Chadron State College’s structured student organizations, including an organized student government, are the principal entity for student participation in the decision-making process of the College. Students are encouraged to participate in such student organizations.

Below is a guide to implementing Nebraska State College System Board Policy 3300.

For complete regulations of NSCS Student Organization Board Policies, please go to: http://www.nscs.edu/Policy%20Manual/Policy%20Manual%20Master/Policy%203300.pdf

For additional guidelines regarding forming a CSC club or organization, please see the “Student Organizational Proposal Packet.”

Advisors
- Advisors are now required to have pre-approval from the Executive Director of Student Affairs (approval form attached). Current advisors are not required to go through approval process.
- College employees, including advisors, may not be signatories on student club accounts.
- Advisors can act as authorizing agents (determine what students have access to accounts) and can ask clubs to allow them access to bank statements.

Bank Accounts
- Establishment of a bank account requires a federal tax ID number. Instructions for obtaining a federal tax ID number are attached. (Clubs are not allowed to use a Chadron State College tax ID number or an individual’s Social Security Number to open an account).
- If a club receives more than $5,000 in gross receipts annually it will need to apply for and obtain a 501(c)7 organizational status. This can be accomplished by completing an IRS 1024 form. Apply for a “501(c)7-Social clubs” status. Form at http://www.irs.gov/pub/irs-pdf/f1024.pdf
- Contributions to clubs are not deductible by the donors as charitable contributions, even if the club has a 501(c)7 status.
- It’s recommended that clubs require themselves to go through a formal request process with their advisor before making expenditures (writing checks or withdrawing funds) from their account.
- Clubs should send copies of their bank statements quarterly to the office of Student Affairs.

Liability
- Student organizations, including clubs, are not covered by the NSCS's liability or D&O coverage, regardless of how they partner with the College and regardless of the location of the club activity. The College, however, does have insurance coverage for events they sponsor.
- Because the Colleges require that student organizations have advisors, the individuals acting as volunteer advisors are covered under our policies when acting in their capacity as advisors.
- Student Organizations or clubs should consider purchasing insurance for events and activities that pose a significant risk of injury. Inherent dangerous activities will require the Executive Director of Student Affairs approval of insurance arrangements. Additionally, rental rides and games, such as inflatable bounce houses, will require pre-approval from the Vice President of Administration and Finance at least 30 days in advance.

Fundraising
- Permission for conducting fundraising activities must be obtained in advance by contacting the CSC Foundation and completing necessary paperwork.
Cash Handling

- Good internal controls are necessary to prevent the mishandling of funds when collecting, depositing, and reconciling cash.
- Checks for clubs should be made out to the student organization’s name and not the College.
- Cash and checks should always be kept locked. Logs should be kept with cash drawer.
- Bank deposits and expenditures should require dual signatures and be done in a timely manner.

Accountability

- Designated individuals are accountable for handling deposits and expenses.
- When paying an expense, require two signatures on the check or cash payment form.
- Require designated individuals to give an accounting report to the organization sponsor and president, at least on a monthly basis.
- Income/Expense spreadsheets can be emailed to faculty/staff advisor and other student officers.
- If the organization is maintaining cash funds only, a second person should verify cash amounts.
- If the organization is maintaining a bank account, a second person should prepare the monthly bank reconciliations.

Record Keeping

- Keep a continuous log of funds received, expenses paid, and fund balances.
- Maintain accounting records on an Excel spreadsheet or other database form.

Contracts

- Per Board Policy 3300, any contract which a student organization wishes to enter into must be approved by the Vice President for Administration and Finance.

Instructions for Obtaining Federal Tax ID Number

The type of federal tax ID number you need is an Employer Identification Number (EIN). An EIN can be requested and received online at: https://sa2.ww4.irs.gov/modiein/individual/index.jsp

Instructions for completing each screen:

- 1st screen: Legal Structure: Click <View Additional Types> and <Continue.>
- Click <Other Non-Profit/Tax-Exempt Organizations> and <Continue.>
- Click <Continue> on the “Please confirm your selection” screen.
- Click <Banking purposes> and <Continue.>
- Fill in individual officer information, click <I am a responsible and duly authorized member or officer,> and click <Continue.>
- Fill in address. Use: Club Name, Chadron State College, 1000 Main St., Chadron, NE, 69337. <Continue.>
- Make appropriate entries on “Verify your Physical Location” screen if it appears.
- Complete the organization name and other information required. The start date can be the date you are filling in the application.
- “Tell us more” screen: Answers to all questions should be “No” for student organizations.
- On the list of business categories, click <Other> and <Continue.>
- Click <Organization> and <Continue.>
- Click <Social or civic> and type “Student Club” into the box. Click <Continue.>
- Finish remaining screens in the EIN Assistant.
- Print your confirmation and notification letter. The bank will want to see the letter.