

ASSOCIATED STUDENTS  
OF  
SKAGIT VALLEY COLLEGE  
(ASSVC)

FINANCIAL CODE

Last Revised and Ratified by the ASSVC Legislature on January 24, 2001  
Ratified by the Skagit Valley College Board of Trustees on February 12, 2001  
Last Revised and Ratified by the ASSVC District Legislature on May 1, 2012

## **ASSVC FINANCIAL CODE**

### *Introduction*

This Financial Code contains policy as established by the Associated Students of Skagit Valley College in cooperation with the administration and the Board of Trustees. There are hereby created special accounts to be called student program accounts, into which shall be placed service and activity fees and revenues received by Skagit Valley College. These revenues are collected as the portion of student fees designated by law and from other sources, such as admission to student programs, interest earnings, and other similar sources of revenue.

The associated student program funds shall be used for the operation of various student programs and services provided by the college. The Revised Code of Washington 28B 15.041 provides that the "services and activities fees shall be used as otherwise provided by law or rule or regulation of the Board of Trustees or regents of each of the state colleges or universities for the express purpose of funding student activities and programs of their particular institution."

This Financial Code has been authorized by the college president for the governance of all funds of the Associated Students of Skagit Valley College. The Director of Student Life is responsible to the college president for administration of the Financial Code.

### **ARTICLE I PURPOSE**

The purpose of the Financial Code is to carry out the provisions indicated in the preceding introduction. It is provided as a means of facilitating an appropriate sharing of responsibilities and decision-making opportunities among the officially recognized student government organizations and the college administration, who are accountable for effective administration of student programs and activities.

### **ARTICLE II OBJECTIVES**

Student Activities is an integral part of the college, since both the college and the activities program exist to support learning. In view of this, the objectives of student activities are to assist students in developing the ability to:

- A. Utilize a greater variety of skills and competencies.
- B. Effectively solve problems.
- C. Achieve greater self-awareness and acceptance.
- D. Accept and trust others.
- E. Find one's own direction and accept responsibility for one's own decisions.
- F. Creatively use leisure time.
- G. Establish and use an inner-directed value system.
- H. Function effectively in a democratic society.
- I. Be open to experiencing other cultures and lifestyles.
- J. Achieve health and well-being through physical activity.
- K. Communicate openly and honestly.
- L. Facilitate one's own learning.

- M. Effectively respond to, and utilize, change.
- N. Explore and experiment in one's own quest for self-fulfillment.

### **ARTICLE III FUNDS**

#### *Article III, Section 1: Use of Funds*

Accounts under the jurisdiction of the ASSVC District Legislature are to be used to finance all programs sponsored by the ASSVC.

Those in charge of an 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 and within the policies and requirements of Skagit Valley College and the state statutes.

It shall be the responsibility of the Vice President of Administrative Services, as the Chief Fiscal Officer of Skagit Valley College, to maintain proper recording of financial transactions of all ASSVC monies, and to provide periodic reports to the Director of Student Life, State Office of Program Planning, Fiscal Management, and ASSVC treasurers.

#### *Article III, Section 2: Deposits and Expenditures*

All funds collected or revenues produced by, or through, ASSVC student activities or athletic programs or fee collections shall be deposited with, and expended through, the Business Office of the college. The official record of all monies for the ASSVC and its subsidiary units are maintained by the Vice President of Administrative Services.

The following points should be noted and closely observed by advisors and student groups:

- A. All monies collected as the result of any student activity must be turned in to the Business Office at the end of the day, or if after office hours, on a weekend or holiday, deposited immediately by night depositor. (Night deposit bags and cash report forms may be obtained from the Business Office.)
- B. Funds are to be deposited with the Business Office as described. At this time a receipt will be issued indicating the date, account to which the monies are to be credited, and such other information as will facilitate the accounting of the monies.
- C. No disbursements from any account are made except by checks prepared by the Business Office. The Revised Code of Washington 28B.50.320 states "Disbursement shall be made by check signed by the president of the community college or his/her designee appointed in writing, and such other person as may be designated by the Board of Trustees of the community college district."

### **ARTICLE IV SUBSIDIZED ACTIVITIES**

#### *Article IV, Section 1: Recognition as a Subsidized Activity*

Any activity, the basic aim of which is to promote the objective of this Code, may be recognized as a subsidized activity upon a majority vote of an ASSVC Legislative Board and the approval of the Director of Student Life.

The membership of a subsidized student program or activity must be composed of registered students at the college.

Student programs or activities recognized by an ASSVC Legislative Board shall be considered an extension of the student government and will be expected to conduct their programs or activities in accordance with this Financial Code, the ASSVC Constitution, and the Code of Student Rights and Responsibilities.

*Article IV, Section 2: Definition of a Subsidized Activity*

ASSVC-sponsored activities are defined as:

- A. Athletics: Programs of organized intercollegiate or intramural athletic activities for either men or women. An intercollegiate or intramural athletic activity may qualify for subsidy after having been formally approved by the Director of Athletics.
- B. Chartered student organizations (clubs): Any student organization possessing a currently valid charter granted under the provisions of the ASSVC Constitution and By-Laws may qualify for subsidy, except when its nature is such as to deny equal membership or potential benefit to all students.
- C. Student-sponsored activities: Any healthful, educational, cultural, or social program sponsored by the ASSVC may qualify for subsidy unless found to be in conflict with other provisions of this Code, Washington State Constitution, and the Revised Code of Washington statutes.
- D. College-sponsored program: Programs of the college having extra-curricular aspects which may be of benefit to the entire student body.

**ARTICLE V  
CHARTERED STUDENT ORGANIZATIONS**

*Article V, Section 1: Subsidy Justification*

Chartered student organizations may be organized to promote any legal purpose, whether it be religious, political, educational, recreational, or social. Among the purposes of any chartered student organization is that of providing service to its members and/or the college. In order to qualify for subsidy as a chartered student organization, membership must be open to all students. Any club which discriminates on the basis of race, sex, or creed shall not qualify for ASSVC charter or subsidy. A statement of nondiscrimination must be contained in the constitution of all ASSVC-sponsored clubs.

*Article V, Section 2: General Fiscal Procedures*

Chartered student organizations wishing to apply for subsidization must do so in accordance with the provisions of the ASSVC By-Laws and the approval of the ASSVC Legislative Board. Fund-raising projects sponsored by non-subsidized chartered student organizations are subject to the approval of (1) the organization's membership, and (2) the Director of Student Life. Chartered student organizations that are subsidized may also engage in fund-raising activities subject to the same approval procedure.

The fiscal affairs of all chartered student organizations are subject to the provisions of this Code. Funds generated in any manner by a chartered student organization will be held in trust by the college. Violations of the provisions of this Code by a chartered student organization shall be cause for revoking the organization's charter.

## **ARTICLE VI BUDGET**

### *Article VI, Section 1: Source of Funds*

ASSVC funds are received from four sources; (1) Student Service and Activities Fees which are paid at registration, (2) revenues from activities sponsored by the ASSVC, (3) contributions, and (4) investment income.

### *Article VI, Section 2: Account Responsibility*

Accounts shall be set up which shall inform the ASSVC Legislative Boards of the state of ASSVC finances. The accounts under the jurisdiction of the ASSVC Legislative Boards shall be designated according to account activity and state accounting procedures. The general responsibility for the proper management of the accounts and the budgetary levels set for the total accounts lie with the budget managers. The Director of Student Life shall exercise jurisdiction of all accounts numbered 4500-5599, and other numbers assigned by the Business Office. Managers are responsible for proper fiscal procedures within their accounts. These procedures must be consistent with the general procedures for purchases and expenditures established by the state and this Code.

### *Article VI, Section 3: Revenue Estimates*

Estimates of the amount of income into the funds of the ASSVC will be made by the Director of Student Life and the ASSVC treasurers. Revenue estimates will be based on the number of full-time equivalent (FTE) students registered in the college in that fiscal year (not projected). No adjustments will be made in total revenue levels after estimates have been made, unless so directed in writing by the Director of Student Life to the ASSVC District Legislature.

### *Article VI, Section 4: Budget Levels*

Budget levels are established by the Services & Activities (S&A) Fee Budget Committee as called for in RCW 28B.15.045 following consultation with the Director of Student Life. The ASSVC budget is then presented to the Board of Trustees for adoption. The manager responsible for each budget area shall ensure that these established levels are not exceeded.

### *Article VI, Section 5: Quarterly Budget Review*

Each quarter, as soon as accurate enrollment data can be determined, the total budget level is subject to review by the Director of Student Life and the S&A Budget Committee.

- A. If it is determined by the Director of Student Life during the quarterly review that S&A fee income will necessitate a budget revision, s/he shall notify the ASSVC District Legislature, either in writing or at an ASSVC District Legislature meeting. The S&A Budget Committee upon the recommendation of the Director of Student Life and the ASSVC District Legislature shall then determine by majority vote where budget cuts or additions shall be made.
- B. Minor budget revisions may be made by a two-thirds vote of the S&A Budget Committee sitting in quorum. A minor revision is defined as a total budget change, within a budget manager's area. The change should not exceed twenty percent of the allocation in that area.
- C. Major budget revisions may be initiated by a two-thirds vote of the S&A Budget Committee sitting in quorum. Any revision beyond a minor budget revision will be considered a major budget revision requiring a budget amendment. Such a budget amendment may be accomplished by:
  - 1. Two-thirds of the S&A Budget Committee sitting in quorum, voting in the affirmative, and
  - 2. Approval of the Director of Student Life.

*Article VI, Section 6: Notification of Budget Change*

In the event of any budget changes the appropriate budget managers will be notified in writing by the chair of the S&A Budget Committee.

*Article VI, Section 7: Fund Balance Account*

Upon recommendation of the Director of Student Life, up to ten percent of the total yearly budget level may be retained in a Fund Balance Account, # 522-264-5500, to assure the program. Monies will be released from the Fund Balance Account to a designated account following two-thirds of the ASSVC District Legislature sitting in quorum voting in the affirmative, and upon approval of the Director of Student Life. The Fund Balance Account may also be used for major capital construction projects. Upon dissolution of any chartered or unchartered student organization, all funds held in trust for that organization shall revert to the Fund Balance Account.

*Article VI, Section 8: Services and Activities Fee Budget Committee*

While the ASSVC District Legislature may make recommendations for changes to the ASSVC S&A Budget, final budget recommendations will be made by the S&A Budget Committee. There will be three (3) committees: the District S&A Budget Committee, the Mount Vernon Campus S&A Committee, and the Whidbey Island Campus S&A Committee. The District Committee will set the S&A fee and approve the final budget before presenting it to the District Legislature. Each campus committee shall provide an opportunity for all viewpoints to be heard by conducting hearings and notifying managers of their right to appeal and subsequently hear their appeals. They will allocate funds for programs from their respective campuses and submit their individual budgets to the District Committee.

The S&A process shall be conducted by two Campus S&A Fee Budget Committees, one for Whidbey Island Campus and one for Mount Vernon Campus. These campus committees shall consist of their respective co-president, treasurer, a third representative, and at least two registered students. The District S&A Fee Budget Committee shall be composed of equal membership from each campus; both co-presidents, treasurers, and one representative from each campus board. These members must be approved by the ASSVC District Legislature. The committee will select a chairperson at its first meeting. The chairperson will appoint one member to serve as recorder. The Director of Student Life, the Student Activities Coordinator on the Mount Vernon Campus and the Student Programs Manager on the Whidbey Island Campus will act as advisors to the committee(s).

The college president shall review and publish a written response concerning the budget recommendations prepared by the S&A Budget Committee and accepted by the ASSVC District Legislature. This response shall outline the areas of difference between the committee recommendations and the administration's proposed budget recommendations. If the differences between the recommended budget levels and those proposed by the college president cannot be resolved informally, a resolution process will take place in accordance with RCW 28B.15.045.

All information pertaining to the S&A Budget shall be made available to interested parties. As described in RCW 42.30.200, all meetings of the S&A Budget Committee shall be open to all according to the Open Public Meetings Act.

*Article VI, Section 9: Division of Funds*

The S&A funds shall be divided between each campus and center based on FTE. Up to 10% of funds allocated to each location shall be used for capital/equipment expenditures.

*Article VI, Section 10: Calendar*

To facilitate the handling of budget requests and development of the budget the following dates will be adhered to:

November 1 – January 15	The ASSVC District Legislature will select and approve members of the S&A Budget Committee.
January 15 - January 31:	Budget managers will circulate budget request forms to the advisors of the activities within their accounts. Request forms should reflect the planned program for the activity in the next fiscal year.
February 1 - February 15:	Advisors will turn in the budget request for their activity to budget managers. Managers will prepare a master budget request for the account (activity or athletic).
February 16 - April 14:	Master budget requests are submitted to the treasurers and to the Director of Student Life and the Student Program Manager for discussion with the S&A Budget Committee. The budget levels are set by the S&A Budget Committee. The master budget

requests shall be submitted to the ASSVC District Legislature for discussion and information.

April 15 – April 30:

Managers shall be notified in writing by the S&A Budget Committee of the status of their budget requests and shall be advised concerning their right of appeal. Following appeals and any changes made to the recommendation by the S&A Budget Committee as a result, the preliminary budget shall be reviewed by the ASSVC District Legislature for comment. A budget hearing shall be held at a regular meeting of the ASSVC District Legislature. After considering opinions expressed by the District Legislature, the District S & A budget committee may make revisions to the budget recommendations and will prepare a final budget recommendation subject to the college president's review.

May 1 – May 14:

The college president shall review and publish a written response to the S&A Budget Committee recommendations. If differences between the college administration and the S&A Budget Committee cannot be resolved informally, a dispute resolution process will commence according to RCW 28B.15.045. The college president shall then submit the proposed budget recommendation to the Board of Trustees for final approval and adoption.

June 1 - June 15:

The Director of Student Life shall circulate copies of the adopted budget to the budget managers, vice president of administrative services, ASSVC co-presidents, and college president.

July 1:

The adopted budget shall be in effect.

*Article VI, Section 11: Budget Approval*

Recommendation for budget approval adoption shall be indicated by signatures of the ASSVC co-presidents and the Director of Student Life. The Director of Student Life will then forward the recommended budget to the college president, who shall review the proposed budget in preparation for presentation and adoption by the Board of Trustees.

Following Board adoption the college president's signature shall be affixed, certifying that the budget is in effect.

*Article VI, Section 12: ASSVC Unappropriated Surplus*

- A. All remaining unspent and unencumbered student program and intercollegiate athletic account monies shall, at fiscal year end, revert to the ASSVC Fund Balance Account.
- B. After two years of budget inactivity, the total budget of an inactive ASSVC chartered club shall revert to the Fund Balance Account.

- C. Monies released from the Fund Balance Account are intended for, but not strictly limited to, capital purchases (furniture, equipment, etc.), acquisition of real property, and support of extraordinary, unbudgeted and one-time programs.

## **ARTICLE VII EXPENDITURE PROCEDURES**

### *Article VII, Section 1: General*

The procedures as set forth in this Code shall be followed in the expenditure of funds from the accounts under the jurisdiction of the ASSVC District Legislature. These procedures are designed to account for funds and to authorize expenditures within the accounts.

- A. Purchase Requests: All requests for purchases to be made from funds in accounts numbered 4500 to 5599 shall be processed through the Student Life Office in Mount Vernon or Student Organization Office in Whidbey and the appropriate budget manager.
  - 1. Requests for purchases shall be made on college purchase requisition forms duly signed by the person initiating the request and in the case of ASSVC Campus or District Legislature funds, signed by the appropriate ASSVC co-president(s) and/or treasurer(s).
  - 2. The manager then forwards the purchase requisition to the Business Office for preparation of a purchase order. Acquisition and delivery of purchases cannot precede the approval of the purchase order.
  - 3. The Director of Student Life acknowledges receipt of items requested by signing the receiving report of the purchase order.
- B. Reimbursement: Since expenditures generally cannot be made without approval prior to purchase, reimbursement for personal funds expended should not be expected. Proper planning will make it unnecessary to use personal funds for purchases.
- C. Advance Payment: It may be necessary to request funds in advance of the services to be performed. Permission must be obtained from the Director of Student Life and the appropriate budget manager. Advances of funds are to be strictly controlled and are not intended to take the place of the regular ordering procedure in the purchase of supplies. Advance payments may be made only in the case of student travel when the expenses will exceed \$50. A request for advance travel funds is made on the Travel Authorization form A-40. All receipts must be saved and turned in, to account for expended advance payment monies.
- D. Reporting of Expenses: The budget manager is accountable for the proper disbursement of funds when advance payment has been made. Unexpended funds are to be returned to the Business Office upon return of the person, group, or team. The budget manager will submit a Travel Expense Voucher (form A-20) with receipts attached, to the Business Office at the same time. See Appendix for transportation costs, meals, and lodging.

### *Article VII, Section 2: Travel Expenditures*

If ASSVC funds are to be used for travel by members of a subsidized activity, a Travel Authorization (Form A-40) must be submitted to the Director of Student Life and appropriate budget manager well in advance of anticipated departure date. An advisor must accompany students on all out-of-district travel that is subsidized by ASSVC funds.

- A. Meals and Lodging: Please consult the attached appendix for the current reimbursement schedule, which is annually reviewed.
- B. Private Automobiles: The use of private vehicles is reimbursable at the rate established by State regulations and local travel policies. Reimbursement for use of a private vehicle will be made upon completion and submission of a Travel Expense Voucher (form A-20).
- C. 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.
- D. Vehicle Damage or Deficiency: Damage to college-owned vehicles or deficiencies noted should be immediately reported in writing to the Director of Student Life.

*Article VII, Section 3: College Facilities*

Organizations and individuals desiring to use college facilities must complete the General Scheduling Request form available at the Student Life Office. Confirmation or denial of the facilities request can be done by contacting the Director of Student Life after required approval signatures have been obtained.

*Article VII, Section 4: Speakers and Entertainers*

The payment for services rendered by speakers from associated student funds must follow the procedures as set forth in Article VII, Section 1-A and procedures set forth by the Skagit Valley College Business Office. If payment is to be made at the time of the speech or performance, the Business Office must receive an invoice voucher or purchase order from the appropriate budget manager two (2) weeks prior to the event. In the case of weekend events, the Business Office must receive the appropriate document at least two (2) weeks in advance of the weekend. Checks will be prepared and may be obtained from the Business Office prior to 3 p.m. on the day of the event. In the case of weekend events, checks must be obtained from the Business Office prior to 3 p.m. on Friday.

**ARTICLE VIII  
ADMISSION TO EVENTS**

*Article VIII, Section 1: Issuance of ASSVC Identification Cards*

ASSVC Identification Cards are issued upon request to any student enrolled at Skagit Valley College.

*Article VIII, Section 2: Use of ASSVC Identification Cards*

ASSVC Identification Cards entitle the authorized holder to contests, events, and publications of the Associated Students in most cases without charge or at specified reduced prices for special cases, except when prohibited by agreement or other conditional proviso.

The cards are not transferable. A student who loans his/her card shall forfeit the card. Replacement cards will be issued upon payment of a fee to be set yearly by the Director of Student Life. Please see attached appendix for current fee.

*Article VIII, Section 3: Admission Prices*

Admission prices shall be set in line with policies established by the ASSVC District Legislature and approved by the Director of Student Life.

*Article VIII, Section 4: Ticket Sales*

Tickets for ASSVC events may be placed on sale in appropriate campus areas designated by the Director of Student Life, provided the sale has been approved by the Director of Student Life.

**ARTICLE IX  
CONTRACTS**

Approval for all contractual agreements pertaining to athletics, chartered student organizations, and student-sponsored activities is the responsibility of the budget manager and the Director of Student Life. Responsibility for contracts which overdraw a manager's account shall be with the person approving such contracts, as they are considered to be invalid.

**ARTICLE X  
AWARDS**

Awards are for the purpose of properly recognizing outstanding service to and for the Associated Students.

A. Athletic Awards

1. Men's and Women's Intercollegiate Athletic Programs.
2. First- and second-year awards for both men's and women's varsity athletics will be presented at the Athletic Awards Banquet. Athletic awards are granted upon recommendation of the appropriate team coach and approval of the Director of Athletics.

B. Activity and Student Government Awards:

Awards made to students who participate in activities and the student government program may be made following appropriate recommendation and approval. Awards to students involved in activities shall be recommended by the appropriate activity advisor. The style of award for students involved in the ASSVC shall be approved by the Director of Student Life.

**ARTICLE XI  
OPERATIONAL DIRECTIVES**

The ASSVC District Legislature recognizes that certain sections or parts of this Code may be impractical or impossible to comply with, or that emergency situations arise which are not covered by the Code. The ASSVC District Legislature authorizes the Director of Student Life to issue operational directives in their name in order to protect the integrity of the Associated Students. The directives will be in the best interests of the Associated Students. Operational directives will be reviewed and/or challenged by the ASSVC District Legislature at a regularly scheduled meeting.

## **ARTICLE XII VACATION OPERATIONS**

The ASSVC District Legislature authorizes the Director of Student Life or his/her designated representative to operate the budget in the best interests of the Associated Students during vacation periods. Such operations shall be within the policies set forth in this Code.

## **ARTICLE XIII CODE LIMITATIONS**

Any of the articles, sections, and parts of this Code shall be decreed inoperable and void if the article, sections, or part is contrary to state statutes or Community College District #4 requirements.

## **ARTICLE XIV AMENDMENT PROCEDURES**

Proposed amendments to this Code may be submitted to the ASSVC District Legislature at any regularly scheduled meeting. At the next regularly scheduled meeting, the proposed amendment shall be read for the first time. 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 reading and voting does not exceed one month. Amendments will be certified as "passed" by the co-presidents of the ASSVC District Legislature when two-thirds of the ASSVC District Legislature sitting in quorum votes in the affirmative. The proposed amendment will then be forwarded for approval to the college president. Approved amendments shall be returned to the ASSVC District Legislature for insertion into the ASSVC Financial Code.