

**GUAM DEPARTMENT OF EDUCATION  
AGANA HEIGHTS  
ELEMENTARY SCHOOL**



**NON-APPROPRIATED FUNDS  
(NAF)**

**STANDARD OPERATING  
PROCEDURES**

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## DEFINITIONS

In accordance with **Public Law 26-26** and **Board Policy 715**:

**Non-Appropriated Funds (NAF)** are all funds derived from any source other than appropriated by the Legislature.

**Student Activity Funds** are monies raised with the approval of the Superintendent of Education by the efforts of students in connection with any activities of student organizations.

**Trust and Agency Funds** also called Campus Activities Money are those funds that are approved by the Superintendent of Education, generated by activities other than student fund raising. These include Eskuelan Puengi, Athletics, rental fees, lab fees\*, parking fees, proceeds from food contractors (a la carte), wet garbage proceeds, donations, and administrative funds generated by administrators and school staff.

*\*Lab fees must be approved by the Superintendent via the school administrator and justification for the fee must be documented.*

**School Sponsored Organizations** are organizations made of students of a school, which has been approved by the principal. Fundraising activities or soliciting of funds by school-sponsored organizations needs only the approval of the principal and the Money Committee.

## DUTIES & RESPONSIBILITIES

### I. Principal/Assistant Principal

- ◆ Ensures that **Public Law 26-26** and **Board Policy 715** are implemented and followed.
- ◆ Approves, implements, and monitors **Standard Operating Procedures (SOP) of the NAF**.
- ◆ Ensures Student Activity Fund is being maintained in a proper manner.
- ◆ Ensures that the NAF Funds (Student Activity Funds and Trust and Agency Funds) monthly financial reports are submitted in a timely manner.
- ◆ Ensures that the deposits are made daily through armor truck pick-up or assigns a designee to perform responsibility.
- ◆ Approves all vouchers and payments and ensure that it is properly documented.

### II. Administrative Assistant

- ◆ Ensures that **PL26-26** and **BP715** mandates are implemented and followed.
- ◆ Prepares and implements the **AHES NAF SOP**.
- ◆ Assists in the supervision and monitoring of the SOP regarding the NAF.
- ◆ Serves as the *Official School Treasurer* for the Non-Appropriated Funds.
- ◆ Responsible for scrutinizing all deposits compiled by the clerk/designee and ensures that all supporting documents are complete.
- ◆ Responsible for re-verifying all money being deposited to the bank with the cash count sheet and receipts.

- ◆ Ensures that discrepancies on the form are corrected by the advisor who prepared the deposit.
- ◆ Ensures that deposits are made to the bank on a daily basis.
- ◆ Records and maintains all accounts under the Non-Appropriated Fund (*General Ledger and Subsidiary Ledgers*).
- ◆ Reviews all vouchers to ensure that all supporting documents such as receipts are attached, all required signatures are present, meeting minutes are attached, and voucher is complete.
- ◆ Prepares monthly statements of accounts for all clubs/organizations.
- ◆ Serves as alternate for clerk (AP will be alternate for AA).

### III. Clerk or Designee

- ◆ Ensures that **PL26-26** and **BP715** mandates and **SOP guidelines** are implemented and followed.
- ◆ Receives deposits from clubs/organizations advisors.
- ◆ Prepares and accounts for all deposit slips for submission to the financial institution.
- ◆ Ensures that proper cash count form is utilized and signatures from the club advisor, club president and additional designated members of the club are obtained. If there are any missing signatures, the process will be delayed.
- ◆ Ensures that all information needed on the cash count sheet when making a deposit is correct. If there are any missing information, the process will be delayed.
- ◆ Ensures that all deposits have a receipt issued and attached to the cash count sheet with the following information:
  - ◆ Date when deposit was made.
  - ◆ Receipt will be written to the advisor.
  - ◆ Club/Organization Account Name.
  - ◆ Amount of money being deposited (quantity identified by check and/or cash).
  - ◆ Signature of Office Personnel receiving the deposit.
- ◆ Ensures that all Non-Appropriated Fund documents are completed properly.
- ◆ Ensures that if discrepancies exist, the advisor must make the necessary correction and must initial by the correction.
- ◆ Reconciles, accounts, and verifies all money collected for the day.
- ◆ Serves as alternate for AA (Computer Operator will serves as alternate for clerk).

### IV. Advisors

- ◆ Follows the mandates in **PL26-26**, **BP715**, and the **AHES NAF SOP**.
- ◆ Attends required annual training by the AHES Administration regarding NAF procedures as mandated by **PL26-26**, **BP715**, and **AHES's NAF SOP**.
- ◆ Trains and supervises student in the conduct of their activities.
- ◆ Ensures all voucher requests are filled out properly with appropriate approval signatures and required documents
- ◆ Ensures all monies and records related to the activities are properly controlled, receipted, and deposited.
- ◆ Assists and guides the club/organization student treasurer to prepare any required financial reports.

- ◆ *Meets quarterly with the AA to reconcile club/organization ledger with the school ledger*
- ◆ Maintains a club/organization portfolio to be reviewed periodically and as part of the End-of-the-Year clearance, that will include, but not limited to, the following documents:
  - ◆ Approved Charter Application
  - ◆ Constitution and By-Laws
  - ◆ Calendar of Events
  - ◆ Evidence of *approved* activities conducted by club/organization
- ◆ **Advisors who fail to submit complete NAF documents will not be cleared at the end of the school year.**

## **VI. School Sponsored Organization**

- ◆ A school-sponsored organization is an organization formed by students attending Agana Heights Elementary School and chartered/approved through the AHES student government, if formed, and the Principal or his/her designee.
- ◆ Only school-sponsored organizations are allowed to do the following:
  - ◆ Use the school name.
  - ◆ Open an account for the handling of school funds.
  - ◆ Sponsor activities under AHES's name.
  - ◆ Sponsor fundraising activities under AHES's name.
- ◆ An organization must reapply for school charter/approval each year.
- ◆ Anytime an organization revises its constitution, an initial charter process must take place.

## **VII. Money Committee**

- ◆ A school Money Committee must be established every school year.
- ◆ The committee will consist of four individuals:
  - ◆ Teacher
  - ◆ Student/Parent
  - ◆ School Treasurer
  - ◆ Principal
- ◆ Any non-appropriated fund voucher which is in excess of **one hundred dollars (\$100.00) or more** will **require** all the signatures of the **Money Committee**. If a signature or a document is missing, the voucher will be returned to the organization/club.
- ◆ The Money Committee may scrutinize and question vouchers being submitted. If the organization/club is unable to provide the needed information, the voucher will be returned.
- ◆ The Money Committee shall meet and vote to approve all expenditures in excess of one hundred dollars.
- ◆ The minutes of the meeting shall be given to the School Treasurer whether or not the committee approves or disapproves the expenditures.
- ◆ Expenditures **less than \$100.00 DO NOT** need the approval of the Money Committee.
- ◆ The regularly scheduled Money Committee meeting is every Wednesday. Special meetings will only be held at the discretion of the Committee.

- ◆ *At the end of the year, balances of the student activity funds will be placed into the Administration Account unless otherwise approved by the Money Committee.*

### **VIII. Activity Coordinator**

- ◆ An Activity Coordinator will be selected by the faculty/staff at the beginning of each school year. The Principal will appoint one if there are no volunteers.
- ◆ Assists in the approval of all school events to include fundraising and non-fundraising activities.
- ◆ Creates and maintains a school calendar for all events to include fundraising and non-fundraising activities.

## **GENERAL PROCEDURES**

Non-appropriated funds are all revenues generated by students and are “all other funds derived from any source other than appropriated by the Legislature.”

The school sanctions all accounts under the Non-Appropriated Funds. This Student Activity Funds account contains all individual accounts of each school-sponsored student organization.

Said monies are received from student fundraising activities and donations. In order to handle these funds, an activity account has to be established by the organization and approved by the student body association and the school administration. *If there is no existing student body association, the school administrator will approve the charter requests for an organization to be recognized.*

Upon the club or organization’s request, the School Treasurer will assign each club or organization an individual account. All record of deposits and withdrawals are maintained in the general ledger, which is a compilation of all clubs/organizations’ transactions. A subsidiary account is established for each club/organization account.

All other funds not derived from school-sponsored student organizations will be deposited into the Trust and Agency Funds (Administrative Account).

*All school-sponsored clubs/organizations must adhere to and comply with PL26-26, BP715, and the AHES NAF SOP in regards to Non-Appropriated Funds.*

### **ACCOUNT FOLDER**

- An account folder will be kept for each Student Activity Organization under the Student Activity Funds. Each folder will have the name of the student treasurer, the faculty advisor(s) and other authorized designates.
- An account folder will be kept for each activity/account under the Trust and Agency Funds (Administrative Account).

## SOLICITATION OF FUNDS

- Any solicitation of funds or other assistance of monetary value from non-governmental sources for support of any activity related to or sponsored by the Department of Education must be approved by the Superintendent of Education before such solicitation is undertaken. This does not include school-sponsored organizations.

## SAFEKEEPING

- All funds shall be deposited in a commercial bank. Agana Heights Elementary School's bank is **Bank of Guam**.

## ALL SCHOOL ACTIVITIES

- **ALL school activities** on or off campus, *fundraising or not*, must be approved by the SBA and the AHES Administration using the Activity Request Form.
- The student organization members shall not use student funds collected by student organizations for any purpose other than that indicated in its goals and objectives.
- All school activity money must be turned in daily to the (Business Office) via the School Treasurer or designee.
- AHES does not have a bank night deposit box. Any money fundraised over the weekend or after school hours must be submitted to the AA the next school day. Large amounts should be anticipated and properly planned for.
- Each organization must properly account for their ledgers or books and records of each fundraising activity. These records should contain the following information: *type of activity, date of activity, what was sold, how much each item cost, how much each item was sold for, total income (sale price multiplied by the number of items sold), and actual money on hand to deposit.*
  - Every organization and club must have current up-to-date bookkeeping records. Daily sales and expenses/disbursements must be recorded on a daily basis or as transactions occur.
- Quarterly and at the end of the school year, each club's/organization's ledger must be balanced and documents submitted by the club advisor, to the Business Office for clearance in regards to NAF; this includes EOY clearance.
- All clubs and organizations are fully responsible for updating their account balances; do not depend on the Office.
- *Advisors, along with their club/organization treasurer, must meet with the School Treasurer at the end of each quarter to make sure the school activity ledger reconciles with the individual organization's ledger.*
  - *This creates a check and balance for the school.*
  - *Club/organization FUNDRAISING ACTIVITIES and VOUCHER REQUESTS will be suspended immediately until this quarterly requirement is met.*

## PROCEDURES FOR DEPOSITING MONEY

- Money fundraised or donated must be deposited with the School Treasurer or designee in the Office.



- Before submission, the money must be counted and verified by the advisor and student treasurer. The cash count sheet must be completed with their signatures prior to making the deposit to the Office.
- The advisor must deposit the money; students are not allowed. He/She must wait while the money is counted by the Clerk to verify the amount being deposited. If there are any discrepancies, it can be corrected prior to the receipt being written.
  - Any discrepancies found on the cash count sheet must be corrected and initialed by the person receiving the money and by the advisor depositing the money.
- The clerk will write a receipt for money deposited. The receipt should be verified by the depositor to ensure that the amount and the account name are correct. The original receipt will be issued to the depositor and a copy will be retained for file.
- All cash count and receipts will be posted in the NAF General Ledger and Subsidiary Ledger by the School Treasurer.
- All posted cash count sheets and receipts will be filed in the club NAF account file that is kept in the Office.
- **No deposits shall interfere with instructional time.**

### **PERSONAL CHECK PAYMENTS**

Clubs and organizations are advised ***NOT to accept personal checks!*** This will alleviate returned check fees and having to collect from individuals whose checks were returned due to insufficient funds. Clubs/organizations ***are responsible*** for incurring all fees and outstanding debt due to “bounced” checks.

### **PROCEDURES FOR WITHDRAWING MONEY (VOUCHER REQUESTS)**

#### **Student Organization Funds**

- The school-sponsored organization must meet, discuss and vote on all expenditures. A majority of the members must approve/disapprove all expenditures and approval/disapproval must be recorded in the organization’s minutes.
- The Student Activity Fund Organization Voucher and Club/Organization meeting minutes must be completed and submitted with an invoice/price quote when requesting for a withdrawal of funds.
- Voucher request shall include the fund name, the item(s) for which payment is being authorized, the amount of payment, and the person or company the check will be payable to. **Note: If payment is to be made to an individual, a business license must be obtained and attached to the request.**
- If the club/organization approved expenditure is for a daily or weekly transaction, such as paying for food sold daily, a photocopy of the Club/Organization Meeting form must be attached to each additional voucher rather than meeting each time for the same expenditure.
  - The club/organization must attach an itemized invoice or purchase slip from the vendor to the voucher request.
- After the money committee has scrutinized and approved/disapproved the voucher request, the voucher request is forwarded to the School Treasurer for disbursement or to notify the Club/Organization for the reason of disapproval.
- If approved, the School Treasurer will again review the voucher request to ensure that there is money in the club’s account and all required signatures are obtained. The

School Treasurer will also ensure that forms are properly filled out and signed invoices/contracts or other required documents are attached prior to the issuance of the check.

- If there are insufficient funds in the club account, missing signatures, documents or information, the voucher request will be returned to the club advisor or officers informing them of the discrepancy.
- No disbursement shall be made by the School Administration and School Treasurer unless a voucher request for payment is first received with all required signatures and documents, money committee approval minutes (in excess of \$100), and verification by the School Treasurer that the club/organization has sufficient funds.
- **Checks will be processed within 48 hours, unless there are discrepancies.**
- ONLY Office personnel are allowed to type out checks.
- The club/organization's advisor is *responsible* for reviewing the check to make sure the correct information has been typed in. Once verified, they must sign out for the check in the log book and on the voucher request. Note: Students are **NOT** allowed to sign out checks.
- Once payment has been made, an original receipt must be turned in to the School Treasurer within *five (5) operational days* and will be attached to the original voucher request.
- *Before a club/organization can process another voucher request, the club/organization must have submitted all outstanding documents such as receipts, contracts, field trip reports, etc.*
- Under no circumstances should an advisor or club member use their personal funds to pay a vendor or purchase materials. **Reimbursement** of funds is **NOT** allowed. **DO NOT** use your personal funds! **You WILL NOT be reimbursed.**
- Under no circumstances should an advisor or club member use cash earned from a fundraiser to pay a vendor or purchase materials.
- *If withdrawal of funds is for a school activity, an activity request form MUST have been previously approved; proof of approval will be requested if there are any issues.*

#### **Expenditures Less Than One Hundred Dollars (\$100.00)**

All expenditures from student activity accounts less than \$100.00 does not need the final approval of the Money Committee.

#### **Double Signature Required**

All disbursements of non-appropriated funds shall be by check; signatures of **two administrators/money committee members shall be required for every check.**

#### **USE OF PERSONAL FUNDS**

**Use of personal funds is *prohibited*.** There will be **NO** reimbursements if personal funds are used.

#### **LOANS**

**At no time is any individual allowed to borrow or receive loans from any club/organization.**

## CHARTER and FEES

- Clubs and organizations must be officially recognized by the school in order to sponsor activities or conduct fundraising events using AHES's name.
- Clubs/organizations must submit their charter applications to the SBA advisor. This application will include the following:
  - One (1) **copy of the club/organization's Constitution and By-Laws.**
  - One (1) **copy of the Charter Application Form.**
  - One (1) **copy of Memorandum of Understanding for each advisor.**
- Clubs/organizations must establish goals and objectives for the year when submitting their charter application. Money can only be used for goals specified.
- Should the charter application be approved by SBA and the AHES Administration, all documents such as the **Constitution and By-Laws, listing of advisors and club officers, and M.O.U.'s** *must be submitted to the Office for the club's account file.*
- All clubs/organizations must pay a non-refundable charter fee of **\$25.00** **directly to the Office. This is to assist with bank fees and administrative costs.**

## ACTIVITY REQUESTS

- All clubs/organizations must be approved and recognized as a school-sanctioned group before requesting to conduct *any activity or fundraising event* that uses the Agana Heights Elementary name.
- All school-sanctioned clubs/organizations who wish to hold *any activity or fundraising events* must submit an activity request form to obtain approval from the Administration via SBA.
- *If prior approval is not obtained and the fundraising event is held, it is a violation of PL26-26, BP715, and AHES's NAF SOP.*
  - The club/organization will be **banned** from future fundraising events; the **duration of the ban** will be determined by the school administrator.
  - If the violation continues, the charter of the club/organization will be **revoked.**
- A copy of all club/organizations' activities has to be filed in the club/organization's file in the Office.
- These documents will validate all money being deposited into or withdrawn from the account and identify the type of fundraising activity.

## TRAVEL REPORT

- All clubs/organizations that are traveling off-island must **provide a detailed travel report and other pertinent documents required for off-island fieldtrips before and after the trip.**
- This report shall include a **list of participants before and after the trip.**
- A **financial report** must also be submitted. This must **include the total money raised for the trip, total expenditures (please attach receipts),** and remaining balance, if any.
  - If there is a remaining balance, it must be re-deposited back into the account.
- **Boarding passes** must also be submitted to the Office for file.

## PROCEDURES FOR CONTRACTS/AGREEMENTS

- Contracts refer to written agreements between a school-sponsored organization and an outside organization or vendor.
- The most common contracts are for dances, banquets, flower days, t-shirts and athletic sportswear.
- Advisors and club officers should remember to carefully read over and understand a contract before submitting for approval by the Principal or his/her designee. The obligations you agree to must be carried out. The name of AHES must be respected among the business community. Upholding our end of the agreement does this.
- ***The Principal or his/her designee is the only authorized person to enter into contracts/agreements with outside organizations/vendors.*** The administrator must approve and sign contracts/agreements before the adult advisor submits it to the vendor.
- Advisors and students ***ARE NOT*** allowed to sign contracts with outside organizations; if you do without the consent of the AHES administration, the school ***WILL NOT*** be liable.
- A copy of the ***proposed contract*** must be attached to the activity request for approval by SBA and the school administration.
- A copy of the ***approved contract*** must be attached to the voucher request when withdrawing money.
- Failure to follow contract procedures will obligate the advisor to incur all costs.

## EQUIPMENT INVENTORY AND USAGE

- All clubs will be **required to submit a Non-Appropriated Equipment Inventory** to the Office before, during and after the school year.
- All **equipment purchased** with Non-Appropriated Funds is **property of that club/organization of AHES.**
- If the club chooses to loan their equipment to another club/organization, they may do so using the appropriate forms available in the Office.
- For any new equipment purchase, the club/organization must provide the type of the equipment, serial number & model number.
- If the advisor changes or chooses not to remain as an advisor for that club, he/she must return all equipment to the Office and the incoming advisor will then sign out for the equipment when their term begins.
- At the end of each school year, all equipment must be turned in to the Office and will be re-issued back to the club at the beginning of the new school year.

## TRANSFER OF FUNDS

Funds may be transferred from one club/organization (activity) to another provided that the activity coordinator approves and acknowledges the transfer. In cases where funds are inactive and there is no student treasurer or advisor available, signatures of the receiving treasurer and sponsor and the approval of the principal is necessary.

***Any lapse funds will be converted automatically to the Administrative Account.***

***Transfer of Funds is not a loan to cover deficit balances nor is it to cover expenditures.***

## **TRUST AND AGENCY FUNDS (ADMINISTRATIVE FUND ACCOUNT)**

- The **Administrative Fund** is considered a trust and agency fund; also called *Campus Activity Money*. Athletics, rental fees, lab fees, parking fees, proceeds from food contracts, donations from private parties, and administrative funds (generated by faculty and staff) all fall under this category.
- ***Funds on deposit for student organizations that have become inactive shall be converted to a Trust and Agency Fund (Administrative Account) as stipulated by BP715.***
- The main purpose of the Administrative Fund is to assist the school in paying for repairs, needed equipment for the school, and other purposes to efficiently operate the school.

### **General Procedures for the Administrative Fund Account**

- The administration shall not use funds generated for any purpose other than that indicated.
- All administrative funds must be turned in daily to the School Treasurer/designee in the Office.
- Because AHES does not have a bank night deposit box, any amount of money received over the weekend or after school hours should be deposited to the Office the next school day. Large amounts should be anticipated and properly planned for.
- Payments made by vendors and customers can be made at the Office.
- The administration is solely responsible for all transactions made to the administrative fund.
- The school treasurer will properly account for all accounts in the Administrative Fund. These records should contain the following information: type of event, date of event, payment purpose, how much the service cost, and other pertinent information. Each account within the Administrative Fund must have current bookkeeping records. Daily deposits and disbursements must be recorded on a daily basis or as transactions occur.
- A copy of the monthly report will be submitted to the DOE Internal Auditor's Office. At the end of the year, an annual report will be prepared and submitted to the DOE Internal Auditor's office.

### **General Procedures for Depositing, Withdrawing, or Transferring Funds in the Administrative Fund Account**

All procedures for depositing and withdrawing money from the Administrative Funds are the same as those for the Student Non-Appropriated account. The only difference is when withdrawing from the Administrative Fund, Club/Organization Meeting minutes are **NOT** required because it is not a club and revenue generated is not necessarily from students.

### **Procedures for Withdrawing Money Funds Other Than Student Organizations**

- Disbursement of these funds requires the use of the ***ORGANIZATION VOUCHER (other than Student Organization) form.***

- This voucher shall be obtained from the School Treasurer/designee, filled out completely and returned to the School Treasurer/designee. The Money Committee must approve expenditures in excess of \$100.00.
- The individual making the purchase must submit an **itemized invoice/receipt from the vendor and attach it to the voucher**. In cases where payments are made for services, a receipt must be obtained from the person/vendor receiving the check and attached to the voucher. **Note: If payment is to be made to an individual, a business license must be obtained and attached to the request.**
- School Treasurer/clerk will prepare and issue a check for the invoice amount.
- **All purchases are strictly meant for the students' benefit or school improvement.**
- All purchases must be accompanied and **justified by an original receipt or invoice**. **Once payment is made, original receipts must be submitted within five (5) operational days.**

### **LAB FEES**

Lab fees are non-appropriated funds and must be deposited to the Business Office. Before, a teacher can charge a lab fee, he/she must gain approval from the Principal/designee. All monies collected for lab fees must be issued receipts. Teachers will follow the guidelines for *Funds other than Student Organizations* disbursements to access their lab fees.

### **LEDGERS**

The clerk will input all transactions to the subsidiary and general ledgers while the treasurer will be responsible for reconciling the bank statements and book balances on a monthly basis. Advisors and student treasurers are also required to maintain their own club/organization ledger for their record.

#### **Subsidiary Ledger**

Each Student Activity Account shall have a Subsidiary Ledger to show the daily transactions, including beginning balances, total cash receipts, disbursements and ending balances.

#### **General Ledger**

The General Ledger is utilized to record the day-to-day transactions of all organizations/clubs to include cash receipts, disbursements, transfer of funds and adjustments.

### **END OF YEAR BALANCES**

At the end of each school year, accounts should be *“zeroed”* out. All funds raised in a school year should be expended in that school year with the exception of SBA and Class Councils. All other clubs/organizations must gain approval from the Money Committee before any money is carried over. Inactive accounts will be transferred to the Administrative Account. When requesting, the club/organization must indicate the purpose and the goals of the club/organization. All requests must be justified.

## **BANK STATEMENT**

The bank statement is used for **reconciling purposes**. All disbursed checks that have cleared the bank should be kept on file with the bank statement and deposit slips.

## **MONTHLY/ANNUAL FINANCIAL REPORT**

The school treasurer/designee shall be responsible for preparing the monthly and annual Financial Statement Reports.

### **Monthly Financial Statement Report**

A Monthly Financial Statement Report shall be submitted to the NAF Coordinator no later than the *15<sup>th</sup> of each following month*. A Bank Statement and a Bank Reconciliation Report must be attached with the report.

### **Annual Financial Report**

An Annual Financial Report shall be submitted to the DOE Chief Auditor no later than the *15<sup>th</sup> of July of each school year*. A bank reconciliation report must be attached. **Each NAF year is from July 1 to June 30 of the following year.**

## **NON-APPROPRIATED STUDENT ACTIVITY FUND AUDIT**

### **Performance of Audits**

A financial and compliance audit shall be performed at any time upon the request of the DOE Chief Auditor with the approval of the Deputy Superintendent of Educational Support and Community Learning and the Superintendent of Education. **Note: All club/organization records must be updated daily.**

### **Audit Reports**

- **Draft Audit Reports- Exit Conference:** A draft audit report from the Office of the Public Auditor, the Office of Bureau of Budget and Management Research or the Inspector General's Office will be forwarded to the Superintendent of Education and the school Principal. An exit conference will be scheduled to discuss the findings and recommendations with school officials. A written response to the findings and recommendations should be provided to the Auditor within two weeks after the exit conference.
- **Final Audit Report:** A final audit report will be forwarded to the Superintendent of Education, which will include comments from the audited school.
- **Audit Follow-up:** An audit follow-up will be made to insure that all recommendations are resolved and/or implemented.



**AGANA HEIGHTS ELEMENTARY SCHOOL  
STUDENT ORGANIZATION  
CHARTER REGISTRATION FORM**

Charter Form #: _____
-----------------------

<b>Name of Organization:</b>	
<b>Purpose of Organization (Goals):</b>	
<b>Financial Goal(s):</b>	
<b>Officers</b>	
<b>President:</b>	
<b>Vice President:</b>	
<b>Secretary:</b>	
<b>Treasurer:</b>	
<b>Public Relations:</b>	
<b>Other:</b>	
<b>Advisors (Attach MOU for each advisor)</b>	
<b>Head:</b>	<b>Co-Advisor:</b>
<b>Co-Advisor:</b>	<b>Co-Advisor:</b>
<b>Location and Frequency of Meetings:</b>	
<b>Please adhere to the following:</b>	
<ol style="list-style-type: none"> <li>1. Attach a copy of your organization’s Constitution and By-Laws, membership roster (if applicable), and Student Activity Fund Transaction Authorization to this form.</li> <li>2. Your organization must abide by all Guam laws, GEB policies, AHES rules and regulations regarding student activities and fundraising.</li> <li>3. Attach a copy of your calendar of events (date, time, function and location) for the school year. <i>Note: If an event and/or activity is cancelled or postponed for whatever reason, the advisor must submit a memo to the Administration informing him/her of the change. Last minute requests to add an event will not be entertained.</i></li> <li>4. The non-refundable charter fee of <b>\$25.00</b> must be paid directly to the <b>BUSINESS Office</b> before any activity begins.</li> </ol>	

**\*\*NOTE\*\***

*Original charter application form, Constitution and By-Laws, and MOUs must be submitted to Office.*





# AGANA HEIGHTS ELEMENTARY SCHOOL CHARTER APPROVAL FORM



Name of Organization/Club: \_\_\_\_\_ SY: \_\_\_\_\_

Recommendation:  APPROVED       DISAPPROVED (State reason)

\_\_\_\_\_

SBA President

\_\_\_\_\_

Signature

\_\_\_\_\_

Date

Acknowledged by:

\_\_\_\_\_

Activity Coordinator

\_\_\_\_\_

Signature

\_\_\_\_\_

Date

## Administrative Approval

Recommendation:  APPROVED       DISAPPROVED (State reason)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Administrator's Name

\_\_\_\_\_

Signature

\_\_\_\_\_

Date



DEPARTMENT OF EDUCATION  
AGANA HEIGHTS ELEMENTARY HIGH SCHOOL

## MEMORANDUM OF UNDERSTANDING

### Activity Sponsor (Advisor)

- Each student club or activity should have a sponsor approved by the principal, who will be responsible for:
  - Training and supervising students in the conduct of their activities; this means following proper procedures for activity proposals and approvals as well as behavior at these activities.
  - Ensuring all monies and records related to the activities are properly controlled, receipted and deposited.
  - Preparation of any required financial reports.
- Submission of a portfolio as part of the End of the School Year clearance, that will include, but not limited to, the following documents:
  - Approved Charter Application
  - Constitution and By-Laws
  - Calendar of Events
  - Evidence of activities conducted by club/organization
- *I agree to FOLLOW PL26-26, BP715 AND THE AHES NON – APPROPRIATED FUNDS STANDARD OPERATING PROCEDURES.*

I, \_\_\_\_\_, hereby acknowledge that I am responsible for the above duties and responsibilities.

---

Advisor

Date

---

Principal

Date



## AGANA HEIGHTS ELEMENTARY SCHOOL STUDENT ORGANIZATION ACTIVITY PROPOSAL

### IMPORTANT:

Submit a duplicate copy to the Activity Coordinator *at **least 2 weeks** prior to a requested event.*

Sponsoring Organization:	Date Submitted:
Activity Name:	Date of Activity:
Time of Activity (From-To):	Location:
Description of Activity:	
Purpose of Activity:	
Name of Organization President:	Signature/Date:
Name of Head Advisor:	Signature/Date:
<b>This section to be completed by SBA</b>	
Recommendation: <input type="checkbox"/> <b>APPROVED</b> <input type="checkbox"/> <b>DISAPPROVED</b>	Date:
If DISAPPROVED, state reason(s):	
SBA President Signature:	Date:
SBA Head Advisor Signature:	Date:
<b>This section to be completed by Student Activities Coordinator</b>	
Recommendation: <input type="checkbox"/> <b>APPROVED</b> <input type="checkbox"/> <b>DISAPPROVED</b>	Signature/Date:
<input type="checkbox"/> An administrator is necessary for this activity	
Concerns/feedback:	
<b>ADMINISTRATIVE APPROVAL</b>	
<input type="checkbox"/> <b>APPROVED</b> <input type="checkbox"/> <b>DISAPPROVED (State reason)</b>	
<hr/> <hr/>	
Signature: _____	Date: _____

This organization agrees to abide by all of the Laws of Guam, the Board of Education policies, the Board-Union contract and all Agana Heights Elementary School rules and regulations. These rules apply to any group for any activity that involves any Agana Heights Elementary School student at any time while they are representing the school.

All off-campus events must have written parental approval prior to the event. Forms are the responsibility of the advisor(s). Copy of the parental consent form must be attached to this request.



# AGANA HEIGHTS ELEMENTARY SCHOOL



## MONEY COMMITTEE MINUTES



A meeting was held on \_\_\_\_\_ in \_\_\_\_\_  
(Date) (Location)  
 commencing at \_\_\_\_\_ a.m./p.m. and \_\_\_\_\_ presided.  
(Time) (Committee Member)

**Members in attendance:**

	1.	
<b>Print Name and Signature</b>	2.	
	3.	
	4.	

**Minutes:**

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**Approved:**

Org/Club	Amount	Payee	Description

**Disapproved:**

Org/Club	Amount	Payee	Description



# AGANA HEIGHTS ELEMENTARY SCHOOL



## STUDENT ACTIVITY FUNDS ORGANIZATION/CLUB VOUCHER REQUEST FOR WITHDRAWAL OF FUNDS

Date of Request: \_\_\_\_\_

Name of Club/Organization: \_\_\_\_\_

Payable To: \_\_\_\_\_

In The Sum of: \_\_\_\_\_ \$ \_\_\_\_\_  
(Word Form) (Standard Form)

For goods or services as described below and verified by the attached quote, invoice, or receipt of order.  
\*\*\* Request must be submitted at least (3) days in advance\*\*\*

**Description/Explanation for Withdrawal:**

**Activity Proposal Approved by School?** *(Please provide a copy upon request)*

**REQUIRED AUTHORIZED SIGNATURES PRIOR TO DISBURSEMENT OF FUNDS**

1. \_\_\_\_\_ Date  
Club/Organization Treasurer

2. \_\_\_\_\_ Date  
Club/Organization Advisor

3. \_\_\_\_\_ Date  
Student/Parent Representative

4. \_\_\_\_\_ Date  
School Treasurer

\_\_\_\_\_  
Administrator Date

**\*\*\*\*\* CHECK DISBURSEMENT INFORMATION \*\*\*\*\***

Check/Voucher #: \_\_\_\_\_ Check Prepared By: \_\_\_\_\_  
Name and Signature

Amount of Check: \_\_\_\_\_ Check Received By: \_\_\_\_\_  
Name and Signature

Date of Issuance: \_\_\_\_\_ Issued By: \_\_\_\_\_  
Name and Signature

# AGANA HEIGHTS ELEMENTARY SCHOOL



## VOUCHER REQUEST (Other than Student Organization)



Date of Request: \_\_\_\_\_

Name/Club Number of Organization: _____	
<i>Pay To The Order Of:</i> _____	
In The Sum Of: _____	<b>WORD FORM</b>
In The Sum Of: \$ _____	<b>STANDARD FORM</b>

### EXPLANATION

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
School Treasurer

\_\_\_\_\_  
Activity Sponsor

\_\_\_\_\_  
Approved by: **Administrator** Date

Check Prepared By: \_\_\_\_\_  
Name & Title

Confirmed by: \_\_\_\_\_

Check/Voucher #: \_\_\_\_\_ Date of Issuance: \_\_\_\_\_

Check Received By: \_\_\_\_\_  
Print Name Signature Date

# AGANA HEIGHTS ELEMENTARY SCHOOL



## TRANSFER OF FUNDS



Date: \_\_\_\_\_

This to authorize the transfer of funds in the amount of \$ \_\_\_\_\_

**From** the Club \_\_\_\_\_  
Name of Club

**To** Club \_\_\_\_\_  
Name of Club

### Explanation of Transfer:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Name of **Releasing Club Treasurer**      Signature of Releasing Club Treasurer      Date

\_\_\_\_\_  
Name of **Releasing Advisor**      Signature of Releasing Advisor      Date

.....  
\_\_\_\_\_  
Name of **Receiving Treasurer**      Signature of Receiving Treasurer      Date

\_\_\_\_\_  
Name of **Receiving Advisor**      Signature of Receiving Advisor      Date

**APPROVED BY:** \_\_\_\_\_  
Administrator (Name and Signature)      Date



# AGANA HEIGHTS ELEMENTARY SCHOOL



## DAILY ITEMIZED SALES DEPOSIT SLIP (CASH COUNT SHEET)



\_\_\_\_\_  
NAME OF CLUB/ORGANIZATION

\_\_\_\_\_  
DATE OF SALE

**\*\*PLEASE ITEMIZE ALL DEPOSITS\*\***

Description	Quantity	Cost	Total
<b>TOTAL DEPOSIT:</b>			

Count	Value	Amount
	<b>.01</b>	
	<b>.05</b>	
	<b>.10</b>	
	<b>.25</b>	
	<b>1.00</b>	
	<b>5.00</b>	
	<b>10.00</b>	
	<b>20.00</b>	
	<b>50.00</b>	
	<b>100.00</b>	
<b>TOTAL CASH:</b>		
<b>TOTAL CHECKS (check #s):</b>		
<b>TOTAL DEPOSIT:</b>		

**Certified True & Correct:**

\_\_\_\_\_  
Name and Signature of Depositor

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name and Signature of Receiver

\_\_\_\_\_  
Date

\$ \_\_\_\_\_  
Amount Deposited

\_\_\_\_\_  
Receipt #



# AGANA HEIGHTS ELEMENTARY SCHOOL



## NON-CHARTERED ORGANIZATION/COMMITTEE ACTIVITY PROPOSAL (TRUST AND AGENCY FUNDS)

\*\*Submit request at least two (2) weeks prior to a requested event.\*\*

Organizations/committees **MUST strictly adhere** to all of the Laws of Guam, the Guam Education Board policies, the Board-Union contract and the Agana Heights Elementary School Standard Operating Procedures governing Non-Appropriated Funds (NAF) and fundraising. This applies to **ALL** non-chartered organizations/committees affiliated with Agana Heights Elementary School.

**Trust and Agency Funds** are generated by activities other than student fundraising. These include Rental fees, Lab fees\*, Parking fees, athletics, proceeds from food contractors (a la carte), wet garbage proceeds, donations, and administrative funds generated by administrators and school staff.

Sponsoring Committee/Organization:	Date:
Activity:	Date of Activity:
Time of Activity (From-To):	Location:
Description of Activity:	
Purpose of Activity:	
Submitted by (print name and sign):	Date:

### ADMINISTRATIVE APPROVAL

\*\*If appropriate signatures are not obtained, activity is prohibited. Failure to adhere to laws and policies governing NAF and fundraising will result in disciplinary action.\*\*

[  ] APPROVED                      [  ] DISAPPROVED (*State reason*)

\_\_\_\_\_

\_\_\_\_\_

Name and Signature: \_\_\_\_\_ Date: \_\_\_\_\_