

	State of Hawaii Department of Education Standard Practice (SP) Document	Office of Fiscal Services
Document No. SP 1921	Distribution: CASs, Principals, SASAs, School Office Personnel, CABMs, ASAs	Release Date: 3/14/2017
SUBJECT	Non-Appropriated Student Activity Fund; Complex Area Business Managers' Role	

1. Purpose

To provide an overview of the Complex Area Business Manager's role with respect to Non-Appropriated Student Activity Funds.

2. Effective

Immediately.

3. Applies to

All Complex Area Business Managers (CABMs).

4. SAF System Functions

CABMs can access the same functions in the SAF system as standard school users. In addition, the CABMs can execute the functions listed below. The KEV User Guide for the Auditor Menu contains more detailed instructions. (Must log in to the KEV Resource area to access.)

- (a) Undo last reconcile (from the Auditor Menu, Reset Information):
 - (1) Only if the wrong month end date was input by the school user
 - (2) The SAF school user must do the Bank Reconciliation again
 - (A) Reprint the Bank Reconciliation reports
 - (B) The Principal is to sign and date the reprinted Bank Reconciliation reports
 - (3) There may be other situations where the user would prefer to "undo last reconcile" but they should be handled through a modification or journal entry in the current month. See SP 1919 Non-Appropriated Student Activity Fund Adjustments; Procedures for.
 - (4) The School Office personnel can request the CABM to "Undo Last Reconcile."

- (b) Create journal entry transactions (from the Main Menu selections for Ledger Inquire and Reconciliation; also from the Auditor Menu selection for Change/Delete Transactions):
 - (1) The journal entry screen will allow the CABM to adjust the Category.
 - (2) Print Journal Entry Report and send it to the school to file with the support documents.
 - (3) When a receipt was posted to Category 1001.99 Pending Journal Entry because the correct Category was not known or was not established when the funds were received, the school submits the Request for Journal Entry or Modification (SAF-R4) to the CABM with supporting documentation.
 - (4) CABMs should review schools' bank reconciliation reports to check that schools are not using Debit Memo and Credit Memo to transfer funds from Category 1001.99 Pending Journal Entry.
- (c) Modify transactions (from the Main Menu selections for Ledger Inquire and Reconciliation; also from the Auditor Menu selection for Change/Delete Transactions):
 - (1) Needed if the wrong Date, Category, Transaction Type, Reason/Description and/or amount was entered.
 - (2) The school submits the Request for Journal Entry or Modification (SAF-R4) to the CABM with supporting documentation.
 - (3) Only done for current month unreconciled transactions.
 - (4) Print Modified Transactions Listing Audit Trail (Report #15) and send a copy to the school to file with the bank reconciliation and support documents.
- (d) Process Year End Rollover annually for each school bank account.
- (e) Print District Level reports.

5. CABM procedures

- (a) Check for new bank accounts monthly; use the New Bank Accounts menu selection on the Auditor Menu to run the New Bank Accounts report.
- (b) Set a deadline for monthly bank reconciliation documents to be sent by schools: a copy of the bank statement signed and dated by the Principal; and, a copy of the Monthly Bank Reconciliation Report (#11K) signed and dated by the Principal and the report preparer. Reference SP 1906 Non-Appropriated Student Activity Fund Bank Reconciliation; Procedures for.
 - (1) Send a reminder when the monthly deadline is approaching; follow up with schools who don't submit; and track schools who are past the due date.
 - (2) Review reconciliations for errors or irregularities.
 - (3) Follow up with SAF user on errors and irregularities.
 - (4) In addition, the CABM can run District level report Reconciliation Date by School to verify that schools have stayed current on bank reconciliations.
- (c) Run District level report Loss Revenue NSF Checks to look for NSF checks and follow up with schools who have recurring NSF checks from the same check maker.
- (d) Run District level report Bank Service Charges for All Schools to check if schools may be entering some manual checks as service charges instead of as checks.
- (e) Check for unusual transactions monthly in Category 1001.97 Cash Overage/Shortage by running a Customized Transaction Report for all CA schools.

- (f) Check that fees for NSF checks are being cleared out of SAF timely by running the Customized Transaction Report for Category 1001.98 Fees Due to State monthly for all CA schools; follow up with schools which are accumulating a balance in this Category.
- (g) Check that schools are submitting Request for Journal Entry or Modification (SAF-R4) or School Category/Chart of Accounts Change Request (SAF-M2) timely by running the Customized Transaction Report for Category 1001.99 Pending Journal Entry for all CA schools, and following up with schools which are accumulating a balance in this Category.
- (h) Assist Principals with the review and verification actions required on the Administrator's Checklist (SAF-IC1) if so assigned by the Complex Area Superintendent.
- (i) Process Request to Add/Delete SAF User (SAF-M1) and new users have been trained by the CABM or ASA, if they did not attend User Support Technician training.
- (j) If so assigned by the Complex Area Superintendent (CAS), assist the CAS with collecting, processing, and monitoring SAF forms from schools:
 - (1) Money-Raising Activity (Form 422) for activities with anticipated revenues in excess of \$25,000;
 - (2) Money-Raising Activity Annual Report (Form 422A); and,
 - (3) SAF-Close Investment Account Acknowledgement Form (SAF-M3).

6. SP Maintenance Responsibility

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

7. References, Resources, and Forms

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

- (a) Instructions for Request to Add/Delete SAF User (SAF-M1) including instructions for CABM to create ticket in Remedy and flow chart for processing form.
<https://intranet.hawaiipublicschools.org/offices/ofs/saf/Forms/INSTRUCTIONS%20Form%20SAF-M1%20REQUEST%20TO%20ADD-DELETE%20SAF%20USER%20Rev%202-9-15.pdf>
- (b) School Category/Chart of Accounts Change Request (SAF-M2)
<https://intranet.hawaiipublicschools.org/offices/ofs/saf/Forms/SCHOOL%20CATEGORY%20CHART%20OF%20ACCOUNTS%20CHANGE%20REQUEST.pdf>
- (c) KEV User Guide for the Auditor Menu
http://resource.schoolcash.net/docs/SchoolCashAccounting_HowToUse%20AuditorMenu_Final09_13.pdf

Forms

- (d) Administrator's Checklist (SAF-IC1)
<https://intranet.hawaiipublicschools.org/offices/ofs/saf/Forms/ADMINISTRATOR%E2%80%99S%20CHECKLIST.pdf>
- (e) Request for Journal Entry or Modification (SAF-R4)

<https://intranet.hawaiipublicschools.org/offices/ofs/saf/Forms/REQUEST%20FOR%20JOURNAL%20ENTRY%20OR%20MODIFICATION.pdf>