



**SOUTH SEATTLE
COLLEGE**

One of the Seattle Colleges

**Student Services and Activities
Fee
Financial Code
2017**



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SSC S&A FINANCIAL CODE

Chapter 28 and other related chapters of the Revised Code for Washington relating to education state that all fees and all other income which the Trustees are authorized to impose shall be deposited as the Trustees may direct. Such sums of money shall be subject to the budgetary and audit provisions of law applicable to state agencies.

The service and activities fee, including special assessed fees and other revenues collected by South Seattle College for the Associated Students of are 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 of the Associated Students of South Seattle College. The authority for administering the Code and the budgeting and control of expenditures of S&A funds has been delegated by the Trustees to the President of the College, to the Dean of Student Life.

This Code supersedes all previous codes and By-Laws.

DEFINITIONS

As used in this Financial Code the following words and phrases shall mean:

1. “SSCAS” means the South Seattle College Associated Students.
2. “S&A Fee” means the Services and Activities Fee
3. “SSC USA” is South Seattle College United Student Association, the representative governing body recognized by the District 6 Board of Trustees for students at South Seattle College.
4. “Account Directors” are persons employed by the college who have sub-program account responsibilities.
5. “Board” is the Board of Trustees of South Seattle College.
6. “College Reserve Fund” is the account containing the remaining unencumbered balances from the student services and activities fee monies at the end of the fiscal year.
7. “College” refers to South Seattle College.
8. “College facilities” means any or all real and personal property owned or operated by the college and including all building and appurtenances affixed thereon or attached thereto.
9. “Dean of Student Life” is that person whose responsibilities and budget authority include the management of all student programs accounts.
10. “District 23” refers to South Seattle College, State of Washington.
11. “Fiscal Year” is that calendar period from July 1 through June 30.
12. “President” is the duly appointed chief executive officer of South Seattle College, State of Washington, or in his / her absence, the acting chief executive officer.
13. “Services and Activities Fee” are fees incorporated into general tuition charged to most students registering at South Seattle College.
14. “State Board” refers to the State Board for Community and Technical Colleges, State of Washington.
15. “Student” is any person who is enrolled for classes.



16. “Student Programs and Activities” are functions recognized by the Board, formally authorized by the Board of Trustees, and operated under regulations and procedures officially adopted by the Board.
17. “Special Assessment Fees” are those fees that the SSCAS imposes for specific, stated purposes. Examples of this are; Technology Fee, Assessment Fee, and Fitness Center Fee, and Student Center Maintenance and Operation Fee

ARTICLE I: CODE JURISDICTION

Section 1: PURPOSE

The purpose of this financial code is to carry out the provisions indicated in the preamble, while at the same time providing effective administration of student programs and activities.

Section 2: OBJECTIVE

The raising and expending of funds by the SSCAS has the objective of legal promotion of general welfare and morale of students by providing a meaningful variety of co-curricular educational, cultural, recreational and social learning experiences.

Section 3: ACCOUNT FORMATION

There are hereby created revenue and expenditure accounts into which shall be placed service and activities fees and revenues received through the operation of such programs subsidized by such fees and contributions.

Section 4: ACCOUNT JURISDICTION

These accounts shall be under the jurisdiction of the SSC USA. The Dean of Student Life shall have budget authority to manage account expenditures and see that this Code, South Seattle College policies, and state regulations for state funds are enforced.

Section 5: REGULATIONS GOVERNING USE OF FUNDS

All funds collected and expended in conjunction with student programs and activities are subject to the policies, regulations, and procedures of this Financial Code, South Seattle College Board of Trustees, the State Board for Community and Technical Colleges, the Budget and Accounting Act of 1959 (RCW 43.88) and appropriate state law.

Section 6: RECORDING AND REPORTING RESPONSIBILITY

It shall be the responsibility of the Vice-President of Finance and Operations, under the direction of the College President, to maintain proper recording of financial



transactions of monies covered by this Code, and to provide current financial information on the status of the accounts to the SSC USA, and the Dean of Student Life.

Section 7: PHILOSOPHY OF FUND USE

Monies in accounts under the jurisdiction of this Code are to be used, according to the state guidelines for expenditures of service and activities fees for:

- A. Social events, seminars, workshops, retreats, student conferences; student governmental organizations, professional consulting fees; clubs and societies; musical, dramatic, artistic and forensic presentations of an extracurricular nature; student publications and other mass media activities; tutorial services; day care centers; intramural and recreational sports.
- B. Equipment, supplies and materials required for the operation of student programs and activities.
- C. Travel and per diem for students and professional staff members participating in student programs and activities.
- D. Premiums for liability and casualty insurance coverage for students serving in official capacities or participating in such programs and activities.
- E. Dues for institutional memberships in recognized student governmental or activities organizations, provided, that the legality of such expenditures is first established in consultation with the legal advisor of the college.
- F. Salaries and compensation to students.
- G. With the expressed prior approval of the State Board and, when required, approval of the appropriate legislative body, services and activities fee revenue may be used to acquire real property, fund capital projects, and as matching funds for such purposes.

Limitations:

- 1) Salaries of professional employees in tenurable positions, administrative exempt personnel, permanent classified, civil service employees or any staff outside of the Student Life department should not be paid from service and activities fee revenue.

Exceptions:

Salaries:

- Revenue collected through the Technology Fee may be expended only on staff salaries, benefits and other operating expenses related to technology to a yearly maximum of \$225,000 unless the USASCC United Student Association by a two thirds majority vote approves additional funding. Any approval of additional funding shall be reflected within the.
- All monies allocated to the childcare program may be expended on staff salaries, benefits and other operating expenses.



- 2) Services and activities fees should not be used to fund programs, personnel, facilities, travel, equipment and maintenance for instructional programs or items covered within the State Board allocation model.

Those in charge of a student program or activity may determine how monies are to be spent so long as the expenditure is not an improper expenditure of public funds or contrary to sound financial practice within the polices and requirements of the College and the State statutes.

Section 8: CODE CONSONANCE

It is the expectation that all provisions in the Financial Code be followed. In the event an account director is found to be in violation of the Code, he/she shall be issued an informational memo from the SSCAS United Students Association stating the provision of the Code in violation. Any subsequent similar violation shall be filed as a grievance with the Dean of Student Life with the recommendation that the account director act in consonance with the Code or be relieved of his/her account responsibilities.

Section 9: AMENDMENT PROCEDURES

Proposed amendments to this Financial Code may be submitted to the SSC USA and read at any regularly scheduled meeting. The proposed amendment may be voted upon at any regularly scheduled meeting following the first reading so long as the time elapsed between the first readings and voting does not exceed one month. Amendments will be certified as passed when a 2/3 majority of the USA members, sitting in quorum, vote in the affirmative. After administrative review, the proposed amendment will then be forwarded for approval to the South Seattle College Dean of Student Life. Approved amendments shall be returned to the SSC USA for insertion into the copy of the South Seattle College Financial Code.

Section 10: OPERATIONAL DIRECTIVES

In the event a situation arises requiring immediate attention not covered by this Code, the SSC USA President, the SSC USA Treasurer, and the Dean of Student Life shall meet and determine a temporary operational directive. At the next regularly scheduled meeting, the SSC USA shall develop an amendment to cover the area in question and follow the amendment procedure, Article 1, Section 9.

Section 11: CODE LIMITATIONS

Any of the articles, sections and parts of this Code shall be decreed inoperable and void if the article, section, or part is contrary to State statutes or Board rules or regulations. Inoperable or voided articles, sections or parts may be changed without vote of the SSC USA to bring the Code into consonance with the State Statutes of Board Regulation.



ARTICLE II: BUDGET MANAGEMENT

Section 1: The SSC USA shall be responsible for administering the current fiscal year budget. Items related to financial matters and requiring action shall be submitted in writing. Decisions shall be made at the discretion of the SSC USA.

Section 2: ELIGIBILITY FOR S&A ALLOCATION (INCLUDING RESERVED ACCOUNT)

- A. Programs, events and activities which legally promote the general welfare and morale of students through co-curricular educational, cultural, recreational and social learning shall be eligible for funding by S&A funds as long as said programs, events, or activities conform to the service and activity fee guidelines (Article 1, Section 7).
- B. To be eligible for S&A funding, any member of the campus community promoting co-curricular programming shall complete a request form and submit it to the SSC USA Treasurer Upon receipt of SSCAS approval, the person initiating the request, or his/her designee, shall become eligible to request funds during SSCAS budgeting for the next fiscal year.

Section 3: PROGRAM ALLOCATIONS

Allocations to SSCAS subsidized programs shall be determined by the S&A Budget Committee during fiscal year budget development (Article III, Section 3)

Section 4: SPECIAL ACCOUNTS

A. Unallocated Reserve Fund:

As a regular part of budgeting, an account of funds of no less than 5% of the revenue estimate shall be maintained in the SSCAS contingency. The account is held to provide a security fund for the revenue estimate and to fund special projects and/or events that were unforeseen during budgetary planning. Monies in this account are under the jurisdiction of the SSC USA and may be released by a majority vote and approval of the Dean of Student Life.

B. Enterprise Account:

An enterprise account shall be available for special projects or events which have the capacity to generate revenue. Money from this account shall be used to finance materials, services, or other costs related to production of the project or event. Any revenue generated from the project is to be credited to the account of the requestor and is subject to the rules and regulations governing use of state funds. Should the project or event be unsuccessful in generating revenue, the deficit balance will be carried forward at the end of the fiscal year.



C. S&A Reserve-Fund:

All unencumbered SSCAS funds at the end of the fiscal year shall revert into the S&A Reserve Account. Monies accumulated in the fund shall be used for major repair, replacement and/or purchase of equipment determined by the SSC USA to be to the benefit of the Associated Students of South Seattle College as allowed in the permissible use of S&A Fee's document and in accordance with state guidelines. Monies shall be released from the S&A Reserve Fund by a majority vote of the SSC USA and approval by the Dean of Student Life.

D. Club Accounts:

A general club account shall be maintained by the SSCAS for the purpose of assisting clubs in their funding efforts. Clubs shall be eligible to receive a quarterly allocation upon demonstrating active status. In addition, club revenue may be matched by SSCAS funds, the amount of which shall not exceed the maximum as established in the Guidelines for Chartered Student Clubs. Revenue earned by clubs and SSCAS matching funds shall be kept in that club's S&A account. This money shall revert to the S&A Reserve account at the end of the fiscal year. Fundraised monies can be retained for future use as prescribed in the Killian Guidelines document.

Section 5: ACCOUNT MANAGEMENT

Funds collected or revenue produced by or through SSCAS student programs for fee collections shall be deposited with and expended through the Business Office of South Seattle College.

A. Deposits:

Monies collected as the result of any student program or activity shall be deposited by the appropriate financial manager for the specific account at the end of the day or, if after hours, on the next working day.

B. Expenditures:

No disbursement from any accounts is made except by checks prepared by the Business Office, Community College District 23. Requests for expenditures are to be made on the appropriate College form.

C. Petty Cash Fund:

With Business Office approval, a petty cash fund shall be maintained by the Student Life Program Coordinator for 522- accounts. Disbursement from the fund will be governed by current college policy for petty cash funds.



D. Expenditure Restrictions:

S&A Fees and associated revenue are governed by state law and District policy. The following specialized restrictions are by no means exhaustive, but rather common occurrences requiring recognition:

1. **Contract Procedures:**
Any expenditure of SSCAS funds involving a contract less than \$2500.00 must receive prior approval from the Dean of Student Life. The responsibility and authority to finalize all contracts over \$2500.00 resides with the Vice President of Finance and Operations. Any written contracts made without prior approval are invalid and may not be paid from public funds.
2. **Budget Reallocation Procedures:**
Budget reallocation that exceed \$300.00 must be approved by the SSC S&A Fee Budget Committee. Funds may be reallocated up to \$300.00 without approval.
3. **Recognition and Award Procedures:**
SSCAS funds may be used to purchase awards for individuals, as long as such awards are personal to the recipient (have intrinsic sentimental or personal value) and reasonable under the circumstances (generally not for more than nominal monetary value) and are not monetary awards.
4. **Awards Ceremony:**
The SSCAS shall host an annual awards ceremony for the purpose of recognizing students who have performed meritoriously in an SSCAS sponsored program. The Advisor for the USA shall be responsible for ensuring the awards ceremony is held each year.
5. **Travel Procedures:**
SSCAS funds may be used for travel by members of a subsidized program only when the travel is for official business and is generally related to the entire student body. Individuals traveling alone may not exceed the recognized college rate of per diem. The SSCAS USA may establish guidelines for travel. (Please refer to the Killian Document for further clarification on sections 2, 3, and 4.)

ARTICLE III: FISCAL YEAR BUDGET DEVELOPMENT

Section 1: SERVICES AND ACTIVITIES FEE BUDGET COMMITTEE

- A. The S&A Fee Budget Committee is responsible for the development of an SSCAS Budget that represents diverse student interests. S&A Fee Revenue estimates of all



student fees shall be submitted by the college Business Office to the Dean of Student Life and USA Treasurer. This estimated value will be used as the target income amount when developing the budget for the next fiscal year.

- B. The S&A Fee Budget Committee shall be comprised of: The USA Officer for Budget and Finance, one additional USA Officer, 5 at large students, and the Dean of Student Life.
- C. Non- S&A Fee paying students are not eligible to serve on the S&A Fee Budget Committee (Exception: If international and running start students wish to serve on the S&A fee budget committee, they are required to pay S&A fee.

Section 2: S&A FEE BUDGET COMMITTEE MEMBERS RESPONSIBILITIES:

- A. To monitor S & A fee allocations and departmental expenditures.
- B. To allocate S & A fee monies on an annual basis.
- C. To provide a request for funds process for unallocated Service and Activities Fee funds.
- D. To develop and maintain long term fiscal plans for Service and Activities Fee carry forward accounts.
- E. Uphold the highest standards of fiscal responsibility and integrity.
- F. To develop guidelines and address issues related to S&A Fees.

Section 3: BUDGET ALLOCATION PROCEDURES

- A. During Fall Quarter, account directors may be requested to and /or have the opportunity to meet with the USA Treasurer to review budget status and present program philosophy, goals, and interests.
- B. At the beginning of winter quarter, the USA Treasurer shall provide opportunities for members of the campus community to apply for recognition as a subsidized program (Article II, Section 2B). Prior to the initiation of the S&A Fee Budget Committee deliberations, the USA shall evaluate all currently funded programs, and the requests for new programs. The USA shall determine which programs shall be eligible for funding and shall provide that information to the S&A Fee Budget Committee.
- C. By January 15, the USA Treasurer will present a Budget Process timeline and a procedures document to the USA for approval.
- D. The S&A Fee Budget Committee shall invite each account director to present his/her budget to the budget committee.
 - 1. The S&A Fee Budget Committee shall determine the amount of time allocated for presentation and subsequent discussion.



2. These sessions shall be advertised by the USA and be open to members of the campus community.
- E. After hearing program requests, the S&A Fee Budget Committee shall meet to prepare a balanced budget.
- F. When allocations have been determined, the USA Treasurer will notify account directors of Budget Committee decisions. An opportunity will be provided for account directors disagreeing with their allocation to present information to support a budget change.
- G. The USA Treasurer shall distribute the balanced budget to the Dean of Student Life for administrative review.
- H. The Dean of Student Life provide the administration response to the S&A Fee Budget Committee in a timely manner to allow adequate consideration, prior to the S&A Fee Budget Committee's adoption of the budget. The response shall outline areas of differences between the S&A Fee Budget Committee recommendations and the budget recommendations of the college administration.
- I. Upon receiving the budget recommendation of the administration, the S&A Fee Budget Committee shall convene to adopt the SSCAS budget. Adoption requires a majority affirmative vote by the S&A Fee Budget Committee sitting in quorum.
- J. In the event of a dispute or disputes involving the services and activities fee committee recommendations, the college administration shall meet with the services and activities fee committee in a good faith effort to resolve such dispute or disputes prior to submittal of final recommendations to the governing board.
 - a. If said dispute is not resolved within fourteen days, a dispute resolution committee shall be convened by the chair of the services and activities fee committee within fourteen days.
 - b. The dispute resolution committee shall be selected as follows: the college administration shall appoint two nonvoting advisory members, the governing board shall appoint three voting members, and the S&A fee committee each will have a vote, and one student.
- K. If no differences exist in the proposals of the S&A Fee Budget Committee and the administration, the proposed budget shall be formally printed and codified bearing the signatures of the S&A Fee Budget Committee. The formally adopted budget shall be submitted to the Board of Trustees for first consideration at their May meeting. Final consideration of the budget will be made at the June meeting.



- L. If a dispute exists between the proposals of the S&A Fee Budget Committee and the administration, the disputing parties will meet to resolve their differences. These differences should be resolved no later than 2 weeks prior to the May Board of Trustees meeting. If the dispute cannot be resolved, two budgets will be presented to the Board of Trustees at the May meeting – one by the S&A Fee Budget Committee and one by the administration.
- M. The Board of Trustees may take action on those portions of the proposed S&A Fee budget that are not in dispute.
- N. After the SSC S&A Fee budget is formally presented to the Board of Trustees, the Trustees will have final authority in accordance with state law.
- O. Upon the adoption by the Board of Trustees, the SSCAS budget shall become effective for the fiscal year.
- P. With the exception of any funds needed for bond covenant obligations, once the budget for expending services and activities fees is approved by the governing board, funds shall not be shifted from funds budgeted for associated students or departmentally related categories or the reserve fund until the administration provides written justification to the S&A Fee Committee and the governing board, and the governing board and the Fee Committee give their express approval.