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CHAPTER I

GENERAL

1-1. Reference. State Comptroller, Adjutant General's Department Policy and Procedures Manual.

1-2. Purpose. This regulation prescribes policies and procedures for the accountability and management of various funds at the station, armory, unit and installation levels. Procedures for federal nonappropriated funds are not included since they are administered under separate federal regulations. To be consistent on expending these funds, we must all understand that Kansas Statutes and U.S. Codes differentiate responsibilities of state and federal government. Federal resources are provided for pay of guard members during training periods, for equipment and supplies in operation and training of the units and for recruiting and retention. State resources are provided to fund maintenance of facilities, grounds and station equipment. Funds specifically included are:

a. Station funds: Funds derived from city or county sources (see Chapter II of this SOP).

b. Armory funds: Funds derived from rentals, vending machines, contributions, etc. (see Chapter III of this SOP).

c. Officer, NCO and enlisted funds (see Chapter IV of this regulation).

d. Leisure travel rebate funds: Funds derived from rebates from Travel Agency Support Office or Authorized Travel Network (see Chapter V of this regulation).

1-3. Policy. The provisions of this SOP apply to all stations, armories, units and installations of the Kansas National Guard. The following policies apply:

a. Separate accounts and reports will be maintained for each type of fund. For consistency, funds and instrumentalities of each fund, will bear the name of the city location and the proper fund designation for each type of fund. Examples are: Marysville Armory Fund, Marysville Station Fund and Marysville Officer's Fund.

b. Accounts must be established in specified banks designated by the Pooled Money Investment Board, KSA 1979, Supp 48-309, which states in part "each Kansas Army or Air National

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Guard Unit shall deposit all such funds received under this section in a separate account for such purposes in a bank, federally chartered savings bank or state or federally chartered savings and loan association designated by the Pooled Money Investment Board." The name of the bank and location will be included in the above request letter so that the Office of The Adjutant General can determine if the bank qualifies under this criteria. These depositories may require an IRS Form W-9 be on file with a Federal Employer Identification Number included. These forms should be forwarded to the State Comptroller's Office for completion.

c. Interest bearing accounts (savings or certificates of deposit) may be established provided prior written approval is obtained from The Adjutant General. Establishment of such accounts has been determined to be proper in accordance with the Attorney General of Kansas, opinion number 247 dated 13 November 1980. Procedures to be followed in establishing interest bearing accounts are as follows:

(1) Letter request to be forwarded to The Adjutant General of Kansas, ATTN: State Comptroller's Office. NOTE: Any accounts in existence prior to receipt of this revision to the regulation will require a letter request to include name of bank, location, account number and current balance.

(2) A separate voucher register (AGO Kan Form 230-1, see Annex A-1) and vouchers (AGO Kan Form 230-2, see Annex B-1) will be established for interest bearing accounts. The vouchers will clearly define the transaction in the description block of the form. All withdrawals must be transfers to the checking account. Deposits to the interest bearing accounts (other than interest credited) will be in the form of a check written on the original checking account. The voucher register may be maintained on an available computer, if desired; however, hard copy must be able to be reproduced and the voucher register must not lose its identity.

(3) Interest earned on savings accounts will be deposited in the account and recorded on a voucher as described in paragraph 1-3c(2).

(4) When a certificate of deposit (CD) matures, the proceeds will, on the same day, either be reinvested in another CD or transferred to the checking account of the same fund (i.e. station fund, armory fund, officer, NCO or enlisted fund) from which the invested money was originally obtained. Withdrawals

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from other type interest bearing accounts will be accomplished by transfers from the interest bearing account to the fund from which the invested money was originally obtained. Both types of transactions will be recorded on a voucher per paragraph 1-3c(2) above.

d. Funds accumulated solely from donations by individual members of an organization for a specific purpose (party, farewell gift, etc) need not be accounted for under this regulation.

e. Expenditures of \$500 or more for any one item or project, for example: carpeting several rooms or remodeling a room, must have prior approval of The Adjutant General. Items or projects will not be incremented and/or split inventoried in order to evade this requirement.

f. All expenditures will be accomplished utilizing checks drawn on the appropriate account. Checking accounts will be established in banks or federally chartered savings banks or state or federally chartered savings and loan associations designated by the Pooled Money Investment Board, KSA 1979 Supp 48-309. Cash withdrawals and/or petty cash accounts are not authorized.

g. Funds received will be deposited in the appropriate account within 10 days from receipt except for same day deposits required by paragraphs 1-3c(2) and (4).

h. Payments received must be payable to the appropriate fund and not to individuals. For example, if supervisory or custodial fees are collected on a rental, the payment must be received by the Armory Fund and then a check issued to the individual performing the supervision or custodial services. All cash receipts require issuance of a written receipt from the fund, signed by both parties, and a copy of the cash receipt must be attached to the receipt voucher.

i. Payments made to one individual over \$600.00 annually must be reported to the IRS on Form 1099-MISC by the fund custodian. If \$600 is exceeded, contact the State Comptroller's Office for assistance to insure proper filing procedures are followed. Forms from all units must be assembled by the State Comptroller's Office and forwarded to the State of Kansas Department of Administration.

j. The borrowing or loaning of funds is prohibited.

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k. Under the provisions of KSA 79-3606(B), purchase of items or services for use by the Kansas National Guard are exempt from sales tax. Accordingly, an exemption certificate, as indicated in Annex E, will be provided the person or vendor involved, if requested. If an employee of the State or Kansas National Guard makes a purchase and is reimbursed by the State, the sales tax is not exempt and should be properly charged and reimbursed.

l. The establishment or utilization of charge accounts is not authorized. Use of charge accounts would conflict with Kansas Statutory Law which states in part:

"Any officer...of the state who shall be empowered to spend any public monies, or to direct such expenditures, is hereby prohibited from making any contract...whereby the expenditure of any greater sum of money shall be contemplated, agreed to, or required, and as expressly authorized by law; ..."

State agencies are also required by law to operate under the general accounting principal of cash basis. Improper accounting and/or charge accounts could lead to a misfeasance. This policy does not prevent the use of the purchasing procedure whereby an order is placed with a vendor for delivery or receipt of an order at a later date and payment is then made upon receipt of goods or services. If accounts are paid completely within 30 days, this is acceptable. Finance charges are strictly prohibited and can not be paid from these funds. In this regard, we also are expected to take advantage of all discounts available.

m. In the event of unit mobilization, withdrawal of federal recognition, reorganization and/or transfer, a representative of the State Comptroller's Office will coordinate transfer of funds, and inventory to secure state property.

n. All equipment purchased at a cost of \$100, or any item you so choose, which is not consumed and does not lose its identity through use, will be accounted for on the fund property records. Property may be removed from this record only after approval of The Adjutant General.

o. Bank overdrafts are strictly prohibited.

p. An audit of all funds will be accomplished yearly but at least once every two years. The audit will be performed by a representative of The Adjutant General. The auditor will prepare an audit report including all findings. This report will be provided through the chain of command to the responsible

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commander. The original audit report should be retained in the fund records. If audit exceptions are noted, a corrective action response will be required. This response will be directed to the Adjutant General's Department, Attn: State Comptroller, 2800 SW Topeka Blvd., Topeka, Kansas 66611-1287. If initial corrective action does not meet the standards set forth in this regulation, additional corrective action may be required.

1-4 Assignment of fund records. When a Unit Commander is appointed to the unit in charge of the funds for the station, responsibility for the administration of the funds is also assigned. The following procedures should be followed:

a. Upon issuance/receipt of written appointment order, the Certificate of Funds (See Annex F-1) should be signed and dated by the incoming commander. This should be accomplished within 30 days of assignment. The Certificate of Funds should be kept with the fund records and a copy made available when submitting accounting records for audit. All previous certificates will be retained for a period of three years from the date of the audit and then destroyed.

b. The Commander will appoint a custodian(s) of the funds. When a fund custodian changes, an Appointment of Custodian form must be completed (See Annex H-1). This will assure correct responsibility for any fund activities and establish a Code of Conduct for the custodian(s). An audit of the funds may be requested at any time by the custodian or the Commander. This request should be directed to the State Comptroller's Office.

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CHAPTER II

STATION FUNDS

2-1. General. This section prescribes policy and procedures for the administration of station funds derived from city or county sources in accordance with KSA 48-309.

2-2. Responsibility. The Senior Commander or Station Commander, as appropriate, will establish an accounting procedure for the station, installation or unit, as applicable, for income derived from city or county sources. Accounting procedures are outlined in Chapter VI of this regulation.

2-3. Use of Funds. In accordance with KSA 48-309, funds derived from city or county contributions will be used for equipment and maintenance for the armory building. Station funds are received from the city/county for the purpose of maintaining their local armory building and grounds in a satisfactory manner. All property purchased with these funds must stay with the building or station.

a. Funds derived from the above source may be used for the following purposes:

Armory maintenance and repairs, i.e.

- Floor tile/carpeting
- Grass cutting service
- Janitorial service
- Janitorial supplies
- Repair of doors
- Replace windows
- Repair roof
- Service furnace and/or Air Conditioner
- Contract labor for repairs and maintenance of armory
- Plumbing supplies/repairs
- Electrical supplies/repairs
- Trash Service

Equipment, i.e.

- Tables
- Chairs
- Curtains/drapes
- Lawn mower, weed trimmers
- Buffers

b. Funds derived from the above source cannot be used for Office Supplies, Rental Supervisory or Custodial Fees, Administrative expenses or Moral & Welfare expenditures.

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c. If there are any questions regarding the use of funds, please contact the State Comptroller,s Office at (913) 274-1451. If an audit reveals funds were disbursed for other than approved expenditure categories, corrective action will be required. When an audit is performed on Station Fund accounts, a copy of the audit report will be furnished to the City or County that provided the fund contribution.

2-4. Unit commanders are encouraged to contact city/county governing agencies and request monetary support for their facility. Funds received must be accounted for in accordance with paragraph 2-2 and 2-3 above.

CHAPTER III

ARMORY FUNDS

3-1. General. This section prescribes policy and procedures for the administration of armory funds derived from sources other than city or county funds.

3-2. Responsibility. The Senior Commander or Station Commander, as appropriate, will establish an accounting procedure for the station, installation or unit, as applicable, for income derived from other than city or county funds. Accounting Procedures are outlined in Chapter VI. This account includes, but is not limited to, the following sources of revenue:

- a. Armory rental and lease (i.e. preschools, driver's licence offices, etc.) income.
- b. Income from vending machines or telephone booths. Information (i.e. letters or contracts) must be on file stating terms.
- c. Gifts or contributions.
- d. Income derived from sale or use of fund owned property.
- e. Other income.

Income from leases (i.e. preschools, driver's licence offices, etc.) can be put into a separate fund with a separate name (i.e. Marysville Preschool Fund, etc.). These funds must follow the same guidelines as all other Armory Fund accounts. Considering a separate fund would result in additional record keeping as well as a separate bank account, this practice is discouraged.

3-3. Use of Funds.

a. Funds derived from the above sources may be used for operating expenses including the following:

(1) Armory maintenance and repair expenses and supplies. For example: paint, floor covering, lighting, paneling, plumbing supplies, grass mowing, snow removal, labor and materials for repairs, etc.

(2) Office supplies. For example: supplies necessary for the administration of the funds covered in this SOP, supplies not available through the Federal Self Service

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Supply Center (SSSC). The intent is not to use state funds to supplement units SSSC authorized budget. A statement of unavailability from SSSC should be put on the voucher, AGO KAN Form 230-2.

(3) Custodial and Supervisory fees. For example: carpet cleaning, office cleaning, custodial for rentals, supervisory for rentals, etc. NOTE: PER PARAGRAPH 1-3i, ALL PAYMENTS MADE TO ONE INDIVIDUAL OVER \$600 ANNUALLY MUST BE REPORTED TO THE IRS BY THE FUND CUSTODIAN. If \$600 is exceeded, contact the State Comptroller's Office for assistance to insure proper filing procedures are followed.

(4) Administrative expenses directly related to forms, records, or reports of the fund or administrative expenses directly related to the management of the facility or grounds. These administrative expenses may include the payment of postage necessary to properly administer this fund.

(5) Equipment purchase. For example: purchase of buffers, mowers, weed eaters, chairs, tables, desks, etc.

(6) Equipment rental. For example: rental of buffers, paint sprayers, mowers, etc.

(7) Morale and Welfare. Expenditures for Morale and Welfare are limited to 30% of revenues. Expenditures for amounts exceeding this limitation must have prior approval of The Adjutant General. The intent of Morale and Welfare is to benefit the unit as a whole. Attention of this intent should be considered when expending funds. Allowable expenditures are outlined below:

(a) Commanders may authorize the awarding of trophies or similar devices for competitive events and recreational programs. The event must be officially established and announced and all individuals supported will be given an equal opportunity to participate. These awards are limited to individuals supported by the unit unless the commander determines it necessary to allow members of the local community to participate in order to foster good community relations.

(b) Commander may authorize an award for accomplishment where the accomplishment is unique and/or contributes to increased effectiveness and efficiency. This award is limited to individuals supported by the unit unless the

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commander determines it appropriate to honor a member(s) of the local community that has contributed to the good of the Kansas National Guard.

(c) Commander may authorize a retirement award if the commander determines the recipient has contributed to the good of the Kansas National Guard.

(d) Commander may authorize the purchase of mementos for special or tragic events of unit members (i.e. births, sickness, funerals, etc.)

(e) Commander may authorize the purchase of recreational/sports equipment, physical fitness equipment and other equipment used for the moral and welfare of the unit if equal opportunity of use is available for all unit members.

(f) Commander may authorize the payment of promotional items such as yearbook ads, candy for parades and sponsorships if the commander determines it appropriate in order to foster good community relations.

(g) Commander may authorize a unit event or party (i.e. picnic, dinner, etc.) that is open to all unit members and can include invited family members. Dignitaries of the local civilian community may be invited to attend in order to promote good community relations.

(h) Prior approval from The Adjutant General must be obtained for special event expenditures. These requests should be directed through the State Comptroller's Office. These special events may include but not be limited to the following:

(1) Luncheons, dinners and special occasions for officially invited distinguished visitors when approved by the commander.

(2) Military personnel being honored for their accomplishments, and the invited family members accompanying them, at luncheons, dinners, and special occasions when approved by the commander.

If an audit reveals funds were disbursed for other than approved expenditure categories, corrective action will be required.

b. The following items are examples of UNAUTHORIZED payments. This is not and can not be a complete list of

unauthorized expenditure examples. The intended use of the fund should be considered when authorizing expenditures.

- (1) Direct dial phone charges.
- (2) Maintenance or supplies for federal vehicles, weapons or other federally funded equipment. (M-TOE or TDA)
- (3) Training supplies or equipment
- (4) Postage, except for postage requirements necessary for the administration of this fund as stated in Paragraph 3-3a(4)
- (5) Cellular phone usage, hookups or other associated costs of operation.
- (6) Personalized Business Cards
- (7) Post Office Box rental fees if a Post Office Box is not authorized in writing by the AGKS-DOIM-ASB.
- (8) Alcoholic beverages to include liquor, wine and beer with an alcohol content of greater than 3.2%

~~c. Reimbursement for utility costs for periods of rentals must be paid from funds derived from rental fees. Based on a review of utility costs, a reimbursement rate is assessed as follows:~~

<u>ARMORY</u>	<u>\$ RATE PER HOUR OF RENTAL</u>	<u>ARMORY</u>	<u>\$ RATE PER HOUR OF RENTAL</u>
Abilene	4.00	Clay Center	3.00
Atchison	2.50	Coffeyville	3.00
Augusta	4.00	Colby	3.00
Belleville	2.00	Concordia	3.00
Beloit	3.00	Council Grove	2.00
Burlington	2.50	Dodge City	5.00
Chanute	4.00	Emporia	4.00
Cherryvale	3.50	Fort Scott	5.00

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c. Reimbursement for utility costs for periods of rentals must be paid from funds derived from rental fees. There are three utility rates available for armory rentals, one is for Assembly Hall rentals, the second rate is for the rental of classrooms or small areas and the third only applies to armories that have rifle ranges. Based on a review of utility costs, a reimbursement rate is assessed as follows:

<u>Armory Location</u>	<u>Assembly Hall Reimbursement Rate/Hour</u>	<u>Classroom Reimbursement Rate/Hour</u>
Abilene	\$ 2.00	\$ 1.00
Atchison	\$ 1.50	\$ 0.75
Augusta	\$ 1.50	\$ 0.75
Belleville	\$ 1.25	\$ 0.50
Burlington	\$ 1.25	\$ 0.50
Chanute	\$ 1.25	\$ 0.50
Cherryvale	\$ 1.25	\$ 0.50
Clay Center	\$ 1.50	\$ 0.75
Coffeyville	\$ 2.00	\$ 1.00
Colby	\$ 1.75	\$ 0.75
Concordia	\$ 1.50	\$ 0.75
Council Grove	\$ 1.25	\$ 0.50
Dodge City	\$ 2.00	\$ 1.00
Emporia	\$ 2.25	\$ 1.00
Fort Scott	\$ 2.50	\$ 1.25
Fredonia	\$ 0.75	\$ 0.25
Garden City	\$ 2.25	\$ 1.00
Garnett	\$ 2.00	\$ 1.00
Goodland	\$ 2.25	\$ 1.00
Great Bend	\$ 2.00	\$ 1.00

<u>Armory Location</u>	<u>Assembly Hall Reimbursement Rate/Hour</u>	<u>Classroom Reimbursement Rate/Hour</u>
Hays	\$ 2.50	\$ 1.25
Hiawatha	\$ 4.25	\$ 2.00
Holton	\$ 2.00	\$ 1.00
Horton	\$ 2.50	\$ 1.25
Hutchinson	\$ 3.75	\$ 1.75
Iola	\$ 1.50	\$ 0.75
Junction City	\$ 2.25	\$ 1.00
Kingman	\$ 0.50	\$ 0.25
Larned	\$ 1.00	\$ 0.50
Lawrence	\$ 2.25	\$ 1.00
Lenexa	\$ 6.50	\$ 3.25
Liberal	\$ 1.50	\$ 0.75
Manhattan	\$ 2.75	\$ 1.25
Mankato	\$ 1.25	\$ 0.50
Marysville	\$ 1.50	\$ 0.75
McPherson	\$ 1.00	\$ 0.50
Newton	\$ 1.25	\$ 0.50
Norton	\$ 2.25	\$ 1.00
Olathe	\$ 4.25	\$ 2.00
Ottawa	\$ 3.00	\$ 1.50
Paola	\$ 2.25	\$ 1.00
Phillipsburg	\$ 1.25	\$ 0.50
Pittsburg	\$ 2.50	\$ 1.25
Pleasanton	\$ 1.50	\$ 0.75

<u>Armory Location</u>	<u>Assembly Hall Reimbursement Rate/Hour</u>	<u>Classroom Reimbursement Rate/Hour</u>
Pratt	\$ 1.00	\$ 0.50
Russell	\$ 1.25	\$ 0.50
Sabetha	\$ 1.50	\$ 0.75
Salina (Arnold Ave)	\$ 2.00	\$ 1.00
Salina (Armory Rd)	\$ 2.00	\$ 1.00
Smith Center	\$ 2.00	\$ 1.00
Topeka	\$ 8.25	\$ 4.00
Troy	\$ 2.00	\$ 1.00
Wichita East	\$ 3.00	\$ 1.50
Wichita South	\$ 6.25	\$ 3.00
Wichita West	\$ 3.25	\$ 1.50
Winfield	\$ 0.75	\$ 0.25
Yates Center	\$ 0.75	\$ 0.25

	<u>Shooting Range Reimbursement Rate/Hour</u>
Goodland	\$ 1.75
Lenexa	\$ 4.75
Topeka	\$ 6.25

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d. The reimbursement rate of utility costs for rental of all space, including drivers licence office and ambulance service, will be based on a utility assessment prepared by the Director of Facilities Engineering Office. This assessment will analyze actual utility costs. This assessment should be updated at the beginning of each state fiscal year. It is the responsibility of the commander to contact the State Comptroller's Office to request the assessment.

e. The procedures to pay the required utility costs for rentals, are as follows:

(1) Upon initiation of the rental agreement, the number of rental hours should be determined. Applying the utility reimbursement rates as stated, the utility fee should be calculated and the utility fee itemized on the rental agreement. The utility fee should be collected in conjunction with the rental, supervisory and custodial fees.

(2) Complete AGO Kan Form 230-2 listing name(s) of renter(s), date of rental(s), and number of rental hours for each rental receipt.

(3) Utility reimbursements should be accomplished quarterly based on the state fiscal year. Reimbursements due for over \$100 should be paid monthly. (See Annex B-5 for example). A copy of AGO Kan Form 230-2 for each rental receipt or a list of the rentals being reimbursed, should accompany the utility reimbursement. The list should include the name of the rentor, date of rental and number of hours. Make check payable to The Adjutant General of Kansas, forward check along with the copy(ies) of AGO Kan Form 230-2 to The Adjutant General of Kansas, ATTN: AGKS-SC.

3-4. Use of Rental Agreement.

a. See KS-SOP 210-10 for guidelines on armory rentals.

b. A rental agreement must be completed and signed by both parties prior to rental. See Annex G-1 for an example of a Rental Agreement. Upon completion of rental, the rental agreement will be attached to the AGO KAN Form 230-2 that receipts the rental fees into the fund. A separate AGO KAN Form 230-2 should be prepared for each rental receipt and should not include any other type of income. (See Annex B-5)

c. All contracts and agreements must include statements to comply with Kansas Statute #41-719(2), no alcoholic liquor can

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be consumed in a state owned building. They must also include the statement "The State of Kansas prohibits smoking in all state owned buildings" by Executive Order of the Governor.

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CHAPTER IV

OFFICER, NCO AND ENLISTED FUNDS

4-1. General. The establishment of officer, NCO and enlisted funds is authorized but not encouraged, since most of the purposes they serve can be accomplished by the use of armory funds as indicated in Chapter III. If such funds are established, they will be accounted for as stated herein.

a. Funds can be established only through voluntary donation.

b. Receipts clearly indicating voluntary donation to the fund will be maintained for review and audit purposes. A copy of the receipt will be provided to the donors upon their request or if needed, for tax purposes for non-profit contributions. Receipts must be retained three years after an audit.

c. These funds will be maintained in a separate account and funds from other sources, such as federal funds, station funds, armory funds and other funds will not be commingled with funds in this account.

d. Use of funds for maintenance and equipment is not authorized. Funds may be utilized only for morale and welfare purposes.

e. Funds are subject to audit, therefore, all receipts and expenditures will be processed utilizing checks deposited to or drawn on the appropriate account. Funds will not be deposited in the name of the account custodian or any other individual.

f. Expenditure of funds from this account do not require the prior approval of The Adjutant General of Kansas and are exempt from state purchasing regulations.

g. Receipts, disbursement vouchers, cancelled checks and bank statements will be maintained. Bank statements will be reconciled with the balance shown in the voucher register and checkbook.

4-2. Responsibility. The Senior Commander or Station Commander, as appropriate, will establish accounting practices and control procedures to ensure that all funds are properly receipted, that expenditures are within the guidelines of this chapter, and that responsible personnel are aware of the requirement for maintenance of documentary evidence in the form of bank

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statements, cancelled checks, etc. to protect the funds of each individual donor.

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CHAPTER V

LEISURE TRAVEL REBATE FUNDS

5-1. General. This section prescribes policy and procedures for the administration of Leisure Travel Rebate Funds derived from rebates from Travel Agency Support Office or Authorized Travel Network.

5-2. Fund Manager. The Adjutant General appoints the family assistance officer as the fund manager of the Leisure Travel Rebate Fund. The USPFO reports this appointment to National Guard Bureau.

5-3. Use of Funds. These funds are provided for morale and welfare and can be used to bolster the family assistance program. Requests to expend funds will be routed to the family assistance council for approval.

5-4. Accounting Procedures. Administration and accounting procedures in Chapter VI apply.

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CHAPTER VI

FORMS, RECORDS AND REPORTS

6-1. General. Each fund will have its own set of records consisting of:

- a. Voucher register (AGO Kan Form 230-1).
- b. Voucher (AGO Kan Form 230-2).
- c. Checkbook.
- d. Monthly statements.
- e. Property record (AGO Kan Form 230-3).
- f. Vending Machine Agreements.
- g. Correspondence documents opening, closing and changing accounts. These documents should be retained as permanent records and should remain with the fund records at all times. If these documents are not available, contact the State Comptroller's Office to request a copy.
- h. Stations and/or units may devise and utilize their own computerized form as long as the same general format is followed. Computerized forms are available through the State Comptroller's Office.

6-2. Responsibility. The Senior Commander or Station Commander, as appropriate, will insure that the above files are maintained and is responsible for the transactions recorded thereon. All records will be maintained on a 1 July - 30 June state fiscal year basis.

- a. Proper fund name. Each instrumentality of this fund will contain thereon the fund name as approved by The Adjutant General.
- b. Voucher register. A voucher register will be established for each fiscal year on AGO Kan Form 230-1 (See Annex A-1) issued by The Adjutant General's Office. The heading will be completed and voucher numbers assigned consecutively to show the voucher sequence and fiscal year as in #1-95 for the first voucher of fiscal year 1995. In the appropriate columns: enter the voucher number, the date, the name of the person or firm involved, the description of the transaction, the transaction

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code, the amount received or paid, and the remaining balance (See example in Annex A-2). The register may be maintained on available computer, if desired. Complete appropriate columns as follows:

- (1) Voucher #: Enter voucher number.
- (2) Date column: Enter day, month and year.
- (3) Paid to or received from column: Enter name of vendor, payee or payer involved in transaction.
- (4) Description of transaction: Enter a description of purchase or receipt. The description should be short but provide adequate information to determine what the transaction accomplished.
- (5) Transaction code: Enter the appropriate code from the list below that best describes the category of expenditure or revenue.

Expenditures:

- MR - Maintenance and Repairs
- OS - Office Supplies
- E - Equipment
- ER - Equipment Rental
- A - Administrative
- CS - Custodial or Supervisory
- UR - Utility Reimbursement
- MW - Morale and Welfare
- VS - Vending Supplies

Revenues:

- R - Rental
- CC - City/County
- V - Vending
- D - Donations
- M - Miscellaneous (i.e sale of property, etc.)

- (6) Amount received or paid: Enter amount of transaction.
- (7) Balance: Enter correct calculated amount.

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c. Vouchers. A voucher will be prepared for each receipt or disbursement on AGO Kan Form 230-2 (See Annex B-1). Vouchers will be numbered consecutively using the number and date assigned on the voucher register. The first voucher initiated for each fiscal year, will be a receipt voucher transferring funds into the account from the previous fiscal year. In most cases, when the same bank account and fund name is used, this will be a paper transfer with no actual transfer of monies involved. The description section will include the name of the person or firm receiving or making the payment and a brief statement of the transaction. The amount received or paid will be noted in the appropriate column and will be reflected in the total and net columns as well. The check number and date of the check will be shown (as indicated on the form) if funds are paid out. The responsible commander must sign each voucher. Examples of various entries are shown in Annex B-2 thru B-7.

d. Checkbook. Checkbook stubs or registers will reflect all checks written, deposits and service charges in order to reflect the same balance as that shown on the voucher register. Checks will be numbered consecutively. Cancelled checks will be reattached to the stubs with clear tape or attached to the applicable disbursement voucher. Newer banking practices encourage the use of check safekeeping. Some banks are providing photostatic copies of checks in lieu of the original canceled checks. The cost of having original cancelled checks returned may become prohibitive. Having original cancelled checks returned is encouraged but will not longer be required if the cost is prohibitive. If original cancelled checks are not returned by the banking institution, procedures should be established to ensure the validity of each transaction on the statement.

e. Bank statement. Bank statements at established intervals are required. Monthly bank statements closed as of the last day of each month are encouraged. Each statement balance will be reconciled with the balance shown in the voucher register and checkbook. Any discrepancies noted will be resolved immediately. Bank statement will be signed by the responsible commander, indicating statement was reconciled and date reconciled.

f. Property record. A record listing property purchased from funds covered under this regulation will be maintained by the appropriate commander on AGO Kan Form 230-3 (See Annex C-1) as provided by The Adjutant General's Office. All equipment purchased at a cost of \$100, or any item you so choose, which is not consumed and does not lose its identity through use, will be

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accounted for on the fund property records. Items may not be disposed of without approval of The Adjutant General. Sufficient funds should be available or anticipated to maintain any items purchased. See Annex C-2 for an example of the property record.

g. Annual report. All stations and units will forward a copy of the voucher register (AGO Kan Form 230-1) and the Property Record (AGO Kan Form 230-3) maintained on each fund for the preceding fiscal year. The register and property record must be forwarded to arrive in The Adjutant General's Office, ATTN: AGKS-SC, no later than 15 July. If the fund does not own property, there should still be a Property Record (AGO Kan Form 230-3) on file that states "No property is owned at this time". The submission of these forms will satisfy the reporting requirements on the status of funds.

h. Opening, closing and changing accounts. Any opening, closing or changing of accounts must be accomplished only after approval from The Adjutant General. Letter requests to be forwarded to The Adjutant General of Kansas, ATTN: State Comptroller's Office (See Annex D-1 for proper format). Closing an existing account, i.e. notifying the bank or firm that the account is to be closed and will not be utilized in the future, will require the approval of The Adjutant General. An account that has been reduced to zero balance is not officially closed unless the bank or firm has been advised in writing that the account will no longer exist with that institution. Changing the fund name, to include necessary changes due to reorganization/redesignation, will require advance approval from The Adjutant General's Office. Changes to signature authority for check writing purposes does not require approval from The Adjutant General's Office.

6-3. Audits. An audit of each fund will be conducted as directed by The Adjutant General. An audit may be requested at any time by the custodian or Unit Commander. This request will be directed to the State Comptroller's Office.


6-4. Disposition of Records. Records, i.e. voucher registers, vouchers, cancelled checks, bank statements and rental agreements will be retained for a period of three years from the date of audit and then destroyed (for example, records for FY92 that were audited on 1 December 1993 would be retained until 1 December 1996 and then destroyed). Property records, vending machine agreements, and correspondence documents are forwarded from one fiscal year to the next.

1 July 1995

6-5. Certificate of Funds. All unit commanders and/or station commanders, when notified that funds under their command will be audited, shall submit a copy of the Certificate of Funds on file attesting that all funds are available and presented for audit. The proper name of each fund shall be listed on the certificate. See annex F-1 for an example.

6-6. Proponent. Changes to this SOP should be sent to The Office of The Adjutant General of Kansas, ATTN: AGKS-SC, 2800 SW Topeka Blvd, Topeka, KS 66611-1287.

OFFICIAL:



JAMES F. RUEGER
Major General, KSARNG
The Adjutant General

RALPH RUNNEBAUM
COL, GS, KSARNG
Chief of Staff

DISTRIBUTION:
A, E & USPFO Air Auditor

ARMORY/STATION/OTHER VOUCHER REGISTER

FY 19 _____

NAME OF FUNDS: _____
SOURCE OF FUNDS: _____

BANK ACCT # _____

VOU #	DATE	PAID TO OR RECEIVED FROM	DESCRIPTION OF TRANSACTION	T. CODE	AMOUNT		BALANCE
					RECEIVED	PAID	

ARMORY/STATION/OTHER VOUCHER REGISTER

FY 19 95

NAME OF FUNDS: Ozark City Armory Fund
 SOURCE OF FUNDS: Rentals and Other

BANK Ozark State Bank
 ACCT # 299-00-17

VOU #	DATE	PAID TO OR RECEIVED FROM	DESCRIPTION OF TRANSACTION	T. CODE	AMOUNT		BALANCE
					RECEIVED	PAID	
1-95	1 Jul 94	Transfer of Bal to current FY			660.50		660.50
2-95	3 Jul 94	McNigh Supply Co.	Replacement faucet	MR		30.25	630.25
3-95	15 Jul 94	Big John Cleaning Service	Custodial fees	CS		25.00	605.25
4-95	31 Jul 94	Ozark State Bank	Service Charge (Jul)	A		1.25	604.00
5-95	13 Aug 94	Antique Show Assoc.	Rental of Armory	R	75.00		679.00
6-95	31 Aug 94	Ozark State Bank	Service Charge (Aug)	A		1.25	677.75
7-95	1 Sept 94	Roxanne's Donut Shop	12 Doz. donuts for drill	MW		60.00	617.75
8-95	1 Sept 94	Adjutant General of KS	Utility Reimbursement	UR		15.00	602.75
		AND SO ON THROUGH					
21-95	3 Jun 95	Rug Doctor	Rental of carpet cleaning eq.	ER		20.00	531.36
22-95	4 Jun 95	Office Max	Markers not avail SSSC	OS		9.00	522.36
23-95	19 Jun 95	ABC Vending Co., Inc.	Vending maching proceeds	V	50.00		572.36
24-95	30 Jun 95	Wal-Mart	Weed-Eater	R		125.00	447.36
25-95	30 Jun 95	Transfer funds to new FY				447.36	-0-

STATION/ARMORY/OTHER RECEIPT OR DISBURSEMENT VOUCHER			VOUCHER NO.		
NAME OF FUND:			DATE:		
DESCRIPTION	AMOUNT				
	RECEIVED		PAID		

ATTACH ITEMIZED BILL OR BANK DEPOSIT SLIP HERE OR STABLE TO THIS FORM.

DO NOT PAY TAX

TOTAL				
LESS DISCOUNT				
NET				

PAID BY CHECK NO _____ DATED _____	SIGNATURE OF COMMANDER
NAME OF COMMANDER RESPONSIBLE FOR FUND:	_____

STATION/ARMORY/OTHER RECEIPT OR DISBURSEMENT VOUCHER		VOUCHER NO. 1-95			
NAME OF FUND: Ozark City Armory Fund		DATE: 1 Jul 94			
DESCRIPTION	AMOUNT				
	RECEIVED	PAID			
Transfer balance from same account as of 30 Jun 94	660	50			
<p>ATTACH ITEMIZED BILL OR BANK DEPOSIT SLIP HERE OR STAPLE TO THIS FORM.</p> <p><u>DO NOT PAY TAX</u></p>					
TOTAL	660	50			
LESS DISCOUNT					
NET	660	50			
PAID BY CHECK NO _____ DATED _____	SIGNATURE OF COMMANDER				
NAME OF COMMANDER RESPONSIBLE FOR FUND: Strong S. Steele, MAJ					

STATION/ARMORY/OTHER RECEIPT OR DISBURSEMENT VOUCHER		VOUCHER NO. 2-95	
NAME OF FUND: Ozark City Armory Fund		DATE: 3 Jul 94	
DESCRIPTION	AMOUNT		
	RECEIVED	PAID	
Payment to: Mc Nigh Supply Co.		30	25
For: Replacement faucet in ladies bathroom			

ATTACH ITEMIZED BILL OR BANK DEPOSIT SLIP HERE OR STAPLE TO THIS FORM.
DO NOT PAY TAX

TOTAL		30	25
LESS DISCOUNT			
NET		30	25
PAID BY CHECK NO <u>101</u> DATED <u>3 Jul 94</u>	SIGNATURE OF COMMANDER		
NAME OF COMMANDER RESPONSIBLE FOR FUND: Strong S. Steele, MAJ			

STATION/ARMORY/OTHER
RECEIPT OR DISBURSEMENT VOUCHER

VOUCHER NO. 3-95

NAME OF FUND:
Ozark City Armory Fund

DATE: 15 Jul 94

DESCRIPTION	AMOUNT			
	RECEIVED		PAID	
Payment to: Big John Cleaning Service			25	00
For: Clean-up of Armory drill hall on 10 Jul 95.				

ATTACH ITEMIZED BILL OR BANK DEPOSIT SLIP HERE OR STAPLE TO THIS FORM.
DO NOT PAY TAX

TOTAL			25	00
LESS DISCOUNT				
NET			25	00

PAID BY CHECK NO 102 DATED 15 Jul 94 SIGNATURE OF COMMANDER
 NAME OF COMMANDER RESPONSIBLE FOR FUND:
Strong S. Steele, MAJ

STATION/ARMORY/OTHER RECEIPT OR DISBURSEMENT VOUCHER			VOUCHER NO. 5-95	
NAME OF FUND: Ozark City Armory Fund			DATE: 13 Aug 94	
DESCRIPTION	AMOUNT			
	RECEIVED		PAID	
Received from: Antique Show Association	75	00		
For: Rental of Armory on 12 Aug 94				
3 Hours				
Rental agreement attached				
ATTACH ITEMIZED BILL OR BANK DEPOSIT SLIP HERE OR STAPLE TO THIS FORM. <u>DO NOT PAY TAX</u>				
TOTAL	75	00	30	25
LESS DISCOUNT				
NET	75	00	30	25
PAID BY CHECK NO _____ DATED _____			SIGNATURE OF COMMANDER	
NAME OF COMMANDER RESPONSIBLE FOR FUND: Strong S. Steele, MAJ				

STATION/ARMORY/OTHER
RECEIPT OR DISBURSEMENT VOUCHER

VOUCHER NO. 8-95

DATE: 1 Sept 94

3 OF FUND: Ozark City Armory Fund

DESCRIPTION	AMOUNT	
	RECEIVED	PAID
ment to: The Adjutant General's Department		15 00
For: Utility reimbursement for rental;		
Antique Show Assoc., 12 Aug 94, 3 hours		

ATTACH ITEMIZED BILL OR BANK DEPOSIT SLIP HERE OR STAPLE TO THIS FORM.
DO NOT PAY TAX

TOTAL		15 00
LESS DISCOUNT		
NET		15 00

PAID BY CHECK NO <u>103</u> DATED <u>1 Sept 94</u>	SIGNATURE OF COMMANDER
NAME OF COMMANDER RESPONSIBLE FOR FUND: Strong S. Steele, MAJ	

STATION/ARMORY/OTHER RECEIPT OR DISBURSEMENT VOUCHER		VOUCHER NO. 23-95	
NAME OF FUND: Ozark City Armory Fund		DATE: 19 Jun 95	
DESCRIPTION	AMOUNT		
	RECEIVED	PAID	
Received from: ABC Vending Co., Inc.	50	00	
For: Payment of Armory share of vending machine proceeds			

ATTACH ITEMIZED BILL OR BANK DEPOSIT SLIP HERE OR STAPLE TO THIS FORM.
DO NOT PAY TAX

TOTAL	50	00	
LESS DISCOUNT			
NET	50	00	
PAID BY CHECK NO _____ DATED _____		SIGNATURE OF COMMANDER	
NAME OF COMMANDER RESPONSIBLE FOR FUND: Strong S. Steele, MAJ			

1 July 1995

(Unit Letterhead)

(Date)

MEMORANDUM FOR The Adjutant General, State of Kansas, ATTN:
AGKS-SC, 2800 SW Topeka Blvd, Topeka, KS
66611-1287

SUBJECT: Opening, Closing and Change of Accounts

1. In accordance with KS-SOP 230-21/176-01 and KSA 48-309, request authority to *(open) *(close) *(change) the account(s) as indicated below:

a. _____
(State reason for change)

b. _____
(Fund Name - old & new as appropriate, average daily balance, largest daily balance, name & address of bank or firm, and specify if the account was established for checking or savings)

2. It is understood that no action will be taken to open, close or change the account indicated above until approval is obtained from The Adjutant General of Kansas.

(signature of Commander)

1 July 1995

EXEMPTION CERTIFICATE

The undersigned purchaser certifies that the sale to him of tangible personal property or service by _____ of _____, Kansas, is exempt from the tax levied by the Kansas retailer's sales and compensation tax act for the following reason:

Under Statute K.S.A 79-3606(B)

The undersigned understands and agrees that if he uses the property or service other than as stated above or for any purpose which would not exempt the sale under the act, he becomes liable for the tax.

Date _____ Purchaser _____

(Signature)

Address ADJUTANT GENERAL'S DEPARTMENT, 2800 SW TOPEKA BLVD.
TOPEKA, KANSAS 66611-1287.

1 July 1995

CERTIFICATE

I certify that the following identified Local Fund records represent ALL funds for which I am responsible or accountable.

List of Accounts
(List approved name of all funds)

- 1. _____
- 2. _____
- 3. _____
- 4. _____
- 5. _____
- 6. _____

Signature of Responsible Commander

Typed Name Rank

Typed Name of Unit or Station

Date Assigned Command

Note: Furnish one copy of this certificate along with applicable records when submitting accounts for audit.

1 July 1995

KANSAS ARMY NATIONAL GUARD
OFFICE OF THE STATION COMMANDER
Ozark City National Guard Armory
2400 SW Maple Street Ozark City, Kansas 65432

DATE: _____

CTRL #: _____

ARMORY RENTAL AGREEMENT

The Station Commander, of the Ozark City National Guard Armory, grants authority for the rental of the Kansas Army National Guard property as indicated for the use of the following organization or individual under the following terms and conditions.

Business Name: _____ Business Telephone: _____

Business Address: _____

Authorized Agent's Name: _____ Address/Telephone: _____

PROPERTY TO BE RENTED:

Name of Armory: Ozark City NG Armory Address: 2400 SW Maple Street

Armory Commander: Hard S. Steele Telephone: (913) 234-5678

PURPOSE OF RENTAL: _____

TIME OF RENTAL: Date: _____ Time from _____ to _____

FACILITIES AUTHORIZED FOR USE (Indicated by X's)

_____ Drill Floor	\$20.00 per hour times _____	hours = \$ _____
_____ Visual-Aids Room	10.00 per hour times _____	hours = \$ _____
_____ Kitchen	5.00 per hour times _____	hours = \$ _____
_____ Lounge (kitchen)	3.00 per hour times _____	hours = \$ _____
_____ Classroom/Conference Rm.	3.00 per hour times _____	hours = \$ _____

SUPERVISORY/JANITORIAL FEES:

_____ 7.00 per hour times _____ hours = \$ _____

STATE OF KANSAS UTILITIES FEE:

_____ 5.00 per hour times _____ hours = \$ _____

CLEANUP FEE:

_____ Waived (by Station Cdr)	Drill, VA, & Kitchen	\$50. each = \$ _____
_____ Not waived (Station Cdr)	Clstrms, and Lounge	\$10. each = \$ _____

TOTAL RENTAL COSTS: \$ _____

The Rentor hereby agrees that the following stipulations apply to the terms of this rental agreement:

1. **RENTAL TO MINORS IS PROHIBITED.**
2. This rental agreement will be executed no less than one (1) week prior to the rental date.
3. The Rentor is responsible for compliance with all laws of the State of Kansas, and Ozark County, and ordinances of the City of Ozark City, to include responsibility for securing permits as may be required and making arrangements for law enforcement and fire department personnel, and it is understood by the rentor that such laws and ordinances will be enforced by law enforcement and fire department personnel, as may be appropriate.
4. In accordance with Section 41-719(2), Kansas Statutes, NO ALCOHOLIC LIQOUR WILL BE CONSUMED IN THIS ARMORY! (Rentor's Signature: _____)
5. In accordance with the Governor's Executive Order, SMOKING IN A STATE OWNED BUILDING IS PROHIBITED. (Rentor's Signature: _____)
6. The Kansas Army National Guard assumes no liability for accidents, bodily injuries, or property damage. The rentor agrees to "HOLD HARMLESS" the State of Kansas, the Kansas Armory Board, and the Kansas Army National Guard during the rentor's occupancy, and rentor will accept liability for all personal injury or property damage or loss incident to the rentor's occupancy.
7. The armory facilities will be inspected by the rentor, accompanied by National Guard Supervisory Personnel, immediately before and after occupancy. The RENTOR will be responsible for reimbursement for all property damages to armory facilities from incidents due to the rentor's occupancy.
8. The right is reserved to limit recurring use of the facility.
9. Sub-leasing of the armory facilities is prohibited.
10. Fire escapes, fire equipment, and electrical control panels will not be obstructed.
11. Driveways will not be blocked. Parking will be in parking areas only.
12. Marked exits and front entrance doors will be kept clear at all times.
13. No permanent alterations or defacing of armory property will be permitted.
14. **Cleanup of the facilities** to be rented if not waived by the Station Commander, will be \$50.00 each for the Drill floor, Visual-Aid Room, and kitchen. The classrooms, lounge and any additional rooms will be \$10.00 each. Equipment borrowed, such as tables, chairs, and kitchen items will be cleaned prior to returning them to their original location. The National Guard Armory duty supervisor will inspect the facility to insure the equipment and facility is brought back to its original state.

15. All charges for the use of the Ozark City National Guard Armory facilities, except as provided in the preceding paragraphs hereof, will be paid at the conclusion of the rental period prior to vacating the armory premises. Such Charges will be PAYABLE to the OZARK CITY ARMORY FUND and collected by the National Guard duty supervisor.

16. It is understood that this agreement is subject to cancellation at the discretion of either party to this agreement, with at least twenty-four (24) hours notice prior to the specified time of rental contained herein. In the event of declared emergency, activation and/or mobilization of any unit of the Ozark City Station, Kansas Army National Guard, this agreement is terminated.

17. All parties to this agreement will comply with the Kansas Act Against Discrimination (K.S.A. 44-1001 et. seq.) and shall not discriminate against any person because of religion, color, sex, physical handicap, national origin, or ancestry. Any person or party found guilty of any violation of such act by the Kansas Commission on Civil Rights shall constitute a breach of this contract, and it may be cancelled, terminated, or suspended by either party or a court of law in the State of Kansas.

18. Additional information/remarks (Also, for multiple rental dates)..

I SWEAR (OR AFFIRM) THAT I HAVE READ AND UNDERSTAND THE STIPULATIONS AND TERMS OF THIS RENTAL AGREEMENT, AND ACCEPT THE SAME AS A CONTRACT AND AGREEMENT.

(Rentor or authorized agent)

(Armory Commander or Admin Asst)

APPROVAL SIGNATURE

(Station Commander/Representative)

1 July 1995

APPOINTMENT OF CUSTODIAN

_____ is officially appointed as
(Name)
custodian of the _____ Fund as of
(Fund Name)

(Date of Appointment)

As custodian of the State Fund named above, I will be honest and ethical concerning the use of the funds and its records. I shall not use any monies for personal gain. I will follow regulation KS-SOP 230-21/176-01 at all times.

(Signature) _____
(Date)

Note: This should be signed and kept in a special section with the current year records. The signed forms are to kept according to disposition regulations governing KS-SOP 230-21/176-01.