

	<b>State of Hawaii Department of Education Standard Practice (SP) Document</b>	Office of Fiscal Services
Document No. <b>SP 1920</b>	Distribution: CASs, Principals, SASAs, School Office Personnel, CABMs, ASAs	Release Date: 3/14/2017
<b>SUBJECT</b>	Non-Appropriated Student Activity Fund; Annual Rollover Process	

## 1. Purpose

To provide an overview of the annual Rollover process and the steps school users must take to ensure the Rollover can be done.

## 2. Effective

Immediately.

## 3. Applies to

All Schools.

## 4. Overview

At the end of each fiscal year, the SAF files must be rolled over to close the current fiscal year and prepare for the new fiscal year transactions. The Complex Area Business Manager executes the rollover process after the school has completed the fiscal year transactions and the tasks listed below. Until the rollover is done, the prior fiscal year shows on the school's Demographics screen and on all reports, even if the report includes transactions for the current fiscal year.

## 5. Procedure for Schools

The school's SAF records are ready for rollover after these tasks are completed:

- (a) All fundraising Sub-Category balances are rolled up to the main Category
- (b) All deficits are cleared
- (c) All bank reconciliations are completed
- (d) All stale dated checks have been voided
- (e) All voided checks have been recorded
- (f) All refunds and reimbursements have been made
- (g) All transactions have been posted to the ledger

The school should complete these tasks by the 10th business day of July after the June 30 bank reconciliation is completed. Every time an SAF user logs on for the two weeks prior to the date of the rollover a reminder will be displayed.

The Complex Area Business Manager will inform the user before starting to rollover the school's SAF. School users should not be logged on to the SAF system when the rollover process is being done.

## 6. Warning Messages

SAF issues warning messages if any of the tasks listed above have not been completed. The rollover process cannot be completed until the tasks have been done.

## 7. After Rollover

After the rollover is completed, SAF user can select either the prior or the current school year for reports only. The Trial Balance screen shows the new opening balance for each Category. No transactions can be added to the prior school year. The prior year transactions are archived. If a check is erroneously dated for the prior year, it will show as an expense in the current school year.

The Crossover year contains transactions from the prior year that had not yet been cleared in the reconciliation process when the rollover was completed, such as checks issued or deposits made in late June.

## 8. SP Maintenance Responsibility

The Accounting Services Branch is responsible for maintenance, administration, and questions regarding this SP.

## 9. References, Resources, and Forms

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

None