

Club Finances Handbook



Club Finances

Understanding the procedures outlined here in this manual will ensure your club's financial activities will not be delayed in the Business Office and/or returned to your club to start the process over.

The Campus Life Office Staff is here to support you in building a dynamic student club. Please let us know how we can answer your questions and/or assist your club.

The information in this manual is subject to change.

If we can be of any assistance to you, please contact the Campus Life Office at (916) 660-7380 on the Rocklin Campus and (530) 274-5274 on the Nevada County Campus. We look forward to working with you.

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Student Clubs as Governed by the District

All Associated Student clubs operate under the purview of the Sierra College District and therefore the District has oversight of their activities and finances.

Associated Student Clubs are organized under IRS regulations as 501(c)(3) non-profit organizations. As such, all club sponsored activities and financial activities must relate to the mission and purpose for which they were created.

All accounting transactions and supporting records are subject to audit to ensure student clubs are only engaging in activities described in their mission statement in order to maintain our non-profit status with the IRS. All Associated Students' funds are audited annually by the District's external auditors.

Off campus bank accounts, online fundraising and apps like Go Fund Me accounts and electronic payment equipment like Square Readers for processing credit cards are not permitted for club use and jeopardize your club's active status with the District. Also not permitted are the use of cash transfer apps and peer-to-peer (P2P) apps such as Venmo, Zelle, Cash App, etc.) for collecting club money/fundraising.

The District acts as agent for club funds and requires detailed club minutes that authorize the District to spend funds on behalf of the club. The Business Office reviews Club Claim Forms for payment of expenses and only processes those with complete and proper documentation. Minutes authorizing the purpose and amount of expenditures must match the claim form or vendor invoice. The following is needed to process a reimbursement request:

Cash advances are not permitted under any circumstances.

District Purchasing Guidelines

The following information is for student clubs to understand how they can expend and deposit club funds. Contact the Campus Life Office for assistance in filling out any forms.

Club members and Advisors should be aware:

- To plan club activities ahead of time.
- Expect at least a three (3) week turnaround time on all check requests and reimbursements.
- Failure to follow BP/AP 5420 Associated Students' Finances can result in a club losing their club charter.
- Equipment (cameras, laptops, software, etc.) should never be purchased directly by clubs.
- Although companies outside of California may offer tax-free services/goods, we are still obligated to pay California State tax. Make sure to account for this when allocating funds.
- Any club purchases made online should be sent to the Sierra College Receiving Warehouse, NOT a student or advisor's home address. The address to send items to is:

*Sierra College - ASSC [Your Club Name]
4747 Rocklin Road, X4A
Rocklin, CA 95677*

Food Sales on Campus

There are a limited number of club-sponsored food sales programs each semester. See Campus Life

staff for details.

Charitable Donations

Requests to make donations to other 501c3 tax exempt organizations must be approved in advance by the Business Office. Recent IRS clamp-down on movement of funds from one charitable organization to another can result in disallowance. Consider volunteering time as a club. Wear your club t-shirts and provide support.

Donations made by club members or advisors directly to an organization will not be reimbursed. This creates an issue when preparing the ASSC tax returns.

Purchasing Procedures

There are three methods of paying for goods/services: purchase order, CalCard, and reimbursement.

Purchase Order

A purchase order (PO) is the preferred purchasing method within Sierra College. A PO allows the club to use its funds directly, without any club members/advisors paying out of pocket and waiting for reimbursement. Work with the staff in Campus Life to utilize the PO process. To use a PO:

1. The company/individual a club would like to do business with must be an approved Sierra College vendor in order to receive payment from the college.
 - a. Go to <https://www.sierracollege.edu/about-us/offices/admin-services/finance-business-services.php#Purchasing> under Vendor Registration to find the process for a business or individual to become an approved college vendor.
2. After the company/individual is an approved vendor, submit the following to Campus Life:
 - a. Official quote from the vendor for the services to be provided. It is important to note that a cost/service quote written in the text of an email will not suffice.
 - b. Club minutes (signed by advisor and club president) supporting the expense.

Campus Life CalCard

Campus Life staff have corporate credit cards that can be used to purchase supplies for clubs and club events. This is helpful particularly for online purchases, and there is a limit of \$250 for a single purchase. To use the Campus Life CalCard:

1. Talk with Campus Life staff ahead of time, to be sure this purchase is allowable.
2. Provide Campus Life staff with the following:
 - a. Check with Campus Life to obtain login to corporate accounts if available before creating a club account with a vendor
 - b. If a corporate account is not available, work with Campus Life to complete your purchase
 - c. Provide club minutes (signed by advisor and club president) supporting the expense.

Reimbursement

Club members/advisors can pay out of pocket for items and be reimbursed at a later date.

1. When a club wants to reimburse a member/advisor for a purchase that has already been made they are to use the Campus Club Claim Form available in Campus Life or in the ICC Canvas shell.
2. Clubs have 30 days from the date of the receipt to reimburse a club member/advisor for a purchase that has already been made. Reimbursements cannot transfer to the next academic year. For example, if a purchase is made during the 2023-2024 school year, the reimbursement must be processed during that year.

- a. Three signatures are required on the Campus Club Claim Form.
 - i. Claimant
 - ii. Club Treasurer/President
 - iii. Club Advisor
- b. Receipts:
 - i. Original itemized receipts are required. A receipt must reference the method of payment (credit card, cash, etc.)
- c. Meal Reimbursement (including snacks/food at club meetings)
 - i. Itemized receipts for food are required
 - ii. Completed "Business Purpose Meal Expense" form (available at Campus Life or in the ICC Canvas shell)
- d. Per District guidelines the per diem (per student) meal rates are as follows:
 - i. Breakfast: \$12
 - ii. Lunch: \$18
 - iii. Dinner: \$30
- e. Club Travel Reimbursement
 - i. Completed "Club Travel Itinerary" form – Submitted before travel
 - ii. Completed "Club Travel Roster" form – Submitted before travel
 - iii. Completed "Assumption of Risk, Hold Harmless, Indemnity, and Release of Liability" forms from each traveler – Submitted before travel
 - iv. Attach a Google Maps print out showing the miles traveled, including the address "to" and "from" route location, round trip.
 - v. Attach any other receipts if applicable (e.g. hotel, tolls etc.)

Online Orders

Online orders (Amazon, Sam's Club, Costco, etc.) are permissible. However, prior to submitting an online order please keep the following in mind:

- See Campus Life CalCard section for more information
- Was the purchase approved by the club?
- Are there meeting minutes documenting the approval of the purchase?

IMPORTANT – All online orders must be delivered to Sierra College. Orders delivered to personal home addresses may not be reimbursed.

*Sierra College - ASSC [Your Club Name]
4747 Rocklin Road, X4A
Rocklin, CA 95677*

Once the online order has been received, please follow the reimbursement processes outlined above.

Fundraising

All drives or events that include solicitation of contributions or memberships; the collection of books, money or other items of value, or any other fundraising techniques or activities must be approved by Campus Life.

All fundraisers by active student clubs must be voted upon in the affirmative by a majority of its members in a club meeting and noted in their minutes.

A copy of the minutes and detailed plans of the fundraiser must be submitted to Campus Life for its approval in

order for the event to take place. Please contact Campus Life before you begin any fundraising program.

The detailed plans must include:

1. The purpose of the fundraising campaign
2. Club(s) that will participate
3. Method of soliciting funds raised
4. Method of distributing funds raised
5. Safeguards taken for all cash collections including checks
6. All fundraising activities must be for college-related functions or community or civic activities in conformity with the guidelines set forth in Sierra Joint Community College District Board Policies.

Food Sale/Distribution

Refer to Sierra College's Student Club Food Distribution Handbook.

Merchandise Sales

Based on ASSC's 501(c)(3) status, clubs may not sell merchandise as a fundraiser. The reason being that taxes must be collected on each item sold. However, merchandise may be distributed via monetary donations.

- Example: Avengers Club provides a club t-shirt to each person who makes a monetary donation.
- Advertisement example: Free t-shirt with minimum \$10 donation.

Raffles, Drawings, and Games of Chance

Raffles and games of chance are considered gambling in the state of California. These types of fundraising activities are not permissible. Clubs may partake in drawings, where all participants have the equal opportunity to participate without monetary gain on the side of the club.

If someone wants to make a check donation to your club, the check must be made out to Sierra College with your club name in the memo line.

All money collected from a fundraiser must be deposited into the club account following instructions outlined in the Club Deposit Procedures section.

Club Deposit Procedures

1. It is important for student clubs to make all deposits with the Campus Life Office to ensure that their clubs funds are deposited into the correct account.
2. Fill out the ASSC Club Deposit Form (available in Campus Life and on the ICC Canvas shell) and have your advisor sign that the deposit amount is correct.
3. Bring the ASSC Club Deposit Form and cash and checks to be deposited in a sealed envelope to Campus Life to count in the presence of a Campus Life staff member. Then, the funds will go to the Cashier's Office and club accounts will reflect the deposit within 5 business days.
4. Daily deposits must be made before 4pm Monday through Thursday.
5. If someone wants to make a check donation to your club, the check must be made out to Sierra College with your club name in the memo line.

Contracted Vendors (Performers and Speakers)

Clubs are allowed to bring paid speakers/presenters for campus-wide events. Note the following process/details if your club is looking to do this.

1. The performer/speaker must be an approved Sierra College vendor to receive payment from the college. See #1 under Purchase Order to view this process.
2. Live Scan of vendors may be necessary when there is prolonged interaction with students or where individualized interactions with students have limited oversight from a District employee. Contact Campus Life if you have questions regarding contracted vendors.
3. The performer/speaker will enter a contract with ASSC, whether or not they are being paid. Campus Life staff can assist you with this process. To have a check available to pay the performer/speaker on the day of the scheduled performance, Campus Life will need the following at least one month before the event:
 - a. ASSC contract (must specify speaker fees, lodging, travel, meals/per diem, if applicable)
 - b. Quote from the performer/speaker
 - c. Flier for the event
 - d. Club minutes supporting the expense
4. If your club is planning an event with any activity that could present physical risk or damage (e.g. a rock wall) an **Assumption of Risk, Hold Harmless, Indemnity, and Release of Liability** must be signed by all participants. Contact Campus Life for this document.
5. Technology requests related to the event (amplification of sound, microphone, etc.) are the responsibility of the club. Facility Request Forms can be found in Campus Life.
6. Space reservations are the responsibility of the club. Facility Request Forms can be found in Campus Life.
7. For ASSC-sponsored speakers/presenters, any flyers/advertisements must contain the ASSC logo. It is the responsibility of your club to remove all flyers after your event.
8. Sierra College's contract with Barnes and Noble prohibits the sale of materials (books, cds, etc.) by presenters during their events. Please contact the Bookstore (916-660-8200) to purchase these materials.
9. To have your event added to the Sierra College website events calendar, your advisor will need to visit this link and submit an Event Calendar Request to Marketing. <https://www.sierracollege.edu/marketing>
10. Speaker events must be open to all students campus-wide and must be accessible.
11. Honorarium payments are not allowed.

Showing a Movie

If your group wants to show a movie, they must go through the following steps:

- Contact the LRC to see if they own the movie and viewing rights; or
- Contact the producer of the film to receive permission to show the film and provide a copy of the permission to Campus Life; or

- Contact one of these companies to request a quote for the public performance license at least four weeks in advance of the viewing date: Film Bank Media or Swank Motion Pictures.
 - Ensure your group has sufficient funds to cover the copyright costs
 - Provide appropriate documentation to Campus Life and we will process your request to purchase the public performance license

Club Travel

All club travel, regardless of cost, must be pre-approved by the established internal procedures which includes, at minimum, the Campus Life Coordinator. Work with your advisor to gain access to the Travel and Expense Reimbursement Handbook.

Campus Life staff may assist with travel-related booking, with advance notice.

Before your club plans club-sponsored travel, contact Campus Life. Due to insurance and District liability issues there are several college forms that must be completed before travel arrangements are made.

The following forms must be received four weeks prior to traveling:

1. Club Travel Itinerary
2. Club Travel Roster
3. Assumption of Risk, Hold Harmless, Indemnity, and Release of Liability for each traveler.
4. Club minutes approving the travel and any travel-related expenses

If no club travel forms have been received by Campus Life before the scheduled travel there will be no reimbursement available to the club advisors or club members for the trip.

Flights/Ground Transportation

Coach or Economy Class: Coach or any other discounted economy-class fare must be used. This applies to all travel (domestic or international, or any combination thereof) regardless of the purpose or fund source.

Airport shuttles and ride shares are the preferred method of traveling between the airport and your lodging destination. It is highly encouraged to review conference registration materials for shuttle information prior to your travel. If using a ride share, submit your ride share receipt which notes start and end locations for each trip.

College Vehicles for Club Transportation:

Active student clubs are allowed to use Sierra College vehicles for transportation to and from off-campus club activities. **Only advisors can drive District vehicles – students cannot.** In order to drive a Sierra College District Vehicle, it is required to have a copy of a current driver's license and a signed copy of the Sierra College Driver Information and Agreement on-file at the facilities office (Bldg. YT-1, Rocklin Campus). A successful completion of ASCIP's online Defensive Driving Course will also be required. The staff in Campus Life can assist advisors with this process.

- Club Advisors may only reserve and drive eight (8) passenger vans
- Clubs may reserve District vans (10 seat +) and buses under the following conditions:
 - The club must pay for a District driver at standard rate
 - The club must provide per diem for food for the District driver
 - The club must provide lodging for the District driver (overnight trips)

Special Events Cash Box Request

A club may request cash a cash box for special events.

- Reach out to Campus Life for assistance with completing the Event Cash Box Request at least one week before your event.
- Advisor picks up and signs off for cash box (Cashier's Office).
- The cash and the cash box must be returned to Cashier's Office when the event is over. The amount of cash returned must equal at least the amount originally issued.

Club Minutes

Club minutes are vital to your club's success and are needed for expenditures and reimbursements. A sample set of minutes is available in the Club Handbook and the ICC Canvas shell.

Club Accounts

See the Club Handbook for full details regarding club accounts. Clubs that are not active for two (2) semesters will have their accounts closed and remaining funds will be returned to ASSC.

Permissible and Impermissible Uses of Club Funds

The following are some examples of appropriate and inappropriate uses of club funds. This list does not capture every conceivable use of club funds, but highlights what we see most often. See Campus Life staff with any questions.

Permissible

- Supplies (chalk, pens, poster board, etc.)
- Club t-shirts
- Conference expenses
- Food for club meetings/events*
- Awards (e.g. New Member of the Year)

Impermissible

- Salaries for District employees
- Equipment (laptops, cameras, etc.)
- Scholarships (gifting of public funds)
- Donations to an organization
- Gifts (farewell, bereavement, etc.)

*Refer to Purchasing Procedures >> Reimbursements >> 2C. Meal Reimbursements

Points to Remember

- Clubs must be active, chartered clubs in good standing to utilize their funds.
- Invoices/receipts should only show items purchased for club use (no personal items should be included on the same receipt).
- Any incomplete forms will delay the process so be sure to provide all necessary information when it is submitted.
- Students or advisors will not be reimbursed for payments made for services to independent contractors.
- Expenses should be submitted within the same academic year of occurrence.
- Receipts for personal expense reimbursement older than 30 days are subject to review and/or non-payment. Receipts older than 30 days must be accompanied with a memo of explanation, which is also signed by the club advisor.
- The club advisor and a designated club officer must sign all deposit and expense forms.
- If merchandise or services are ordered without proper authorization, the club account may be frozen and the club will not be permitted to use funds until the problems are resolved.

References

AP & BP 6530 – District Vehicles

AP & BP 5400 – Associated Students Organizations

AP & BP 5420 – Associated Students Finances

Sierra College Purchasing Handbook

Student Club Food Distribution Handbook

Sierra College Travel and Expense Reimbursement Handbook