

	<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 1900</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; Description of and General Purpose</p>	

1. Purpose

To provide an overview of the purpose of the Non-Appropriated Student Activity Fund.

2. Effective

Immediately.

3. Applies to

All schools.

4. Overview of the Non-Appropriated Student Activity Fund

Schools must account for two types of funds:

- (a) Appropriated; and
- (b) Non-Appropriated (also known as “Student Activity Funds”).

5. Appropriated Funds

Appropriated Funds include receipts and disbursements for programs included in the State’s budget which require deposits into the State Treasury, such as the following:

- (a) Adult Education;
- (b) A-Plus Program;
- (c) Athletic Program;
- (d) Drivers Education;
- (e) Lost textbooks/equipment;
- (f) Returned check fees;
- (g) School Food Service (“school lunch”);
- (h) Student Transportation;
- (i) Summer School;
- (j) Use of Facilities Fees; and
- (k) Weighted Student Formula reimbursements for consumable items kept by students.

See References for a Listing of Appropriated Funds that Require Deposit into the State Treasury for more details, and for State laws establishing and governing the above programs.

Cash receipts collected for the above Appropriated Fund programs should be deposited into the State of Hawaii Department of Education State Appropriated checking accounts.

Appropriated Funds are accounted for in the Financial Management System (“FMS”).

6. Non-Appropriated Funds

Non-Appropriated Funds are Student Activity Funds (SAF), formerly known as Local School Funds (LSF). SAF funds are used to account for co-curricular activities that typically take place outside the formal class period and are not required for class work or credit. Examples of co-curricular activities include fundraising, field trips, school clubs, and any other activity which is not essential and integral to any particular course. The funds are held by the school in a separate insured checking account under the school’s name, in trust and for the benefit of students.

Monies collected from and for students for SAF purposes that do not require deposit into the State Treasury pursuant to §302A-1130, Hawaii Revised Statutes (HRS), may be deposited to the school’s SAF account. The statute states:

§302A-1130, HRS, Public schools special fees and charges.

- (a) The department may assess and collect special fees and charges from students for co-curricular activities.
- (b) Special fees and charges collected from students for co-curricular activities shall be deposited into insured checking or savings accounts and expended by each individual school.

If monies are left over after a field trip, the balance should be moved to an account for the class and used for a year-end student activity for the group. Reference SP No. 1912, Non-Appropriated Student Activity Fund; Field Trips.

Money received from a school fundraiser shall be used for the benefit of all students involved in the fundraiser. Reference SP No. 1914 Non-Appropriated Student Activity fund; Fundraising Activities.

Non-Appropriated funds are accounted for in the SAF System licensed by KEV Group International (“KEV System”). Reference SP 1902, Non-Appropriated Student Activity Fund Accounting System.

This is the first SP in a series about Non-Appropriated Funds. In addition to reviewing these documents, SAF users should enroll in and complete courses in the SASA Academy and the live SAF System training conducted by User Support Technicians and Complex Area Business Managers.

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) Section 302A-1130, Hawaii Revised Statutes, Public schools special fees and charges.
http://www.capitol.hawaii.gov/hrscurrent/Vol05_Ch0261-0319/HRS0302A/HRS_0302A-1130.htm
- (b) Listing of Appropriated Funds that Require Deposit into the State Treasury
https://intranet.hawaiipublicschools.org/offices/ofs/saf/SAF_resources/Shared%20Documents/Listing%20of%20Appropriated%20Funds%20that%20Require%20Deposit%20into%20the%20State%20Treasury.docx
- (c) Standard Practice series 1901-1921 various topics about Non-Appropriated Student Activity Fund
- (d) Financial Management System ("FMS")
<https://intranet.hawaiipublicschools.org/offices/ofs/accounting/Pages/FMS.aspx>
- (e) Student Activity Funds (SAF)
<https://intranet.hawaiipublicschools.org/offices/ofs/saf>