

**FINANCIAL CODE  
FOR  
ASSOCIATED STUDENTS  
OF  
BELLEVUE COLLEGE**

**April 2009  
UPDATED**  
ARTICLE I - PURPOSE

The purpose of the Financial Code is to govern and prescribe the specific processes and procedures under which Services and Activities fees and other revenues collected by Bellevue College in connection with the ordinary and usual student programs and activities of the college are to be allocated and dispensed. Further the Financial Code prescribes and ensures student membership on committees responsible for making budgetary recommendations while respecting the proper roles of the officially recognized student government organization and college administrators who are accountable for effective administration of student programs and activities.

## ARTICLE II - DEFINITIONS

### ASBC:

Associated Students of Bellevue College

### ASG

Associated Student Government (The officially recognized student government organization of Bellevue College)

### ASG BOARD OF DIRECTORS:

As defined by the ASG Constitution the ASG Board of Directors is comprised of the ASG President, ASG Vice President of Equity and Pluralism, ASG Vice President of Finance and Communications and four student representatives; whose specific titles and roles are determined by the ASG Board of Directors.

### ASG EXECUTIVE BOARD

As defined by the ASG Constitution the ASG Executive Board is comprised of the ASG President, ASG Vice President of Equity and Pluralism, ASG Vice President of Finance and Communications

### BOARD:

Board of Trustees of Community College District VIII.

### CAMPUS RESERVE: Services and Activities Fund Balance

Account containing the remaining unencumbered cash balance of the student activities fees as of June 30, 1994

### COLLEGE:

Bellevue College, Community College District VIII.

### VICE-PRESIDENT OF ADMINISTRATIVE SERVICES:

Officer in charge of Administrative Services at Bellevue College, District VIII, State of Washington, (or designee)

### DIRECTOR OF ATHLETICS:

The person whose responsibilities include the management of intercollegiate and intramural athletic accounts.

DIRECTOR OF FINANCE:

Officer of the college whose responsibilities include the management of intercollegiate and intramural athletic accounts.

DISTRICT:

Community College District VIII, Bellevue College.

FINANCIAL MANAGEMENT SYSTEM: (FMS)

Statewide accounting system for community colleges.

FISCAL YEAR:

Calendar period from July 1 through June 30.

LEGAL ADVISOR:

Assistant Attorney General appointed to serve Community College District VIII.

RCW:

Revised Code of Washington (State of).

SERVICES AND ACTIVITIES FEES:

Fees other than general tuition and operating fees charged to all students at Bellevue College for the promotion of student services and activities.

STATE BOARD:

State Board for Community & Technical College Education (SBCTCE).

STUDENT PROGRAMS (department of):

Functions recognized by the ASG, formally authorized by the Community College District VIII Board of Trustees.

ASSISTANT DEAN OF STUDENT PROGRAMS (director of)

The person responsible for the administering of the various Student Programs and the department/office(s) of Student Programs (Director of Student Programs)

VICE-PRESIDENT OF STUDENT SERVICES:

Officer in charge of Student Services at Bellevue College, District VIII, State of Washington, (or designee)

ARTICLE III - FUND MANAGEMENT

## SECTION I                    OBJECTIVES

The Associated Students of Bellevue College raise and expend Services and Activity Fees to promote by legal means the general welfare and morale of the students as a whole. The activities supported by these expenditures provide a meaningful variety of healthful, educational, cultural and social learning experiences.

## SECTION II                    USE OF FUNDS

Funds in Services and Activities Fee accounts are to be used as provided by law, rule, or regulation of the Board of Trustees for the express purpose of funding student programs and activities of the college.

When authorized and approved in a manner consistent with this Financial Code, Services and Activities Fee revenue may be used for, but shall not be limited to:

- A. Social events, seminars, workshops, retreats, and conferences; student government organizations; professional consulting fees; clubs and societies; musical, dramatic, and artistic presentations of an extracurricular nature, student publications and other mass media activities; tutorial services; child care centers; intramural and intercollegiate 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. (See "limitation F" below)
- D. Dues for institutional memberships in recognized student government or activities organizations provided that the legality of such expenditures is first established by the Assistant Dean of Student Programs in consultation with the legal advisor of the college.
- E. Salaries and Compensation to Students.
- F. Salaries and Compensation to support staff for the Student Programs Office(s), the various Subsidized Activities and the co-curricular and extracurricular activities which are materially related to the purpose of services and activities fees.
- G. With the expressed approval of the State Board and when required, with approval of the appropriate legislative body, Services and Activities Fee revenue may be used to acquire real property and fund capital projects and may be used as matching funds for such purposes.

### SECTION III            LIMITATIONS

- A. Unless specific allocations are outlined in the approved funding request, those in charge of a student program or activity may determine how funds are to be spent provided that the expenditure is not an improper expenditure of public funds or contrary to sound financial practice as outlined by the policies and requirements of the college and state and federal laws.
- B. Regular salaries of professional employees in tenurable positions and permanent classified employees shall not be paid from Services and Activities Fee revenue. (See “exception F” above)
- C. Services and activities fees shall not be used to fund programs, personnel, facilities, equipment and maintenance covered within the State Board Allocation Model.
- D. Services and Activities Fee revenue shall not be used to fund any activity which involves religious worship, exercise or instruction. Services and Activities Fee revenue shall not be used to support the operational costs of organizations which are established to promote non-secular beliefs.
- E. Services and Activity Fees expenditures which are devoted to the expression of political or economic philosophies shall allow for the presentation of a broad spectrum of ideas.
- F. Not to include family members of students or staff members.
- G. The Student Services and Activities Accounts shall be used exclusively to account for the resources and functions associated with the various student programs and activities provided by the college. Separate accounts shall be kept for each student program and activity.

### SECTION IV            RECORDING AND REPORTING RESPONSIBILITY

It shall be the responsibility of the Vice President of Administrative Services to maintain proper recording of financial transactions of the Services and Activities funds and to provide periodic reports to the Assistant Dean of Student Programs, program managers, and advisors.

### SECTION V            DEPOSITS AND EXPENDITURES

Funds collected or revenues produced by or through Bellevue College student programs or activities, or fee collection, shall be deposited with and expended through the College Finance Office. The official records of funds for the ASBC with its subsidiary units are maintained by the College Finance Office.

The procedures for the collection of all revenues and for the expenditure of all resources shall be in compliance with the policy, regulations and rules under which the Vice-President of Administrative Services manages the various district funds.

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

- A. Funds collected as a result of any student program or activity must be turned into the Cashier's Office at the end of the day, or, if after office hours, on a weekend, or holiday, deposited immediately by night deposit. (Night deposit bags and cash reports forms are obtained from the Cashier's or Student Program's Office).
- B. Upon receipt of funds, the Cashier's Office is responsible for issuing a receipt indicating the date, account to which the funds are to be credited and such other information as will facilitate the accounting of the funds.
- C. No disbursements from any account are made except by checks prepared by the Finance 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 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

##### SECTION I                    RECOGNITION AS A SUBSIDIZED ACTIVITY

Any student program or activity, the basic aim of which is to promote the objective of this Financial Code, may apply for and be recognized as a subsidized student program or activity upon a two-thirds affirmative vote of the ASG Board of Directors, and the approval of the Assistant Dean of Student Programs.

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

Student programs or activities recognized by the ASG shall be considered an extension of the ASG and will be expected to conduct their programs or activities in accordance with this Financial Code, the ASG Constitution and ASG By-Laws, and the Code of Student Rights and Responsibilities.

##### SECTION II                    DEFINITION OF A SUBSIDIZED ACTIVITY

- A. Student Club: A Student Club is a chartered or otherwise recognized student organization under the provisions of the ASG By-Laws. Student Clubs may qualify for subsidy out of the designated club account(s) at the discretion of the ASG Board of Directors and the Assistant Dean of Student Programs. Student Clubs do not

qualify for direct funding by the Services and Activity Fee Budget Committee without the express permission of the ASG Board of Directors and the Assistant Dean of Student Programs.

- B. Student Program: A Student Program is a center for student resources that contributes either through academic connection, cultural awareness or student success to the general welfare of the ASBC. Student Programs shall be chartered upon approval by a two thirds majority vote of the ASG Board of Directors and the signature of the Assistant Dean of Student Programs. Chartered Student Programs qualify for direct funding by the Services and Activity Fee Budget Committee, one time funding for special projects may be granted by the ASG Board of Directors out of the designated account(s)
  
- C. Other Activities: Activities which do not meet the above definition of a Student Programs or a Student Club yet which provide a significant educational or cultural benefit to the ASBC may upon a two thirds majority vote of the ASG Board of Directors and the signature of the Assistant Dean of Student Programs; qualify for direct funding by the Services and Activity Fee Budget Committee, one time funding for special projects may be granted by the ASG Board of Directors out of the designated account(s)

## SECTION II            SUBSIDY PROCEDURES

Chartered student organizations wishing to apply for a subsidy must do so in accordance with the provisions of Article IV, Section I of the Financial Code.

Fundraising projects sponsored by subsidized and non-subsidized student organizations are subject to the approval of:

- 1) The membership of the organization
- 2) The governing body of any such organization if duly elected and tasked by its members with this responsibility
- 2) The Assistant Dean of Student Programs or designee

and must follow the accounting procedures for fund management outlined in Article III.

## SECTION III            SUBSIDY OPTION

It shall be the responsibility of the members or the governing body of a chartered student club, if duly elected and tasked by its members with this responsibility to determine whether they desire to be subsidized or non-subsidized. A chartered student club shall at any time have the option of applying to change its subsidation status for the forthcoming year.

## ARTICLE V - CLUBS

For club specific chartering procedures, regulations, policy and procedures regarding clubs see "CLUBS/PROGRAMS" ASG By-Laws

## ARTICLE VI - BUDGET

### SECTION I            SOURCE OF FUNDS

ASBC funds are received from four sources: (1) Services and Activities Fees which are paid at registration, (2) revenues from activities sponsored by the Associated Students of Bellevue College, (3) contributions, and (4) investment income.

### SECTION II            REVENUES ESTIMATES

During the first ten days of March each year, or as soon possible thereafter, in consultation with the Director of Finance, the Vice President of Student Services (or designee) will estimate the amount of income from Services and Activities Fees available for allocation for that year.

### SECTION III            YEARLY BUDGET ALLOCATION

The yearly budget allocation is established by the Vice President of Student Services (or designee) following consultation with the ASG Executive Board and the Director of Finance. Unless the established allocation is officially changed, it shall not be exceeded.

### SECTION IV            BUDGET AMENDMENTS

Amendments within the established yearly budget allocation may be initiated by the Services and Activities Fee Budge Committee with a two-thirds affirmative vote of the ASG Board of Directors. Budget amendments are accomplished by:

- A. Developing a rationale for amendment requests.
- B. Providing a detailed proposed budget amendment.
- C. Approval of the Vice President of Student Services.
- D. Approval of the College President. Prior to approval, the College President shall review the proposed amendment with the Vice President of Administrative Services to determine whether the amendment is of sufficient magnitude to require Board action.

### SECTION V            CONTINGENCY ACCOUNT

Upon recommendation of the Vice President of Student Services, up to ten (10) percent of the total yearly budget level may be retained in a Contingency Account. Funds may be released from the Contingency Account to a designated account by:

- A. Developing a rationale for amendment requests.
- B. Providing a detailed proposed budget amendment.
- C. Approval of the Vice President of Student Services.
- D. Approval of the College President. Prior to approval, the College President shall review the proposed amendment with the Vice President of Administrative Services to determine whether the amendment is of sufficient magnitude to require Board action.

Upon dissolution of any chartered or uncharted student organization, all funds held in trust for that organization shall revert to the Contingency Account.

ARTICLE VII  
SERVICES AND ACTIVITY FEE BUDGET COMMITTEE

SECTION I VOTING MEMBERS

- A. Student(s): The Services and Activities Fee Budget Committee shall be composed of two members of the ASG, the ASG Vice President for Finance and Communications and the ASG President. Two members of the ASBC (students at large) appointed by the ASG Vice President for Finance and Communications, subject to the advice and consent of the ASG Board of Directors.
- B. Employee(s): One classified employee, one faculty member and one administrator. The staff members on the committee shall be appointed by the College President annually and shall represent a broad spectrum of interests associated with Services and Activities Fee expenditures.

SECTION II NONVOTING MEMBERS

- A. Nonvoting members (consultants/recorders) The Assistant Dean of Student Programs and the Director of Finance shall serve as consultants to the committee. The ASG Chief Justice (or designee) shall serve as recorder and parliamentarian. (Nonvoting members do not count towards quorum)

SECTION III PROCESS

- A. The ASG Vice-President for Finance and Communications shall serve as chairperson of the Services and Activities Fee Budget Committee and in this capacity shall call and conduct the meetings of the committee.

- B. The ASG Board of Directors shall review and upon concurrence with the Service and Activities Fee Budget Committee shall submit the budget recommendations to the Assistant Dean of Student Programs. The Vice President of Student Services shall present it for approval to the College President and the Board of Trustees.
- C. The College President, when submitting the proposed college budget recommendations to the Board, shall transmit a copy of the Service and Activities Fee Budget Committee recommendation originally provided by the committee and a copy of the President's response to the committee recommendations, if the committee recommended budget differs from the college recommended budget.
- D. The College President shall review the budget recommendations prepared by the Services and Activities Fee Budget Committee and, if necessary publish a written response concerning them to the committee. This response shall outline differences, if any, between the committee recommendations and the President's proposed budget recommendations.
- E. The Services and Activities Fee Budget Committee shall meet in regularly called sessions in accord with the calendar. (See Section VII) Formal motions shall be duly recorded. Written notification of meetings shall be circulated to members of the committee by the committee recorder at least two (2) days prior to the meetings.

#### SECTION IV OBJECTIVES

- A. The Services and Activities Fee Budget Committee is a recommending body only. The initial responsibilities for proposing program priorities, evaluating existing programs, proposing budget levels, and adjusting budget requests to the yearly budget allocation shall reside with the Committee. The Committee shall provide an opportunity for all college viewpoints to be heard during its consideration of the funding of student programs and activities, notify advisors of their right to appeal, and subsequently hear appeals.
- B. The College President shall review the budget recommendations prepared by the Services and Activities Fee Budget Committee and, if necessary publish a written response concerning them to the committee. This response shall outline differences, if any, between the committee recommendations and the President's proposed budget recommendations.
- C. The College President, when submitting the proposed college budget recommendations to the Board, shall transmit a copy of the Service and Activities Fee Budget Committee recommendation originally provided by the committee and a copy of the President's response to the committee recommendations, if the committee recommended budget differs from the college recommended budget.

- D. The Services and Activities Fee Budget Committee shall meet in regularly called sessions in accord with the calendar. (See Section VII) Formal motions shall be duly recorded. Written notification of meetings shall be circulated to members of the committee by the committee recorder at least two (2) days prior to the meetings.

### SUGGESTED BUDGET CALENDAR

#### SECTION VII      CALENDAR

To facilitate the handling of budget requests in preparation of the budget, every effort will be made to adhere to the following dates:

January - February : Opportunities will be provided all members of the college community to submit budget proposals through the appropriate advisor, director, etc., to the Services and Activity Fee Budget Committee.

March 1 - March 10: The yearly budget allocation is established by the Assistant Dean of Student Programs.

By mid-April:                      The Services and Activities Fee Budget Committee shall meet to adjust the budget requests to the yearly budget allocation.

Advisors and directors shall be notified in writing of the recommended allocation resulting from deliberations of the Services and Activities Fee Budget Committee. They shall be notified of the status of their request and shall be advised concerning their right of appeal. Following appeals, the budget as recommended by the Committee shall be forwarded to the ASG, then to the Assistant Dean of Student Programs, and finally to the College President.

May :                                      The College President shall review the committee's recommended budget and then submit a recommended budget to the Board of Trustees as a future action item at the May Board of Trustees meeting. It shall appear as an action item at the following meeting.

June :                                      The Board of Trustees shall approve the budget. Copies of the final budget are made available to the interested parties.

July 1 - June 30: The adopted budget shall be in effect for the fiscal year.

SECTION VIII                      BUDGET APPROVAL

Recommendations for budget approval shall be indicated by signatures of the Services and Activities Fee Budget Committee members. The Assistant Dean of Student Programs will forward the recommended budget to the College President, who shall review the proposed budget with the President's Staff in preparation for presentation and adoption by the Board of Trustees.

Before adoption of the budget, the Board of Trustees shall address areas of difference, if any, between the Services and Activities Fee Budget Committee recommendations and the President's budget recommendations presented for adoption by the Board. A student representative of the Services and Activities Fee Budget Committee shall be given the opportunity to reasonably address the Board of Trustees concerning such differences.

Final adoption of the budget rests with the District Board of Trustees. Following Board adoption, the College President's signature shall be affixed certifying that the budget is in effect.

A copy of the budgeted revenues and proposed budget expenditures shall be forwarded to the Director of Finance for input to the Financial Management System.

SECTION IX                      RESPONSIBILITY FOR ACCOUNTS

At the end of the fiscal year, all unspent Services and Activity Fee revenues shall carry forward in the allocated accounts and will be available for expenditures from the same accounts during the new fiscal year. The college does not authorize deficit spending from Services and Activity Fee funded accounts. In the event that a deficit occurs in a Services and Activity Fee funded account, that deficit shall carry forward into the new fiscal year and shall reduce by the same amount the funds available in the same account for expenditure during the new fiscal year, unless a budget adjustment is obtained via the budget development process in accordance with Article 7, Section 4. Accounts shall be maintained to inform the ASG and other interested parties of the status of the Services and Activities Fee budget, under account 522.

ARTICLE VIII - CAMPUS RESERVE FUNDS

SECTION I                      RELEASE PROCEDURES

Funds released from the Campus Reserve (Fund Balance) 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 projects.

Procedures for release of funds from the Campus Reserve require the submission of a budget amendment request as outlined in Article VII, Section 4.

## SECTION II            EXPENDITURE PROCEDURES

The procedures set forth in this Financial Code shall be followed in the expenditure of funds from the Campus Project Reserve and shall be reflected in a budget established for these funds and their expenditure shall be consistent with Article IX of the Financial Code.

### ARTICLE IX - EXPENDITURE PROCEDURES

The procedures set forth in this Financial Code shall be followed in the expenditure of funds from all Services and Activities Fee accounts. These procedures are designed to account for funds and to authorize expenditures within the accounts.

Procedures for the acquisition or relinquishment of goods and services shall be in compliance with the policies, regulations, and rules under which the Vice President of Administrative Services manages the acquisition, inventory, and disposal of District property.

Expenditures and encumbrances shall be made from a budget (or budgets) only when officially approved and adopted in a manner consistent with Article VII, Section 8. Article VII, Section 4 shall govern budget amendments.

- A.    Purchase Requests: Requests for purchases to be made from funds in clubs, programs, activities and athletic accounts shall be initiated by the individual with the signatory authority. The request shall be processed through the advisor, or appropriate director and forwarded to the Assistant Dean of Student Programs or the Vice President of Student Services. Approved requests are then forwarded to the College Finance Office.
  
- B.    Reimbursement: Since no expenditure can 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 Assistant Dean of Student Programs or the Vice President of Student Services through the appropriate advisor or director. 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.
  
- D.    Reporting Expenses: The advisor or coach is responsible for proper disbursement of funds when advance payment has been made.

Unexpended funds are to be returned to the Finance Office immediately upon return of the group or team.

- E. Travel: State funds may be used for travel expenses only when the proper travel authorization form has been submitted in advance through the appropriate advisor, director or coach to the Assistant Dean of Student Programs or the Vice President of Student Services and approval has been granted.

## ARTICLE X - CONTRACTS

### SECTION I            RESPONSIBILITY

Prior approval for contractual agreements pertaining to chartered student organizations, student sponsored programs and activities and sports programs must be obtained from the Assistant Dean of Student Programs and the Vice President of Administrative Services.

The responsibility for finalized contractual agreements rests with the Vice President of Administrative Services, (or designee).

### SECTION II            INVALID CONTRACTS

Written contracts pertaining to chartered student organizations, student sponsored programs and activities and athletics made without prior approval and not finalized by the Vice President of Administrative Services, (or designee) are invalid.

Responsibility for payment of invalid contracts rests with the advisor or coach and members of the contracting group and may not be paid from public funds.

## ARTICLE XI - CODE LIMITATIONS

Any of the articles, sections and parts of this Financial Code shall be decreed inoperable and void if the article, section, or part is contrary to state statutes or district rules or regulations. Inoperable and voided articles, sections, or parts may be changed to bring this Financial Code in compliance with state statutes or district rules or regulations.

## ARTICLE XII - AMENDMENT PROCEDURES

Amendments to this Financial Code may be proposed to the Vice President of Student Services by a two thirds majority vote of the ASG Board of Directors. Upon concurrence the Vice President of Student Services shall forward the proposed amendment to the college President for final approval. Amendments approved by the College President shall be returned to the Vice President of Student Services who shall forward the approved

amendments to the Assistant Dean of Student Programs for insertion into the Financial Code.

ARTICLE XIII APPENDIX  
(Statutory authority and references)

RCW 28B.15.041 "Services and activities fees" defined.

RCW 28B.15.044 Services and activities fees - Legislative declaration on expenditure.

RCW 28B.15.045 Services and activities fees -- Guidelines governing establishment and funding of programs supported by -- Scope -- Mandatory provisions -- Dispute resolution.

RCW 28B.15.031 – “Operating fees” defined.

RCW 28B.15.051 – “Technology fees” defined.

43.88 RCW - State budgeting, accounting, and reporting system.

42.30 RCW - Open Public Meetings Act of 1971