | | | \$ - |
| | | | \$ - |
| | | | \$ - |
| | | | \$ - |
| | | | \$ - |
| | | | \$ - |
| | | | \$ - |
| | | | \$ - |
| | | | \$ - |
| | | | \$ - |
| | | | \$ - |
| | | | \$ - |
| | | | \$ - |
| | | | \$ - |
| | | | \$ - |

| | |
|--------------------|-------------|
| Event Total | \$ - |
|--------------------|-------------|

| | |
|------------------------|-------|
| Number of Participants | _____ |
|------------------------|-------|

| | |
|------------------|-------|
| Price Per Person | _____ |
|------------------|-------|

2. Non-Student Budget Proposal Template

Hostos Association Budget Committee
Budget Proposal – Spring 2018

Section 1 – Contact Information

| | |
|------------------------------|--|
| Name of Organization | |
| Name of Contact Person | |
| Position Within Organization | |
| Phone Number | |
| Hostos E-mail Address | |

Section 2 – Event Information

| | |
|------------------------|--|
| Name of Activity | |
| Date of Activity | |
| Time of Activity | |
| Place of Activity | |
| Number of Participants | |

| |
|------------------------------------|
| Purpose of Activity |
| The purpose of this activity is to |

Section 3 – Budget Information

| Item | Quantity | Price Each | Funds Needed |
|------|----------|------------|--------------|
| | | \$ | \$ |
| | | \$ | \$ |
| | | \$ | \$ |
| | | \$ | \$ |
| | | \$ | \$ |

| | |
|----------------------|----|
| Total Budget Request | \$ |
|----------------------|----|

Section 4 – Signature

Signature _____ Date _____

APPENDIX F: SAMPLE BUDGET PROPOSAL SUMMARY

Budget Proposals Summary

Reviewed 10/18/2017

Club Proposals

| # | Name of Club/Organization | Requested | Cap | Over Cap By | Note |
|----|-----------------------------------|-------------|-------------|-------------|-------------------|
| 1 | Career Club | \$ 1,024.89 | \$ 1,500.00 | | |
| 2 | English Club | \$ 1,500.00 | \$ 1,500.00 | | |
| 3 | Dental Hygiene Club | \$ 1,672.26 | \$ 1,500.00 | \$ 172.26 | |
| 4 | Food Studies Committee | \$ 412.00 | \$ 500.00 | | |
| 5 | Science Club | \$ 1,312.50 | \$ 1,500.00 | | |
| 6 | Cheerleading Club | \$ 500.00 | \$ 500.00 | | |
| 7 | Community Health Club | \$ 1,300.00 | \$ 1,500.00 | | submitted startup |
| 8 | Phi Theta Kappa | \$ 1,495.00 | \$ 1,500.00 | | |
| 9 | Digital Collective | \$ 1,344.98 | \$ 1,500.00 | | |
| 10 | Capoeira Club | \$ 700.00 | \$ 700.00 | | submitted startup |
| 11 | Muslim Club | \$ 2,500.00 | \$ 1,500.00 | \$ 1,000.00 | |
| 12 | Black Student Union | \$ 1,300.00 | \$ 1,500.00 | | submitted startup |
| 13 | New Hope and Success | \$ 1,500.00 | \$ 1,500.00 | | |
| 14 | Christian Messenger Club | \$ 1,600.00 | \$ 1,500.00 | \$ 100.00 | |
| 15 | A Cappella Club | \$ 1,175.75 | \$ 1,500.00 | | |
| 16 | 5P's Dance Club | \$ 1,500.00 | \$ 1,500.00 | | |
| 17 | X-Ray Club | \$ 1,499.94 | \$ 1,500.00 | | |
| 18 | Veteran Affairs/Reservist Club | \$ 1,750.00 | \$ 1,500.00 | \$ 250.00 | submitted startup |
| 19 | STEM Club | \$ 1,299.00 | \$ 1,500.00 | | submitted startup |
| 20 | Theater Club | \$ 1,500.00 | \$ 1,500.00 | | |
| 21 | Honors Club | \$ 1,500.00 | \$ 1,500.00 | | |
| 22 | ASAP Club | \$ 1,301.50 | \$ 1,500.00 | | submitted startup |
| 23 | Puerto Rican Student Organization | \$ 1,463.78 | \$ 1,500.00 | | |
| 24 | Latin Dance Club | \$ 1,500.00 | \$ 1,500.00 | | |
| 25 | Video Game Club | \$ 1,293.86 | \$ 1,500.00 | | |
| 26 | Media Production Club | \$ 1,500.00 | \$ 1,500.00 | | |
| 27 | Social Latin Club | \$ 1,310.10 | \$ 1,500.00 | | |
| 28 | C.A.S.A.S. Club | \$ 908.00 | \$ 1,500.00 | | |
| 29 | Dominican Club | \$ 777.38 | \$ 1,500.00 | | |
| 30 | Animation Club | \$ 1,500.00 | \$ 1,500.00 | | |
| 31 | Modern Languages Club | \$ 1,178.00 | \$ 500.00 | \$ 678.00 | submitted startup |

| | | | | | |
|----|-----------------------------------|--------------|--------------|-------------|-------------------|
| 32 | Game Design Club | \$ 1,183.91 | \$ 1,500.00 | | submitted startup |
| 33 | Hip-Hop Club | \$ 1,500.00 | \$ 1,500.00 | | |
| 34 | Law & Social Justice Club | \$ 2,450.00 | \$ 1,500.00 | \$ 950.00 | |
| 35 | College Discovery Club | \$ 2,013.30 | \$ 1,500.00 | \$ 513.30 | |
| 36 | CCSD at Hostos | \$ 1,476.96 | \$ 1,500.00 | | |
| 37 | Aging & Health Club | \$ 1,496.00 | \$ 1,500.00 | | submitted startup |
| 38 | Robotics Club | \$ 1,533.00 | \$ 1,500.00 | \$ 33.00 | |
| 39 | Physics Club | \$ 1,579.50 | \$ 1,500.00 | \$ 79.50 | |
| 40 | Public Administration Club | \$ 1,488.76 | \$ 1,500.00 | | submitted startup |
| 41 | Engineering Club | \$ 1,500.00 | \$ 1,500.00 | | |
| 42 | Hostos Common Ground | \$ 500.00 | \$ 500.00 | | |
| 43 | Comic Book Club | \$ 1,002.00 | \$ 1,500.00 | | |
| 44 | Strive Club | \$ 1,396.07 | \$ 1,500.00 | | |
| 45 | A.L.M.A. Club | \$ 1,485.00 | \$ 1,500.00 | | |
| 46 | Teachers of the Future | \$ 1,390.00 | \$ 1,500.00 | | submitted startup |
| 47 | African Union Club | \$ 900.00 | \$ 700.00 | \$ 200.00 | |
| 48 | Hostos Dream Team | \$ 1,477.00 | \$ 1,500.00 | | |
| 49 | Empowering Student Parents Club | \$ 500.00 | \$ 500.00 | | |
| 50 | Chess Club | \$ 266.94 | \$ 500.00 | | |
| 51 | Fashion Club (Committee) | \$ 500.00 | \$ 500.00 | | |
| 52 | Single Stop Club | \$ 500.00 | \$ 500.00 | | |
| 53 | Business Startup Club | \$ 1,523.00 | \$ 1,500.00 | \$ 23.00 | submitted startup |
| 54 | Careers in the Law/Paralegal Club | \$ 1,375.00 | \$ 500.00 | \$ 875.00 | |
| 55 | Free To Be Me | \$ 295.75 | \$ 500.00 | | submitted startup |
| 56 | Pre-Allied Health Club | \$ 2,375.00 | \$ 1,500.00 | \$ 875.00 | |
| 57 | Nursing Club | \$ 2,375.00 | \$ 1,500.00 | \$ 875.00 | |
| | | \$ 75,201.13 | \$ 73,900.00 | \$ 6,624.06 | |

Non-Student Proposals

| # | Name of Club/Organization | Requested | Cap | Over/Under | Note |
|---|---------------------------|-------------|-------------|------------|------|
| 1 | HLT 215 Nutrition | \$ 700.00 | \$ 1,500.00 | | |
| 2 | Kwanzaa Committee | \$ 1,700.00 | \$ 1,500.00 | \$ 200.00 | |
| 3 | Hostos Repertory Company | \$ 2,000.00 | \$ 1,500.00 | \$ 500.00 | |
| 4 | Dual Degree Programs | \$ 1,200.00 | \$ 1,500.00 | | |
| 5 | Hostos SLA (Model U.N.) | \$ 621.00 | \$ 1,500.00 | | |
| | | \$ 6,221.00 | \$ 7,500.00 | \$ 700.00 | |

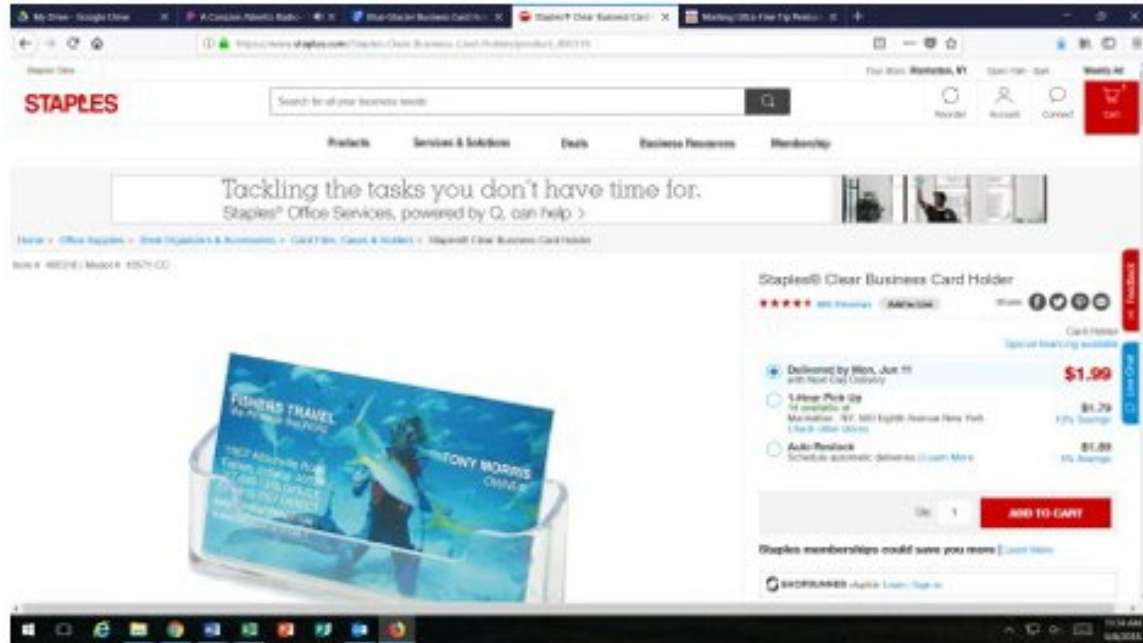
APPENDIX G: SAMPLE SGA STIPEND RECORD

| SGA STIPENDS 2017 - 2018 | | | | | | | | | | | |
|--------------------------|----------|---------|------------|---------------|----------|---------|------------|---------------|-----------|---------|------------|
| Name | Date | Check # | Amount | Name | Date | Check # | Amount | Name | Date | Check # | Amount |
| Smith, Joe | 08/16/17 | 20821 | \$ 150.00 | Johnson, Mary | 08/16/17 | 20819 | \$ 150.00 | Thomas, Nancy | 08/16/17 | 20815 | \$ 150.00 |
| Smith, Joe | 10/17/17 | tuition | \$ 733.75 | Johnson, Mary | 10/17/17 | tuition | \$ 643.75 | Thomas, Nancy | 10/17/17 | 20851 | \$ 633.75 |
| Smith, Joe | 11/15/17 | tuition | \$ 690.00 | Johnson, Mary | 11/15/17 | tuition | \$ 610.00 | Thomas, Nancy | 11/15/17 | | \$ 600.00 |
| Smith, Joe | 12/20/17 | tuition | \$ 650.00 | Johnson, Mary | 12/20/17 | 21009 | \$ 610.00 | Thomas, Nancy | 12/20/17 | 21002 | \$ 580.00 |
| Smith, Joe | 01/24/18 | 21063 | \$ 251.25 | Johnson, Mary | 01/24/18 | 21061 | \$ 461.25 | Thomas, Nancy | 01/24/18 | 21055 | \$ 511.25 |
| Smith, Joe | 03/20/18 | tuition | \$ 600.00 | Johnson, Mary | now | USS | stipend | Thomas, Nancy | graduated | | |
| Smith, Joe | 04/06/18 | tuition | \$ 600.00 | Johnson, Mary | now | USS | stipend | | | | |
| Smith, Joe | 05/15/18 | 21152 | \$ 600.00 | Johnson, Mary | now | USS | stipend | | | | |
| Smith, Joe | 06/18/18 | 22125 | \$ 600.00 | Johnson, Mary | now | USS | stipend | | | | |
| Total | | | \$4,875.00 | Total | | | \$2,475.00 | Total | | | \$2,475.00 |
| Annual Cap | | | \$4,950.00 | Annual Cap | | | \$4,950.00 | Annual Cap | | | \$4,950.00 |
| Mid-year Cap | | | \$2,475.00 | Mid-year Cap | | | \$2,475.00 | Mid-year Cap | | | \$2,475.00 |

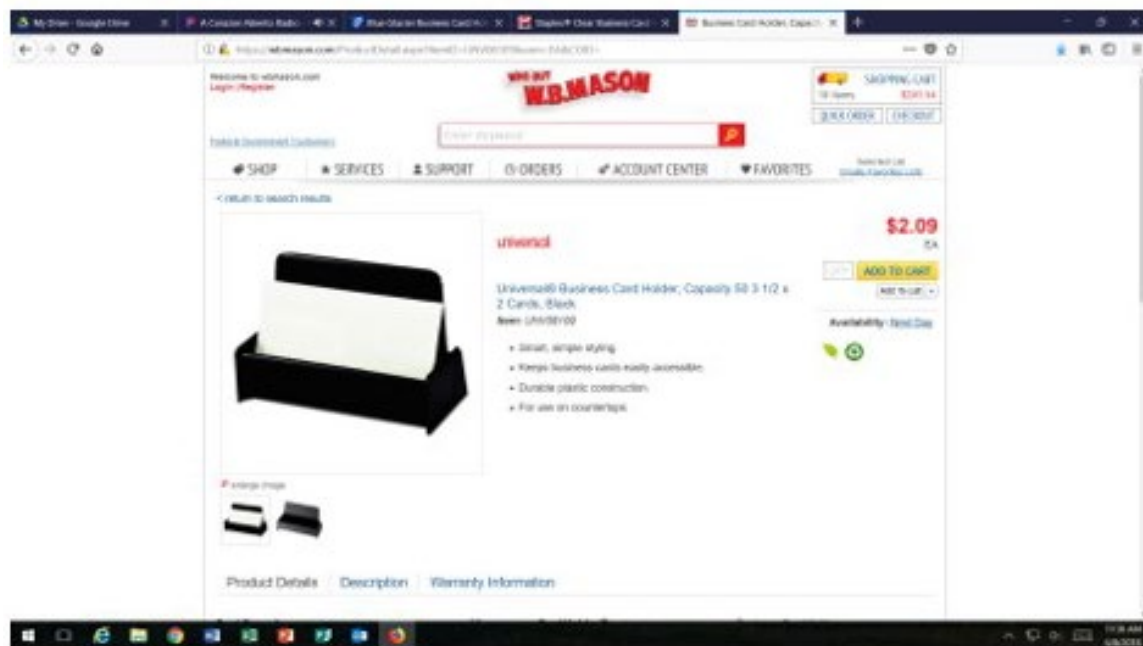
APPENDIX H: SAMPLE PRICE COMPARISONS

Business Card Holder Comparisons

Comparison 1 – Staples



Comparison 2 – WB Mason



APPENDIX I: SAMPLE RECEIPTS

RITE DAY PHARMACY
 Store #04185
 3539 Broadway
 New York, NY 10031
 (212) 281-5292

05/10/18 4:43 PM

| | | |
|----------------------------|--------------|--------|
| 1 VISINE LNG LAST RELIEF | | 3.99 |
| 1 GE SOFT WHITE 75W 4 PACK | | 1.49 T |
| 2 Items | Subtotal | 5.48 |
| | Tax | 0.12 |
| | Total | 5.60 |
| | CASH PAYMENT | 6.00 |
| | Tendered | 6.00 |
| | Cash Change | 0.40 |

Good Receipt

1. Store name and information appears clearly
2. Date and time of purchase appears clearly
3. Items bought are described in detail
4. Payments made are shown clearly

CANAL ELECTRONICS, INC
 319 CANAL STREET
 NEW YORK, N.Y. 10013
 (212) 925-6575

05-10-18
 12-23

2
 6.99 @

| | | |
|----|--|----------|
| 0* | | 13.98 |
| 1* | | 1.99 |
| | | 15.97 ◊ |
| | | 1.34 TX |
| | | 17.31 ◊ |
| | | 20.00 CA |
| | | 2.69 CG |

Decent Receipt

1. Store name and info appears clearly
2. Items are not described

05-10-18
 14-35

2
 0.99 @

| | | |
|----|--|----------|
| *1 | | 1.98 |
| | | 0.16 TX |
| | | 2.14 ◊ |
| | | 3.00 CA |
| | | 0.86 CG |
| | | 1 017289 |

Poor Receipt

1. No store information
2. No items description
3. Transactions are difficult to read

APPENDIX J: DISBURSEMENT VOUCHER NUMBERING SYSTEM

Disbursement vouchers are numbered using a reference system that includes a three-letter budget line reference guide, the fiscal year, and a four-digit number, separated with hyphens. The three-letter budget line reference codes are as follows:

Unit-Managed Lines

| Earmark Line | Managed By | Reference Code |
|------------------------------|--|-----------------------|
| Children’s Center | Children’s Center | CHC |
| Commencement | President’s Office (via Business Office) | COM |
| Leadership Development | Student Leadership Academy | LED |
| Sports & Recreation | Athletics & Recreation | ATH |
| Student Activity Programming | Office of Student Activities | SAP |
| Student Health Services | Health and Wellness Center | SHS |

Student-Managed Lines

| Earmark Line | Managed By | Reference Code |
|--------------------------------|---------------------------------------|-----------------------|
| Clubs & Organizations | Clubs, committees, non-student groups | CAO |
| Media & Communication | Student publications | MCO |
| Student Government Association | Student Government Association | SGA |

On disbursement vouchers for the Sports & Recreation (AT) line, there is an additional two-letter reference code that follows the five-digit number. This reference code is used by the Athletics Department to sort disbursements by expense type, which is required for athletic accreditation purposes. The additional reference codes are as follows:

| Purpose | Reference Code |
|---|-----------------------|
| Equipment (uniforms, basketballs, etc.) | EQ |
| Event Staff (who help during games) | ES |
| Food costs (breakfast, lunch, dinner, snacks, etc.) | FC |
| Giveaways (T-shirts, water bottles, etc.) | GA |
| Game Official (referee) | GO |
| Lifeguard | LG |
| Membership Fees (NJCAA, tournaments, etc.) | MF |
| Office Assistant (or Weight Room supervisor) | OA |
| Other (mailings, hangers, detergents, etc.) | OT |
| Sport trainers (provide services during games) | ST |
| Team coach (head coach, assistant coach, etc.) | TC |
| Travel fees (hotel, transportation, gas, tolls, etc.) | TF |

Examples of Disbursement Voucher Codes:

SAP-2019-1231 – Student Activities Programming, FY 2019

ATH-2018-2310-EQ – Athletics equipment, FY 2018

APPENDIX K: SAMPLE DISBURSEMENT RECEIPTS SUMMARY

Receipts Summary

| | |
|-------|---|
| Disb | LD-18199 |
| Payee | John Smith |
| Event | National Character & Leadership Symposium |
| Place | US Air Force Academy |

| Vendor | Item(s) | Amount |
|------------------------|-------------------|------------------|
| MOD Pizza | food | \$ 9.42 |
| MOD Pizza | food | \$ 9.42 |
| TGI Friday's | food | \$ 4.76 |
| Auntie Anne's | food | \$ 15.66 |
| USAFA Cadet Store | souvenir, snack | \$ 6.99 |
| Auntie Anne's | food | \$ 4.34 |
| TGI Friday's | food | \$ 19.59 |
| HMS Host DFW Airport | food | \$ 7.14 |
| SSP America | food | \$ 9.83 |
| Starbucks #7922 | food | \$ 16.36 |
| Paradies Airport Shops | supplies & snacks | \$ 26.36 |
| Hap's Lounge | food | \$ 6.15 |
| SSP America | food | \$ 17.28 |
| Paradies Airport Shops | food | \$ 2.80 |
| Starbucks DFW Airport | food | \$ 8.06 |
| Pinkberry | food | \$ 4.54 |
| Pinkberry | food | \$ 14.94 |
| World Duty Free | medicine | \$ 3.99 |
| Instapark | parking | \$ 35.96 |
| Total | | \$ 223.59 |

APPENDIX L: SAMPLE DISBURSEMENT DROP-OFF CONFIRMATION



OFFICE OF STUDENT ACTIVITIES

Disbursement Drop-Off Confirmation

Date _____

| Disbursement # | Payee | Amount |
|----------------|-------|--------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

Delivered by _____

Received by _____ Date _____

Eugenio María de Hostos Community College 500 Grand Concourse, Bronx, New York 10451
Phone (718) 518-6561 Fax (718) 518-6560



APPENDIX M: SAMPLE CHECK CONFIRMATIONS

1. Check Pick-Up Confirmation



OFFICE OF STUDENT ACTIVITIES

Check Pick-up Confirmation

Name (print) _____

Name (sign) _____

Date 09/09/19 _____ Staff Initials _____

2. Mailed Check Confirmation



OFFICE OF STUDENT ACTIVITIES

Mailed Check Confirmation

Check mailed to:

Quill Corporation 4imprint NYC Athletic Training, P.C. Fore Supply Company

Other (specify) _____

Mailing _____ Date Mailed _____

address _____ Staff Initials _____

APPENDIX N: SAMPLE SIGNATURE CARDS

1. Earmark Signature Card

Hostos Community College Association

Earmark Body Signature Card

| | | | |
|------------------|-----------------|-----------------|-----------------|
| 1. Academic Year | _____ 2017-2018 | _____ 2018-2019 | _____ 2019-2020 |
| 2. Semester | _____ Summer | _____ Fall | _____ Spring |

3. Budget Line (circle one)

| | | | |
|---------------------|---|---------------------------------------|----------------|
| Children's Center | College Assoc. Assoc. | Commencement | Leadership Dev |
| Sports & Recreation | Student Activity Prog. Prog. | Student Health Serv. Serv. | |

4. Individual(s) authorized to sign disbursement vouchers in the capacity of:

a. Person Responsible

| Name (Print) | Title | Signature |
|--------------|-------|-----------|
| | | |
| | | |
| | | |
| | | |

b. Administrative/Faculty Member

| Name (Print) | Title | Signature |
|--------------|-------|-----------|
| | | |
| | | |
| | | |
| | | |

2. Club or Organization Signature Card

The form pictured below is that for clubs/organizations with 4 officers. Note that clubs/organizations are not obligated to have a secondary advisor; the Secondary Advisor line does not have to be completed if not applicable.

Hostos Community College Association

Club or Organization Signature Card

| | | | |
|------------------------------|-----------------------|-----------------------|----------------|
| 1. Academic Year | ____ 2017-2018 | ____ 2018-2019 | ____ 2019-2020 |
| 2. Semester | ____ Summer | ____ Fall | ____ Spring |
| 3. Budget Line (circle one) | Clubs & Organizations | Media & Communication | |
| 4. Name of Club/Organization | | | |

5. Individual(s) authorized to sign disbursement vouchers in the capacity of:

a. Person Responsible

| Name (Print) | Title | Signature |
|--------------|------------------------------|-----------|
| | President or Chair | |
| | Vice President or Vice Chair | |
| | Treasurer | |
| | Secretary | |
| | Alternate * | |

b. Faculty Advisor

| Name (Print) | Title | Signature |
|--------------|-------------------|-----------|
| | Main Advisor | |
| | Secondary Advisor | |
| | Alternate ** | |

* The Administrative Assistant of Student Activities may sign the disbursement voucher as the alternate Person Responsible in instances when more than 14 days have passed since the event/order took place and the club officers/representatives have not signed the form.

** The Director of Student Activities may sign the disbursement voucher as the alternate Faculty Advisor in instances when more than 14 days have passed since the event/order took place and the Main or Secondary Advisor have not signed the form.

The form for a club/organization with 1 or 2 officers shall look as follows:

Hostos Community College Association

Club or Organization Signature Card

| | | | |
|------------------------------|-----------------------|-----------------------|-----------------|
| 1. Academic Year | _____ 2017-2018 | _____ 2018-2019 | _____ 2019-2020 |
| 2. Semester | _____ Summer | _____ Fall | _____ Spring |
| 3. Budget Line (circle one) | Clubs & Organizations | Media & Communication | |
| 4. Name of Club/Organization | _____ | | |

5. Individual(s) authorized to sign disbursement vouchers in the capacity of:

a. Person Responsible

| Name (Print) | Title | Signature |
|--------------|----------------|-----------|
| | Student Leader | |
| | Alternate * | |

b. Faculty Advisor

| Name (Print) | Title | Signature |
|--------------|--------------|-----------|
| | Main Advisor | |
| | Alternate ** | |

* The Administrative Assistance of Student Activities may sign the disbursement voucher as the alternate Person Responsible in instances when more than 14 days have passed since the event/order took place and the club officers/representatives have not signed the form.

** The Director of Student Activities may sign the disbursement voucher as the alternate Faculty Advisor in instances when more than 14 days have passed since the event/order took place and the Main or Secondary Advisor have not signed the form.

3. SGA Signature Card

Hostos Community College Association

Student Government Association (SGA) Signature Card

| | | | |
|------------------|-----------------|-----------------|-----------------|
| 1. Academic Year | _____ 2017-2018 | _____ 2018-2019 | _____ 2019-2020 |
| 2. Semester | _____ Summer | _____ Fall | _____ Spring |

3. Individual(s) authorized to sign disbursement vouchers in the capacity of:

a. Person Responsible

i. Executive Officers

| Name | Title | Signature |
|------|--------------------------------|-----------|
| | President | |
| | VP for Student Affairs | |
| | Chair(person) of Senate | |
| | Treasurer * | |
| | Secretary | |
| | Campus Affairs Commissioner | |
| | Eve & P/T Affairs Commissioner | |

i. Senators

| | | |
|--|---------|--|
| | Senator | |
| | Senator | |
| | Senator | |
| | Senator | |
| | Senator | |
| | Senator | |
| | Senator | |
| | Senator | |

| | | |
|--|--------------|--|
| | Senator | |
| | Alternate ** | |

b. Faculty Advisor

| Name | Title | Signature |
|------|-------------------|-----------|
| | Main Advisor | |
| | Secondary Advisor | |
| | Alternate *** | |

* As per the SGA Constitution, "In the absence of or the sudden resignation of the [Treasurer], the... Chairperson of the... Senate may sign and approve budget funds. (Section 4.6h)

** The Administrative Assistant of Student Activities may sign the disbursement voucher as the alternate Person Responsible in instances when more than 14 days have passed since the event/order took place and the SGA representative has not signed the form.

*** The Dean of Students may sign the disbursement voucher as the alternate Advisor in the absence of the Main Advisor and the Secondary Advisor.

APPENDIX O: LISTS OF WINNERS & RECIPIENTS

Sample List of Winners:

Student Government Association (SGA)

GPA Watch 05/02/18

List of Winners

| Item | Student's Name | Student's Signature |
|--|----------------|---------------------|
| Amazon \$25 gift card (from Student Activities) | | |
| How to Become a Straight-A Student (book) | | |
| How to Become a Straight-A Student (book) | | |
| How to Become a Straight-A Student (book) | | |
| How to Become a Straight-A Student (book) | | |
| How to Become a Straight-A Student (book) | | |
| I Can Finish College (book) | | |

Certified by

| Name of SGA Representative | Position Within SGA | Signature | Date |
|----------------------------|---------------------|-----------|------|
| | | | |

Sample list of recipients:

Women's Appreciation Event 04/16/18

List of "The Future is Female" T-shirt Recipients

| Name of Student | EMPL ID | Signature |
|-----------------|---------|-----------|
| 1. | | |
| 2. | | |
| 3. | | |
| 4. | | |
| 5. | | |
| 6. | | |

Certified by

| Name of SGA Member | Position within SGA | Signature |
|--------------------|---------------------|-----------|
| | | |