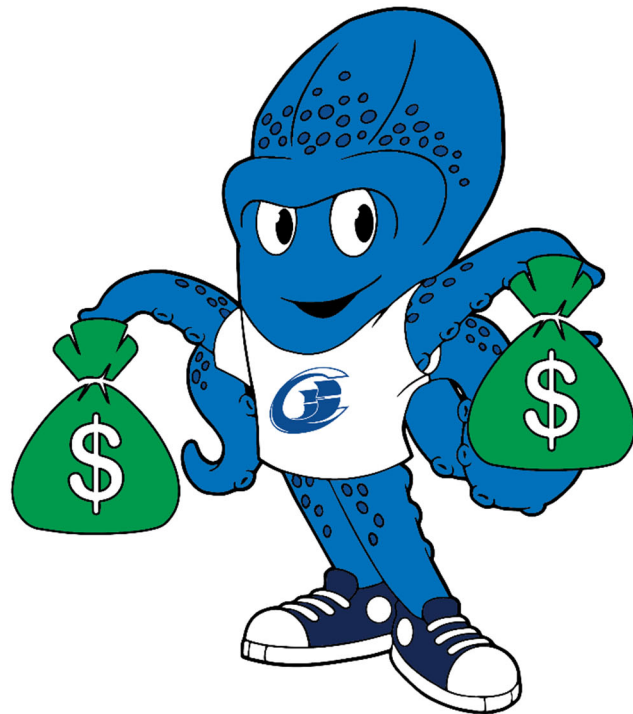


South Puget Sound Community College



Financial Code | 2022-2023



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INTRODUCTION

In compliance with Washington State Law, South Puget Sound Community College has created a Services & Activities Fund (522 accounts) into which shall be placed fees and revenues received by the College. The Services & Activities Fund shall be used exclusively for the resources and functions associated with various student programs and activities for the benefit of the entire student body.

The Board of Trustees has authorized these funds to be used for the purpose of financing the various programs and activities of the Associated Students of South Puget Sound Community College. Separate accounts shall be kept for each student activity or program. Such funds are considered state funds subject to budgetary, purchasing and audit provisions of law applicable to state agencies. The Dean of Student Engagement & Retention is responsible to the Vice President of Student Services for the administration of the Financial Guidelines.

ARTICLE 1: PURPOSE

The Financial Guidelines assures responsible allocation and management of student funds to provide for a wide variety of programs and activities to serve the diverse needs and interests of the Associated Students of South Puget Sound Community College and to provide for continuity in established programs and activities. It is intended to provide guidance for the shared stewardship of these funds by the Associated Students of South Puget Sound Community College and the college administration.

ARTICLE 2: DEFINITIONS

As used in these Financial Guidelines, the following words and phrases shall mean:

1. **ADVISOR** is the staff member who has account responsibility for a particular student organization/club;
2. **ASB** means Associated Student Body of South Puget Sound Community College, which consists of all currently registered students paying Services & Activities Fees;
3. **ASB Senate** means the representative governing body for students at South Puget Sound Community College recognized by the college board of trustees;
4. **ASB BUDGET COMMITTEE** means the committee, comprised of students who are responsible for making budget recommendations with the assistance of the Dean of Student Engagement & Retention or designee;
5. **BOARD** is the Board of Trustees of South Puget Sound Community College;

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6. **COLLEGE** is South Puget Sound Community College;
7. **COLLEGE FACILITIES** include any or all real and personal property owned or operated by the college and shall include all buildings and fixtures;
8. **COLLEGE PRESIDENT** means the duly appointed chief executive officer of South Puget Sound Community College;
9. **VICE PRESIDENT OF ADMINISTRATION & FINANCE** means the officer in charge of financial services at South Puget Sound Community College;
10. **VICE PRESIDENT OF STUDENT SERVICES** means the chief student services officer at South Puget Sound Community College;
11. **DEAN OF STUDENT ENGAGEMENT & RETENTION** means the person whose responsibilities include the oversight and management of student programs accounts;
12. **FISCAL YEAR** means the calendar period from July 1 – June 30;
13. **FUNDED** means those college programs and student organizations who receive funding from the ASB Senate;
14. **LEGAL ADVISOR** means that person who serves as the appointed Assistant Attorney General for South Puget Sound Community College;
15. **SERVICES & ACTIVITIES (S&A) FEE** means fees, other than general tuition and operating fees, charged to all students registering at South Puget Sound Community College;
16. **STATE BOARD** means the State Board for Community and Technical Colleges, State of Washington;
17. **STUDENT**, unless otherwise specified, means and includes any person who is enrolled for class or formally in the process of applying for admission to the College;
18. **STUDENT PROGRAMS** mean programs, services, student organizations, clubs, activities, functions and events recognized and funded by the ASB Senate and operated under the regulations and procedures officially adopted by the college board of trustees;

ARTICLE 3: FUND MANAGEMENT

SECTION 1 – OBJECTIVE

The ASB Senate raises and expends Services & Activities Fees to promote, by legal means, the general welfare and morale of the student body. The activities supported by these expenditures provide a meaningful variety of healthful, educational, cultural and social learning experiences, allowing for the presentation of a broad spectrum of ideas.

SECTION 2 – SOURCE OF FUNDS

Student funds are received from five sources: student fees allowed by law and paid at registration; revenues from activities; interest income; contributions and voluntary fees.

SECTION 3 – USE OF FUNDS*

Monies in Services & Activities Fee funded accounts are to be used pursuant to state guidelines related to services and activities fees. When authorized and approved in a manner consistent with these guidelines, fee revenue may be used for, but shall not be limited to:

1. Traditional and time-honored activities such as student government activities, student organizations, health and wellness programs, retreats, conferences, seminars, workshops, musical, dramatic, artistic, debate and forensic presentations of an extra-curricular nature, student publications and other mass media initiatives, intramural and intercollegiate sports, tutorial services, career services and child care centers.
2. Equipment, supplies and materials required for the operation of student programs and activities.
3. Travel and per diem for students and staff members participating in student programs and activities at the rate approved for students.
4. Recognition items (trophies, certificates, plaques, wearable items) for students who have earned them, provided that they are a result of participation, are personal in nature, and are of nominal value.
5. Salaries of employees directly related to student programs.
6. Dues for institutional memberships in recognized student leadership, governmental or programming organizations.
7. Compensation to students for services rendered (hourly salaries, stipends, etc.)
8. Premiums for liability and casualty insurance for students participating in approved programs and activities.
9. Expressed prior approval by State Board is required for acquisition of real property. Real property and capital projects acquisition must be approved by the Board of Trustees. Property

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or capital projects funded by S&A fees can be used as match in the stated capital budget process.

10. Special tutorial or co-curriculum programs provided it is not to sustain a critical operation of the college.
11. Food purchases of meals and light refreshments for students, employees, and official guests are allowable under certain criteria to include the permissibility and purpose of the event. This guidance is provided to ensure that all food expenses charged to student fee budgets are appropriate. Food purchases with student fees are allowable once approved by the ASB Finance Committee or ASB Budget Committee prior to expenditure.
12. Food purchases are allowed with fundraised money generated from a student fee funded event or activity. Food purchases are allowable for advertised events, recognition events, official trainings, or business meetings to conduct official campus or club business. Food purchases are allowed during travel with approval through a travel authorization.
13. Though SPSCC Catering does not contractually require the first right of refusal for on campus food purchasing, those expensing student fees are highly encouraged to consult with SPSCC Catering to see if their food purchasing needs can be met.
14. Tipping and gratuities for food service or delivery is allowed at a set rate of fifteen percent (15%) for seated dining and ten percent (10%) for delivery. This percent may be in addition to a delivery charge but not in addition to a service charge or mandatory gratuity. If a mandatory large party gratuity is automatically charged at or above 15%, an additional tip is not allowed.
15. Tipping and gratuities for meals served on campus may not exceed the state per diem per individual.

**Use of funds and limitations guidelines were developed using the Guidelines for Permissible Use of Services and Activity Fees (February 2010, commonly known as the Killian Outline).*

SECTION 4 – LIMITATIONS*

Services & Activities Fee revenue shall not be used to fund:

1. Salaries of professional staff in teaching, administrative or clerical positions not directly related to the operation of student programs.
2. Programs included within the State Board allocation model.
3. Programs or activities that support, advance or inhibit religion or foster excessive entanglement between the state institution (SPSCC) and religion.
4. Programs or activities which violate the SPSCC Non-Discrimination Statement.
5. Activities of a state organization affiliated with a political party if the funding advances any candidate or ballot issue in an off-campus election or finances lobbying or political activities of non-students. Food purchases for lobbying a legislator or government official or elections or election celebrations are never permitted with any campus funding source, including fundraised funds.

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6. Donations of gifts of money or property.
7. Commercial sales, advertising or promotional activities, or activities which an individual or organization will derive private material gain, unless such activities clearly serve educational objectives and when these activities are conducted under the sponsorship or at the request of a department or student organization.
8. Purchase of food and beverages, except for meals purchased while traveling using state per diem guidelines or meals/light refreshments that are budgeted in advance and are an integral part of a special event, other than regular business. Off-campus events may have food prepared by students (if not sold) or outside vendors with special permission from the Dean of Student Engagement & Retention or designee.

SECTION 5 – RECORDING AND REPORTING RESPONSIBILITY

It shall be the responsibility of the Vice President of Administration & Finance and the Dean of Student Engagement & Retention, under the direction of the College President, to maintain proper recording of financial transactions of monies from Services & Activities Fee funded accounts and to provide periodic reports to the Vice President of Student Services and the SPSCC ASB Senate.

A general budget for each funded student organization/club shall be maintained by the ASB Senate. Student organizations/clubs shall be eligible to receive a yearly allocation upon demonstrating active status, as outlined in the Senate Constitution and Bylaws. The process for submitting budget requests is outlined in Article 5, Section 3.

Fundraising projects sponsored by student organizations/clubs are subject to the approval of the organization's membership, the Advisor and the Dean of Student Engagement & Retention or designee and must follow the depositing and purchasing procedures in Article 3, Section 5 and Article 6. In addition, fundraised dollars may be carried forward each year and shall refer to the Services & Activities Capital Equity Account if active status and eligibility are not maintained (see the SPSCC Student Clubs Handbook for requirements to maintain active status).

SECTION 6 – DEPOSITS

Funds collected or revenues produced by or through ASB Senate sanctioned activities or fee collections, shall be deposited with and expended through the business office of the College. This includes all monies raised for projects on or off campus by ASB Senate sanctioned and recognized student groups.

Off-campus accounts of student organizations and clubs are strictly prohibited.

The procedures for the collection of all revenue and the expenditure of all resources shall be in compliance with the policies, regulations and guidelines under which the Vice President of

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Administration and Finance manages the various College funds. The Dean of Student Engagement & Retention, in collaboration with Student Organization Advisors, is responsible for ensuring that all funds are managed according to established college procedures.

Monies collected as the result of any student program or activity must be turned in to the Dean of Student Engagement & Retention (or designee) at the end of the day, or if after hours, turned in immediately the following morning.

The Dean of Student Engagement & Retention (or designee) will issue a receipt for the funds collected and then submit to the cashier's office for deposit into the student organization's account. A receipt of the deposit will be placed in the student organization's file indicating the date, account to which the monies are to be credited and such other information as will facilitate the accounting of the monies.

Disbursements from any account must be pre-approved by the Dean of Student Engagement & Retention (or designee) and are made only by checks or procurement card expenditures prepared by the business office. (See Article 6)

ARTICLE 4: RECOGNITION AS A FUNDED ACTIVITY

Any program, organization/club or activity aligned with the objective of Services & Activities Fees may apply for and be recognized as a funded student program or activity upon a majority affirmative vote of the ASB Senate, sitting in quorum. It shall be the responsibility of the members of a recognized student organization or club to determine whether they desire their organization to be funded or nonfunded.

Membership of a funded student organization/club must be composed of currently enrolled students at the College and may be organized to promote any legal purpose, whether it is educational, recreational or social. Among the purposes of any student organization/club is that of providing service to its members and/or the College.

The Student Rights and Responsibilities (WAC 132L-020-070) require that membership must be open to all students except in cases in which there exists reasonable justification for exceptions directly related to the purpose of the organization. The fact that a student organization/club provides a service to its members or the College in general, may be justification for providing the organization with funding. (example: Phi Theta Kappa members must have a 3.5 GPA)

All funded activities will be expected to conduct their programs or activities in accordance with these Guidelines, the ASB Senate Constitution and Bylaws, Students Rights and Responsibilities, and all college, state and federal policies and procedures.

ARTICLE 5: BUDGETING

SECTION 1 – SOURCE OF FUNDS

Student funds are received from five sources: student fees allowed by law and paid at registration; revenues from activities; interest income; contributions and voluntary fees.

SECTION 2 – REVENUE ESTIMATES AND YEARLY ALLOCATIONS

The Vice President of Administration & Finance, Vice President of Student Services and Dean of Student Engagement & Retention establish the yearly budgeted allocation. This allocation will be the basis for the budgeting process for the coming fiscal year and revenue estimates will be based on a percentage of total projected credit hours from programs with students paying the Services & Activities Fee. Unless the established allocation is officially changed, it shall not be exceeded.

SECTION 3 – ASB BUDGET COMMITTEE

The ASB Budget Committee shall be comprised of up to seven (7) voting student members appointed by the ASB President and is chaired by the ASB Vice President of Finance. The Dean of Student Engagement & Retention (or designee) serves as a non-voting member. All students must have satisfactory academic progress and shall represent the diverse interests of the student body.

The ASB Budget Committee is a recommending body. The initial responsibilities for proposing program priorities, evaluating existing programs, proposing budget amounts and adjusting budget requests to the annual budget allocation shall reside with the ASB Budget Committee. The ASB Budget Committee shall provide an opportunity for all viewpoints to be heard during its consideration of the funding of student programs and activities, notifying budget managers of their right to appeal and subsequently hear their appeals.

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SECTION 4 – BUDGETING TIMELINE

An annual budget timeline, consistent with the college's budget development process will be prepared by the Dean of Student Engagement & Retention and made available to the ASB Senate. The timeline will include dates for budget development, hearings, appeals and adoptions. The following dates are guidelines only:

December: Opportunities will be provided to the ASB to submit budget proposals to the ASB Budget Committee. Student organizations will receive budget request forms and budget planning assistance to create their budget request for the next fiscal year. The Dean of Student Engagement & Retention will also work with budget managers to prepare requests for department programs funded through existing accounts funded by Services & Activities Fees.

January: The ASB Budget Committee is formed and a budget timeline is adopted. All budget requests are submitted to the Dean of Student Engagement & Retention, who will prepare master budget request documents and submit requests to the ASB Budget Committee.

The committee will review the budget requests and develop a recommendation.

The Dean of Student Engagement & Retention will share the proposed recommendation with the Vice President of Student Services.

February: The ASB Vice President of Finance presents the proposed recommendation to the ASB Senate for review only.

All who submitted budget requests will be notified of budget recommendations and shall be advised concerning their right to appeal.

March: The ASB Budget Committee will submit a budget to the ASB Senate for final consideration and approval.

April: The ASB Budget Committee will submit a copy of the final proposed budget to the ASB Senate, the Vice President of Student Services and the Vice President of Finance & Administration for inclusion in the budget presentation to the Board of Trustees.

June: Board of Trustees reviews and adopts budget.

July: New fiscal year begins.

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SECTION 5 – DISPUTE RESOLUTION

The Board of Trustees will approve or deny the recommended budget. Should the Board disagree with the recommendation of the ASB Budget Committee, they will outline potential areas of difference in writing. In case of a dispute, the administration shall meet with the ASB Budget Committee in a good faith effort to resolve the disputes. If the dispute is not resolved, a dispute resolution committee shall be convened.

The dispute resolution committee shall be selected as follows: the administration will appoint two nonvoting advisory members, the governing board three voting members, the ASB President shall appoint three voting student members and one student representing the ASB Budget Committee who will chair the dispute resolution committee and be nonvoting. Thus, the committee is composed of six (6) voting members and three (3) nonvoting members unless there is a tie vote, in which case the nonvoting chair shall vote to decide the tie.

The dispute resolution committee shall meet and attempt in good faith to settle by vote any and all disputes. The Board of Trustees is not bound by the committee's recommendation though it must consider the result and act.

The Board of Trustees need not delay acting on that portion of the budget not in dispute.

SECTION 6 – BUDGET AMENDMENTS

Requests for change to the budget after the Board of Trustees has approved it or expenditure requests from the Services & Activities Capital Equity Account are presented through the ASB.

If the ASB approves the proposal, the Vice President of Student Services presents the proposal to the College President or the Board of Trustees, as appropriate, for disbursement approval.

SECTION 7 – BUDGETING AMENDMENT PROCEDURES

The budget procedure may be modified by a majority vote of the ASB Senate sitting in quorum. The Vice President of Student Services and the College President must approve any modifications. All activities and the general college community will be informed of any adopted modifications.

ARTICLE 6: EXPENDITURE PROCEDURES

The procedures as set forth in these guidelines shall be followed in the expenditure of funds from the accounts funded by Services & Activities Fees. These procedures are designed to account for funds and to authorize expenditures within the accounts. It shall be the responsibility of the Dean of Student Engagement & Retention to ensure the prompt, accurate, complete preparation and submission of all necessary documents to the Business Office.

SECTION 1 – PURCHASES

Purchase Requests: The person having account responsibility for the student organization/club or funded program shall initiate purchases, by completing a request to expend fund form. Upon approval by the Dean of Student Engagement & Retention, the request shall be forwarded to the college purchasing department for processing.

Reimbursement: Since no expenditure can be made without prior approval, reimbursement for expenditure of personal funds expended should not be expected. Proper planning will make it unnecessary to use personal funds for purchases.

Advance Payment: It may be necessary to request funds in advance of the services to be performed. Advance of funds are strictly controlled and not intended to take the place of the regular purchasing procedures. Advance payments are to be made only in the following cases: student group travel, dues, registration and entry fees, rental payments, etc. The necessary forms must be submitted to the Dean of Student Engagement & Retention at least 10 business days prior to the expected issuance of a check. Unexpended funds are to be returned to the Business Office upon return to campus. No further expenditures will be authorized until all necessary documents are filed for the preceding transaction.

Purchasing Cards: Cards are available from the business office and must be reserved 48 hours prior to use by a purchaser approved by the Dean of Student Engagement & Retention. Purchase made with card must have prior approval. All itemized receipts must be returned with card.

SECTION 2 - TRAVEL

Travel Policies and Regulations: College travel policies and regulations shall apply to all ASB Senate travel. Only travel by members and advisors of recognized ASB Senate group or organization shall be considered travel and only when officially representing the College. If Services & Activities Funds are to be used for travel by members and advisors of a subsidized activity, a prior approval for travel and reimbursement form must be submitted by the student organization advisor and approved by the Dean of Student Engagement & Retention.

Funding for Travel: Funding allocation for travel will take place during the annual budget development process. Opportunities for travel which cannot be identified as a part of the budget development

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process may be proposed to the ASB Budget Committee during the year as a Student Organization/Club One-time Contingency Fund Request.

Per Diem, Lodging and Miscellaneous Travel Expenses: All ASB Senate travel will follow the per diem, lodging and miscellaneous travel expense guidelines established by the State Board.

National Travel: National travel outside the bordering states of Oregon, Idaho and British Columbia for individual students and special interest group organizations may be funded by Services & activities Fees. Students and groups qualifying for national competition are encouraged to seek other funding options to finance their travel. National travel for ASB, Dean of Student Engagement & Retention and staff will be coordinated during the budget development process or may be proposed as a contingency item during the year. National travel must be approved by the Dean of Student Engagement & Retention, Vice President of Student Services and the College President. Travel outside the US will be reviewed on a case by case basis.

State Vehicles: The use of state vehicles shall be in accordance with appropriate rules, policies and cost schedules

Authorized Vehicle Operators: The following personnel, while serving in an official capacity as an agent of the College, are authorized to drive state-owned vehicles: Staff members possessing a valid WA State Driver's License and Students possessing a valid WA State Driver's License and who have been approved by the Dean of Student Engagement & Retention, have proof of auto insurance and provide a copy of a good driving record by the WA State Department of Licensing.

Private Vehicles: Use of private vehicles must be approved in advance and submitted by the Dean of Student Engagement & Retention by Travel Authorization Form. The approved use of private vehicles is reimbursable at the rate established by state regulations and local travel policies. Reimbursement of use of a private vehicle will be made upon completion of a Travel Expense Voucher.

Rental Vehicles: Those organizations, activities or personnel utilizing rental vehicles will be required to pay the full amount of the rental charge and all expenses incurred in the use of the vehicle. Amounts are reimbursable.

SECTION 3 - CONTRACTS

Prior approval must be obtained for all contractual agreements. The Vice President of Finance & Administration or designee must authorize any contractual agreements pertaining to programs, organizations or activities using Services & Activities Fees. Contracts made without prior approval are invalid. Responsibility for payment of an invalid contract rests with the individual making the contract and may not be paid from public funds.

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SECTION 4 – DONATIONS TO CHARITABLE ACTIVITIES

The state constitution contains a prohibition against making gifts of public funds. Student organizations/clubs can collect donated items to contribute to community charitable activities. State facilities and resources cannot be used to raise funds that will be given to charitable organizations. To the extent that students earn income by use of state property or facilities, such income becomes public money. Funds raised without the use of state property, reputation or money are private funds and may be used without restrictions. Organizations/clubs can sponsor activities that benefit college students, subtract the costs of presenting those events and donate the proceeds to charity. Only those funds considered net profit from fundraising activities might be donated. State funds expended in conducting the fundraising must be reimbursed.

ARTICLE 7: FUND BALANCES

SECTION 1 – REVENUE CONTINGENCY ACCOUNT

A Revenue Contingency Fund may be established annually to assure the integrity of the annual S&A Budgets. A balance equal to at least 15% of the proposed budget shall be maintained.

SECTION 2 – SERVICES & ACTIVITIES CAPITAL EQUITY ACCOUNT

With the exception of student organization/club fundraising dollars, which may be carried forward, all remaining unspent Services & Activities Fee money shall, at the fiscal year's end, revert to the Services & Activities Capital Equity Account. This account is maintained to allow for ASB Senate participation in capital projects on campus. Expenditures from this account require the signatures of the ASB President, Dean of Student Engagement & Retention, Vice President of Student Services, Vice President of Finance & Administration, College President and approval by the Board of Trustees.

ARTICLE 8: OPERATIONAL DIRECTIVES

It is recognized that emergency situations arise which are not covered by these Financial Guidelines. The Dean of Student Engagement & Retention is authorized to issue operational directives to protect the integrity of the Services & Activities Fees as related to programs, activities and associated funds.

ARTICLE 9: AMENDMENT PROCEDURES

The ASB Senate and the Vice President of Student Services may submit, in writing, amendments to these Financial Guidelines for consideration. Following review and favorable recommendation by the ASB and the Vice President for Student Services, the proposed amendment will then be forwarded for approval to the College President.

ARTICLE 10: VIOLATIONS

Violations of the provisions of these guidelines by student organizations/clubs or by a funded program may be cause for revoking the program or organization's charter and/or revoking funding of said program or organization. Violations shall be filed as a grievance with the Vice President of Student Services.

ARTICLE 11: LIMITATIONS

Any of the articles, sections and parts of these guidelines shall be decreed inoperable and void of the article, section or part is or becomes contrary to law applicable to state agencies.