

	<p align="center">State of Hawaii Department of Education Standard Practice (SP) Document</p>	<p align="center">Office of Fiscal Services</p>
<p>Document No. SP 1902</p>	<p>Distribution: CASs, Principals, SASAs, School Office Personnel, CABMs, ASAs</p>	<p>Release Date: 3/14/2017</p>
<p>SUBJECT</p>	<p>Non-Appropriated Student Activity Fund; Accounting System</p>	

1. Purpose

To provide an overview of the accounting system used for the Non-Appropriated Student Activity Fund.

2. Effective

Immediately.

3. Applies to

All schools.

4. Overview of the Non-Appropriated Student Activity Fund Accounting System

The Non-Appropriated Student Activity Fund (SAF) uses a cash basis of accounting. In other words, financial transactions are posted only when money is received or paid by the school.

The objectives of an accounting system are to provide orderly records of all transactions and timely data on financial status, to facilitate the preparation of financial reports, and to provide adequate records for audit purposes.

The DOE has purchased the license for a web-based system designed and maintained by KEV Group International (KEV) to provide schools a standard system to account for SAF funds.

The references to the SAF System in this series of Non-Appropriated Student Activity Fund SP documents are referring to the KEV system.

The Department of Education's initial implementation includes only the KEV School Cash Accounting module. The DOE intends to implement the remaining modules at a later date. Additional Standard Practice documents will be developed to document the policies and procedures for School Cash Catalog, School Cash Register, and School Cash Online when those modules are implemented.

5. Accounting System Modules

- (a) The KEV system has the following modules:
- (1) School Cash Accounting (“SCA”)
 - (2) An accounting system for Student Activity Funds (SAF) that provides modules for recording and depositing cash receipts, issuing checks, accounting for checks returned for non-sufficient funds (NSF), inquiring on the ledger, reconciling the bank statement, transferring entries, and reporting.
 - (3) School Cash Catalog (“SCC”)
 - (4) A system for schools to create a “catalog” of individual SAF items for collection by student. Items for collection may be assigned to students as either required or optional, based upon individual, group, or grade level. System provides reports on items paid vs. outstanding by catalog item, student name, grade, course, etc.
 - (5) School Cash Register (“SCR”)
 - (6) A virtual cash register for school personnel to receive and record in-person cash or check payments for SAF items for collection.
 - (7) School Cash Online (“SCO”)
 - (8) A web-based portal that allows parents and guardians to view and pay for SAF items for collection assigned to their student. Refunds may also be processed on the web-based portal.

The computerized accounting system is intended to standardize the accounting procedures, so every school will use the same method of record keeping. The procedures documented in these Standard Practices are written to guide Principals, SASAs, Account Clerks and others to maintain uniform and efficient records, as well as to facilitate the orientation of newly-hired personnel and other personnel transferred from another school.

6. User ID

SAF has various access levels depending on the role of the user. School level users (SASAs, Account clerks, or Office Assistants) are usually set up as Standard Users. Standard Users may input, print, and update the ledger for cash receipts, deposits, check payments, and transfers; reconcile the bank statement; and print various reports.

Schools may request new user setup by submitting a completed Request to Add/Delete SAF User (SAF-M1).

SAF users who separate from employment at the school should be deleted from SAF by the supervisor (i.e. Principal or SASA) submitting form Request to Add/Delete SAF User (SAF-M1). The form is an Adobe fillable form. The reasons for deleting a user that can be selected are: Separated from DOE; Change in job duties; Changed schools; and Other reason (explain below).

Changes to SAF Users must be approved by the Principal before the request is submitted.

If a user moves to a different school, the user must be deleted from the prior school by submitting the Request to Add/Delete SAF User (SAF-M1) signed by the prior school Principal, and added to the new school by submitting another form Request to Add/Delete SAF User (SAF-M1) signed by the new school Principal.

If a current user needs to change their access level, such as an account clerk becoming an Administrative Services Assistant (ASA), the request is made and approved on the Access Level Change Request (SAF-M4). If the new access level is higher than the old access level, the user must receive training and the training must be documented on the form by the trainer

7. SP Maintenance Responsibility

The Accounting Services Branch in the Office of Fiscal Services is responsible for maintenance, administration, and questions regarding this SP.

8. References, Resources, and Forms

The following resources may provide access to statutory, policy, and contractual authorities; and closely related SPs, procedures, and forms.

- (a) Student Activity Fund
<https://intranet.hawaiipublicschools.org/offices/ofs/saf>
- (b) KEV website home page
www.kevsoftware.com
- (c) KEV SCA Overview
https://intranet.hawaiipublicschools.org/offices/ofs/saf/SAF_resources/Shared%20Documents/KEV%20SCA%20Overview.pdf
- (d) KEV System User URLs, Login and Password Info
https://intranet.hawaiipublicschools.org/offices/ofs/saf/SAF_resources/Shared%20Documents/KEV%20System%20User%20URLs,%20Login%20and%20Password%20Info.pdf
- (e) Student Activity Fund (SAF)
- (f) <https://intranet.hawaiipublicschools.org/offices/ofs/saf>
- (g) Accounting Services Branch
- (h) <https://intranet.hawaiipublicschools.org/offices/ofs/saf>

Forms

- (i) Request to Add/Delete SAF User (SAF-M1)
<https://intranet.hawaiipublicschools.org/offices/ofs/saf/Forms/REQUEST%20TO%20ADD%20DELETE%20SAF%20USER.pdf>
- (j) Access Level Change Request (SAF-M4)
<https://intranet.hawaiipublicschools.org/offices/ofs/saf/Forms/ACCESS%20LEVEL%20CHANGE%20REQUEST.pdf>