

**New BA Committee  
May 16, 2019**

**Student Activities**

**What is and what isn't student activities?**

***Student Activity Funds*** are reported as agency funds within the CAFR. An arrangement between a student organization and the district/charter school whereby the district/charter school maintains the cash raised by the student organization.

Written Documentation:

- Review Audit Program Guidelines
- District Policy
- Develop SOP

**Accounting for Student Activities:** *Deposits and withdrawals to the Student Activity Account should be coordinated by the building principal/designee of each school.*

- Deposits
  - Encourage all employees to confirm amounts
  - Pre Numbered Receipts/Receipt Book
    - Timeliness of getting \$ from the teacher to the bank
    - Composition of deposit
- Withdrawals
  - Process for staff to requisition items
  - Required forms / signatures / invoices
- Accounting
  - Computer Based Programs
    - QuickBooks
    - Excel
  - Monthly Bank Reconciliations
- Issuing 1099s
  - Collect W9's
  - Any entity paid over \$600

## **Audit Program 2017/2018 (II-90. 2)**

### **Student Activity Funds**

**Student Activity Funds** are reported as agency funds within the CAFR. An arrangement between a student organization and the district/charter school/renaissance school project whereby the district/charter school/renaissance school project maintains the cash raised by the student organization is a common example of a student activity fund.

### **Organizations under the Auspices of the School**

Any organization which is officially recognized by the school as part of the activity program of the school district/charter school/renaissance school project, places at least indirect responsibility for supervision and control of that organization with the board of education/board of trustees. The board should formally approve each fund in its school district/charter school/renaissance school project. If any fund is an activity carried on by the board, an officer or employee of the board, or an organization of public school pupils conducted under the auspices of the board, the board must assure that financial and bookkeeping controls are established.

The State Board of Education has not prescribed a uniform system of bookkeeping for the activities funds of school districts/charter schools/renaissance school projects. N.J.A.C. 6A:23A-16.12(c) states, "Each district board of education and board of trustees shall ensure through adoption of a formal board policy that all financial and bookkeeping controls are adequate to ensure appropriate fiscal accountability and sound business practices." This policy shall include but not be limited to, the following minimum requirements:

- (1) Receipts shall be detailed showing date, sources, purpose and amount. All receipts should be promptly deposited in the bank. Bank deposits must agree with the receipts in the cash receipt book and must be traceable to definite receipts or groups of receipts.
- (2) Disbursements shall be recorded chronologically showing date, vendor, check number, purpose and amount. All disbursements should be made by check and supported by a claim, bill or written order to persons supervising the fund. Checks should bear two or more authorized signatures.
- (3) Book balances shall be reconciled with bank balances. Canceled checks and bank statements must be retained for examination by the auditor as part of the annual audit.
- (4) Student activity funds shall be classified by school.
- (5) Borrowing from the student activity funds is prohibited.

Local school district/ school/renaissance school project auditors should refer to Chapter 15 of the *GAAP Technical Systems Manual*.

### **Fund Raising in Schools by Outside Organizations**

Organizations such as the United Fund, March of Dimes, etc., may request that moneys be collected. These funds are not subject to audit. Boards of education/board of trustees may give permission for the collection to be made in schools. Any teacher or pupil who serves as a collector does so as a private citizen and not as an employee of the board. Accurate records must be kept but responsibility is to the organization and not to the board of education/board of trustees for the money collected.

In order to avoid misunderstanding, we advise that boards of education/board of trustees that give permission for soliciting in a school building by outside organizations make it clear that the board is not directing the teachers and pupils to collect funds, but merely granting permission to do so. The board is further advised to disclaim any responsibility for the protection of, and the accounting for, the funds to the outside organizations.

Any collector should understand that he/she is collecting voluntarily as a citizen and not as a teacher or pupil, and that the board of education/board of trustees has no responsibility for the protection of moneys so collected.

Some boards may have given permission for depositing funds collected in drives in a school activity account and the issuance of checks thereon to the outside organization. Although this might be a convenience to school personnel who are handling the money collected, it causes an undesirable commingling of funds for which the board should have no responsibility. The commingling of such funds is legally suspect. However, if it occurs the commingled funds are subject to audit by the boards' auditors.

### **Funds of Teacher Organizations and Parent/Teacher Organizations**

The law provides that the books, accounts and moneys of any officer or employee of the board shall be audited. This does not mean that every time a school employee serves as treasurer of an organization that the account must be audited. It is only when money is held for which the board is directly or indirectly responsible that the accounts must be audited. The board has no responsibility for the funds of teacher organizations. A school employee who serves as a treasurer of such an organization does so as a citizen and not as an employee of the board. If moneys were deposited in a central school fund, they would be subject to audit.

### **Funds Collected by Teachers from Pupils for Immediate Purchase of Items**

Teachers may receive money from children to buy magazines, tickets, etc., in bulk to save the children money. It is our opinion that in so doing the teacher represents the children and not the board of education/board of trustees and assumes full responsibility for the transactions. Refer to Section I Chapter 1 for information on GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*.

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## District Policy

### 6660- STUDENT ACTIVITY FUND (M)

Section: Finances  
Date Created: June, 2008  
Date Edited: June, 2008

#### M

The Board of Education directs the establishment of a **student** activity fund for the financial administration of co-curricular activities operated for the benefit of **students** and duly approved by the Board.

The **student** activity fund will include moneys collected for and dedicated to the purposes of **student** government, clubs, publications, school trips, the school band and orchestra, and other **student** organizations.

The Building Principal shall be responsible for the administration of the **student** activity fund. The fund will be audited annually and will be administered under appropriate **accounting** controls. The books of **account** will record income and expenses separately for each approved co-curricular program.

All funds collected must be turned in to the treasurer of the **accounts** within forty-eight (48) hours of collection and must be deposited on the day they are received.

All payments for supplies, equipment, and services for the co-curricular program will be made in accordance with established purchasing procedures of the district. Purchase orders for goods and services purchased through the **student** activity fund will be approved by the Business Administrator. Disbursements will be made by check and only upon the request of a staff advisor and the approval of Building Principal and Business Administrator or Superintendent of Schools

All moneys accumulated in the **account** of a specific class or activity will, upon the graduation of that class or the discontinuance of the activity, revert to the **student** activity fund.

N.J.S.A. 18A:19-14; 18A:23-2

Adopted: 26 June 2008



## Title: Financial & Bookkeeping Controls for Student Activity Funds

### Purpose of Establishing Policy

To establish financial controls for the administration of various student activities operated for the benefit of the students, managed by the budget secretary of each school with the Board indirectly responsible.

1. The general organization of the fund to include student government, student clubs, student publications, school classes and class trips
2. The board authorizes the maintenance of student activity funds to be located at and known as the Berkeley Elementary School, Jessie F. George Elementary School, Brookside Elementary School, Washington Elementary School, Westwood Regional Middle School, and the Westwood Regional Jr./Sr. High School.
3. All funds must be self-sustaining, the responsibility of a designated person and administered by the Business Administrator
4. Interest earned on student activity funds is not part of the district's reported interest on investments and is not transferred to district-wide accounts.

### Procedure:

#### 1. Receipt of Funds

- A. All funds will be collected by the Budget Secretary. These funds will be deposited within **3 business days** into the established bank checking account.
- B. Funds waiting to be deposited should be kept in a secure and locked location at all times.
- C. All funds should be of an exchange nature and large balance should not be permitted to accumulate. Money should not be raised unless there is a definite purpose for doing so.
- D. All deposited funds will be recorded in a computer based accounting application (i.e. Quicken) and will include the date of receipt, source of receipt, amount of receipt and the total amount of the deposit and will be maintained by the Budget Secretary in the respective school's central office.
- E. A duplicate receipt book will be utilized whenever cash is collected and turned over to the treasury of funds.
- F. Cash is an acceptable form of receipt of funds, however is discouraged due to the lack of an audit paper trail and the risk of theft.
- G. Monies collected during a fundraising event where cash is the primary form of receipt (i.e. bake sale, car wash, etc.) should be accompanied by a detailed summary of the deposit. The use of roll tickets is recommended where applicable at these events.

#### 2. Disbursement of Funds

- A. These funds are designed for various student group activities intended to benefit the students. It cannot be used to supplement goods or services that are provided by the schools budget.
- B. All funds will be disbursed from the established checking account on the authority of the Building Principal. All disbursements must be supported by a receipt, claim, company invoice or other adequate supporting documentation and will be attached to a Purchase Order or voucher. For purchases in excess of \$150, a signed vendor's declaration will be obtained.
- C. All checks written will be recorded in a computer based accounting application (i.e. Quicken) and will include the date of check, payee, amount of check and activity or class to which it is to be charged.
- D. **Checks will require two signatures:** that of the School Principal and either the Superintendent of Schools or the School Business Administrator.
- E. Each month a bank reconciliation must be prepared and this balance is balanced with the individual activity or class balance by the School Budget Secretary.

On a yearly basis, all financial information shall be submitted to the Board Office for inspection by the Business Administrator and review by the District's Auditor. Materials include, but are not limited to, monthly bank statements and reconciliations, checkbook and check stubs, check register and receipt register, duplicate receipt book, and all PO's or vouchers issued for the previous year with adequate supporting documentation.

## **STUDENT ACTIVITY ACCOUNT (CENTRAL FUND)**

Deposits and withdrawals to the Student Activity Account should be coordinated by the building principal of each school. A deposit form or withdrawal form must be completed for each transaction.

### **DEPOSITS:**

When collecting money (cash and/or checks) from students, documentation indicating date, student's name and amount collected from the student must be maintained and submitted with the completed numbered deposit. **Do not keep cash in any classroom.** All deposits should be submitted within 48 hours of collection.

### **WITHDRAWALS:**

Withdrawals from the Student Activity Account must meet State guidelines and regulations for appropriate purchases. As a rule of thumb two basic questions can determine whether the purchase is appropriate:

- Have funds been collected from students for the purchase?
- Is the withdrawal for something for the students?

There is a minimum 48-hour turn-around time for checks issued and approved from the Student Activity Account. Withdrawals must include appropriate backup documentation to support the withdrawal:

- Requisition of Funds form approved by the building principal
- Voucher signed by the vendor
- Invoice and/or contract for services

A check can only be issued if there are sufficient funds in the account to cover the expense. Account balances are available upon request from the Treasurer of the Student Activity Account.

### **REIMBURSEMENTS TO STAFF MEMBERS:**

Although reimbursements to staff members from the Student Activity Account are typically prohibited, there are rare instances when an exception is allowed. In those cases where a staff member must be reimbursed for "student activity" purchases, **prior** approval for the purchase must be obtained from the Building Principal.

Along with the backup described above, the staff member must attach a signed voucher to the withdrawal request. The voucher must be signed by the Building Principal. A check will not be issued without a signed voucher.

### **REIMBURSEMENTS/REFUNDS TO PARENTS/GUARDIANS:**

When a parent/guardian is seeking reimbursement from the Student Activity Account, the withdrawal form must include the appropriate backup documentation (bill or cash register receipt) to support the withdrawal. Any reimbursement to a parent/guardian must include a mailing address. In addition, a signed, completed voucher must be attached.

A check will be issued to a parent/guardian for deposits for class trips only if the withdrawal form has a written request explaining why the refund is being requested and the amount of the refund.

Checks will **NOT** be issued to a student except for scholarships that are distributed through the Student Activity Account.

# HIGH SCHOOL STUDENT ACTIVITIES GUIDELINES

## NEW ADVISORS:

Please email *Contact Name* to set up a meeting to go over student activities protocol.

## DEPOSIT INFORMATION:

- When collecting money (cash and/or checks) from students, all deposits should be hand delivered to *Contact Name* within 48 hours of collection. Complete a Deposit Form and a Sales Form. Indicate on your Sales Form the event that you are collecting money for or selling tickets for (i.e., field trip, year book, prom tickets) and the number of students attending or number of tickets sold.
- Please make an appointment with *Contact Name* via email to arrange a mutually agreed upon time to bring her your deposit. All deposit totals will be confirmed by *Contact Name* during this time.
- **DO NOT KEEP CASH IN THE CLASSROOMS**

## WITHDRAWALS FROM STUDENT ACTIVITY ACCOUNTS:

Withdrawals from the Student Activity Account must meet State guidelines and regulations for appropriate purchases. As a rule of thumb two basic questions can determine whether the purchase is appropriate:

- Have funds been collected from students for the purchase?
- Is the withdrawal for something for the students?

There is a minimum 48-hour turn-around time for checks issued and approved from the Student Activity Account.

A check can only be issued if there are sufficient funds in the account to cover the expense. Account balances are available upon request from the Treasurer of the Student Activity Account.

Withdrawals from the Student Activity Accounts must be accompanied by three documents:

- Requisition of Funds form approved by the building principal
- Voucher signed by the vendor
- Invoice and/or contract for services

Please remember all checks require two separate approval signatures; therefore, you should **provide all documentation 48-72 hours before date of activity**

**WESTWOOD REGIONAL JR./SR. HIGH SCHOOL CENTRAL FUND**

**DEPOSIT FORM**

CLUB NAME: \_\_\_\_\_

ADVISOR: \_\_\_\_\_

SOURCE OF REVENUE: \_\_\_\_\_

DATE: \_\_\_\_\_

CURRENCY:        100's \_\_\_\_\_

                      50's \_\_\_\_\_

                      20's \_\_\_\_\_

                      10's \_\_\_\_\_

                      5's \_\_\_\_\_

                      1's \_\_\_\_\_

UNWRAPPED COINS: \_\_\_\_\_

CHECKS: \_\_\_\_\_

TOTAL DEPOSIT: \_\_\_\_\_





**WESTWOOD REGIONAL JR./SR. HIGH SCHOOL CENTRAL FUND**

**REQUEST OF FUNDS**

Organization \_\_\_\_\_

Signature of Advisor \_\_\_\_\_

PAYABLE TO (Please Print) \_\_\_\_\_

Reason for Withdrawal \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

AMOUNT \$ \_\_\_\_\_ Principal's Approval \_\_\_\_\_

\_\_\_\_\_

Amount \$ \_\_\_\_\_ Check # \_\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_\_

ORGANIZATION \_\_\_\_\_

Signature of Advisor \_\_\_\_\_

Payable to \_\_\_\_\_

Reason for Withdrawal \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Amount \$ \_\_\_\_\_ Check # \_\_\_\_\_ Date \_\_\_\_\_

**WESTWOOD REGIONAL JR. – SR. HIGH SCHOOL CENTRAL FUND**



**Westwood Regional School District  
Student Activity Account  
Payment / Check Request Form**

DIRECTIONS: Requestor to complete all areas in grey and attach an original bill, receipt, or registration form. List each check requested individually. List dollars and cents amounts and the specific reason for the check. Please leave all other spaces blank. An original receipt, bill or registration form must be supplied at the time of submitting the check request.

PLEASE NOTE NO SALES TAX CAN BE PAID OR REIMBURSED

<b>School:</b>	
<b>Requested By:</b>	
<b>Reason:</b>	
<b>Date:</b>	

*Disbursement Request Details:*

Pay To:	Amount:	Specific Reason:	Check that support attached	Assigned Check #

*Certification:*

Requestor 's Signature \_\_\_\_\_

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

*Approval:*

School Principal \_\_\_\_\_

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

Business Administrator \_\_\_\_\_

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

Shaded areas to be completed by requestor

**WESTWOOD JR./SR. HIGH SCHOOL  
HIGH SCHOOL CENTRAL FUND**

TEL 201-664-0880  
FAX 201-664-7642

PAY TO: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

VENDOR #	TERMS	PURCHASE ORDER #	<b>THE DECLARATION AT THE BOTTOM MUST BE COMPLETED</b>	
QUANTITY	UNIT	DESCRIPTION OF GOODS/SERVICES RENDERED	UNIT PRICE	TOTAL

**CLAIMANTS CERTIFICATION AND DECLARATION**

*I do solemnly declare and certify under penalties of the law that the within bill is correct in all its particulars; that the articles have been furnished and services rendered as stated therein; that no bonus has been given or received by any persons with the knowledge of this claimant in connection with the above claim; the amount therein stated is justly due and owing; and that the amount charged is a reasonable one.*

\_\_\_\_\_

**ORGANIZATION**

By: \_\_\_\_\_

\_\_\_\_\_

*Official Position*

*Date*

\_\_\_\_\_

*Director/Principal*

*Date*

1:28 PM

05/13/19

**Westwood Regional Jr./Sr. High School Central Fund**  
**Reconciliation Summary**  
**Oritani, Period Ending 03/31/2019**

	<u>Mar 31, 19</u>
<b>Beginning Balance</b>	157,528.99
<b>Cleared Transactions</b>	
Checks and Payments - 17 items	-10,862.86
Deposits and Credits - 40 items	64,329.21
<b>Total Cleared Transactions</b>	<u>53,466.35</u>
<b>Cleared Balance</b>	<u><b>210,995.34</b></u>
<b>Uncleared Transactions</b>	
Checks and Payments - 20 items	-59,506.07
Deposits and Credits - 4 items	1,304.80
<b>Total Uncleared Transactions</b>	<u>-58,201.27</u>
<b>Register Balance as of 03/31/2019</b>	<u><b>152,794.07</b></u>
<b>New Transactions</b>	
Checks and Payments - 23 items	-36,349.71
Deposits and Credits - 19 items	22,670.33
<b>Total New Transactions</b>	<u>-13,679.38</u>
<b>Ending Balance</b>	<u><u><b>139,114.69</b></u></u>

**Westwood Regional Jr./Sr. High School Central Fund**  
**Reconciliation Detail**  
**Oritani, Period Ending 03/31/2019**

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						157,528.99
<b>Cleared Transactions</b>						
<b>Checks and Payments - 17 items</b>						
Check	2/11/2019	1390	Paxton Patterson LLC	X	-266.00	-266.00
Check	2/15/2019	1392	Panorama Tours, Inc.	X	-2,110.00	-2,376.00
Check	2/25/2019	1394	Apple Metro Restau...	X	-679.66	-3,055.66
Check	2/26/2019	1395	First Student, Inc.	X	-200.00	-3,255.66
Check	3/4/2019	1396	U.S Coachways	X	-1,056.46	-4,312.12
Check	3/5/2019	1397	First Student, Inc.	X	-425.00	-4,737.12
Check	3/7/2019	1398	Apple Metro Restau...	X	-699.65	-5,436.77
Check	3/8/2019	1399	Krista Reagan	X	-85.99	-5,522.76
Check	3/13/2019	1404	Saddle River Trails	X	-2,500.00	-8,022.76
Check	3/13/2019	1402	Festivals Of Music	X	-200.00	-8,222.76
Check	3/13/2019	1403	Krista Reagan	X	-151.49	-8,374.25
Check	3/15/2019	1406	Coach USA	X	-800.00	-9,174.25
Check	3/15/2019	1408	Cindy Miraglia	X	-552.61	-9,726.86
Check	3/15/2019	1405	Leprechaun Lines, I...	X	-287.00	-10,013.86
Check	3/21/2019	1410	Statue Cruises, LLC	X	-631.00	-10,644.86
Check	3/25/2019	1412	Anna Parke	X	-68.00	-10,712.86
Check	3/26/2019	1413	Nicholas Markets	X	-150.00	-10,862.86
Total Checks and Payments					-10,862.86	-10,862.86
<b>Deposits and Credits - 40 items</b>						
Deposit	3/6/2019	DEP	Deposit	X	15.00	15.00
Deposit	3/6/2019	DEP	Deposit	X	375.00	390.00
Deposit	3/6/2019	DEP	Deposit	X	2,400.00	2,790.00
Deposit	3/6/2019	DEP	Deposit	X	2,870.00	5,660.00
Deposit	3/11/2019	DEP	Deposit	X	55.00	5,715.00
Deposit	3/11/2019	DEP	Deposit	X	68.00	5,783.00
Deposit	3/11/2019	DEP	Deposit	X	272.00	6,055.00
Deposit	3/11/2019	DEP	Deposit	X	435.00	6,490.00
Deposit	3/11/2019	DEP	Deposit	X	1,860.00	8,350.00
Deposit	3/13/2019	DEP	Deposit	X	6,850.50	15,200.50
Deposit	3/14/2019	DEP	Deposit	X	375.00	15,575.50
Deposit	3/14/2019	dep	Deposit	X	2,767.90	18,343.40
Check	3/15/2019	1407	Metropolitan Whole...	X	0.00	18,343.40
Deposit	3/15/2019	DEP	Deposit	X	1,920.00	20,263.40
Deposit	3/20/2019	DEP	Deposit	X	25.00	20,288.40
Deposit	3/20/2019	DEP	Deposit	X	714.00	21,002.40
Deposit	3/20/2019	DEP	Deposit	X	1,080.00	22,082.40
Deposit	3/20/2019	DEP	Deposit	X	2,315.79	24,398.19
Check	3/21/2019	DEP	Deposit	X	0.00	24,398.19
Deposit	3/21/2019	DEP	Deposit	X	200.00	24,598.19
Deposit	3/21/2019	DEP	Deposit	X	1,590.00	26,188.19
Deposit	3/21/2019	DEP	Deposit	X	4,440.00	30,628.19
Check	3/26/2019	DEP	Deposit	X	0.00	30,628.19
Deposit	3/26/2019	DEP	Deposit	X	50.00	30,678.19
Deposit	3/26/2019	DEP	Deposit	X	88.00	30,766.19
Deposit	3/26/2019	DEP	Deposit	X	110.75	30,876.94
Deposit	3/26/2019	DEP	Deposit	X	200.00	31,076.94
Deposit	3/26/2019	DEP	Deposit	X	580.00	31,656.94
Deposit	3/26/2019	DEP	Deposit	X	1,108.00	32,764.94
Deposit	3/26/2019	DEP	Deposit	X	1,150.00	33,914.94
Deposit	3/26/2019	DEP	Deposit	X	1,344.00	35,258.94
Deposit	3/26/2019	DEP	Deposit	X	1,416.00	36,674.94
Deposit	3/26/2019	DEP	Deposit	X	2,275.51	38,950.45
Deposit	3/26/2019	DEP	Deposit	X	2,309.25	41,259.70
Deposit	3/26/2019	DEP	Deposit	X	2,443.00	43,702.70
Deposit	3/26/2019	DEP	Deposit	X	2,628.00	46,330.70
Deposit	3/26/2019	DEP	Deposit	X	4,129.80	50,460.50
Deposit	3/26/2019	DEP	Deposit	X	10,920.00	61,380.50
Deposit	3/28/2019	DEP	Deposit	X	2,615.00	63,995.50
Deposit	3/31/2019			X	333.71	64,329.21
Total Deposits and Credits					64,329.21	64,329.21
Total Cleared Transactions					53,466.35	53,466.35
Cleared Balance					53,466.35	210,995.34

**Westwood Regional Jr./Sr. High School Central Fund**  
**Reconciliation Detail**  
**Oritani, Period Ending 03/31/2019**

Type	Date	Num	Name	Clr	Amount	Balance
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 20 items</b>						
Check	2/13/2017	1066	David Keslinger		-50.00	-50.00
Check	2/13/2017	1068	Victor Skiba		-50.00	-100.00
Check	3/16/2017	1081	Dazian		-350.00	-450.00
Check	5/12/2017	1119	Scholastic Bus Com...		-195.00	-645.00
Check	6/5/2017	1126	East Coast Photo B...		-345.00	-990.00
Check	10/17/2018	1335	US Foods, Inc.		-167.77	-1,157.77
Check	12/5/2018	1363	Timothy Peabody		-46.50	-1,204.27
Check	1/29/2019	CHK	Music Trips		-872.80	-2,077.07
Check	2/1/2019	CHK	Music Trips		-357.00	-2,434.07
Check	3/21/2019	1409	First Student, Inc.		-700.00	-3,134.07
Check	3/25/2019	1411	Krista Reagan		-350.00	-3,484.07
Check	3/26/2019	CHK	Music Trips		-75.00	-3,559.07
Check	3/27/2019	1415	EPN Travel Services		-47,403.00	-50,962.07
Check	3/27/2019	1414	Sigs Printing & Pro...		-1,325.00	-52,287.07
Check	3/27/2019	1417	Panorama Tours, Inc.		-500.00	-52,787.07
Check	3/27/2019	1416	Panorama Tours, Inc.		-250.00	-53,037.07
Check	3/28/2019	1418	iFly Paramus LLC		-562.00	-53,599.07
Check	3/29/2019	1419	Jujamcyn Theaters ...		-3,260.00	-56,859.07
Check	3/29/2019	1420	Sigs Printing & Pro...		-1,397.00	-58,256.07
Check	3/29/2019	1421	Support A Circle		-1,250.00	-59,506.07
Total Checks and Payments					-59,506.07	-59,506.07
<b>Deposits and Credits - 4 items</b>						
Check	11/7/2018	1346	Original Pizza			0.00
Deposit	1/29/2019	DEP	Deposit		872.80	872.80
Deposit	2/1/2019	DEP	Deposit		357.00	1,229.80
Deposit	3/26/2019	DEP	Deposit		75.00	1,304.80
Total Deposits and Credits					1,304.80	1,304.80
Total Uncleared Transactions					-58,201.27	-58,201.27
Register Balance as of 03/31/2019					-4,734.92	152,794.07
<b>New Transactions</b>						
<b>Checks and Payments - 23 items</b>						
Check	4/1/2019	1422	ADKO Associates, I...		-4,434.25	-4,434.25
Check	4/3/2019	1423	Magic Moments, LLC		-895.00	-5,329.25
Check	4/3/2019	1424	O'DiBella Music, Inc.		-599.94	-5,929.19
Check	4/3/2019	1425	Cheryl Stgeenstra		-97.76	-6,026.95
Check	4/3/2019	1426	Cheryl Stgeenstra		-20.00	-6,046.95
Check	4/8/2019	1427	Leprechaun Lines, I...		-1,148.00	-7,194.95
Check	4/8/2019	1429	Bravo Limo		-368.00	-7,562.95
Check	4/9/2019	1430	Six Flags Great Adv...		-1,600.29	-9,163.24
Check	4/10/2019	1431	Support A Circle		-400.00	-9,563.24
Check	4/11/2019	1433	Biagio's Ristorante ...		-14,780.00	-24,343.24
Check	4/11/2019	1432	Coach USA		-1,975.00	-26,318.24
Check	4/11/2019	1434	Magic Moments, LLC		-605.00	-26,923.24
Check	4/22/2019	1435	Westwood Regional...		-27.70	-26,950.94
Check	4/24/2019	1437	Panorama Tours, Inc.		-1,185.00	-28,135.94
Check	4/24/2019	1436	Panorama Tours, Inc.		-1,140.00	-29,275.94
Check	4/24/2019	1438	Magic Moments, LLC		-150.00	-29,425.94
Check	4/24/2019	1439	Westwood Regional...		-100.00	-29,525.94
Check	4/25/2019	1440	Festivals Of Music		-3,071.50	-32,597.44
Check	4/30/2019	1443	US Coachways		-2,490.07	-35,087.51
Check	4/30/2019	1441	Image Market		-557.20	-35,644.71
Check	4/30/2019	1442	First Student, Inc.		-425.00	-36,069.71
Check	4/30/2019	1444	NAEA		-160.00	-36,229.71
Check	4/30/2019	1445	Marla Karow		-120.00	-36,349.71
Total Checks and Payments					-36,349.71	-36,349.71

**Westwood Regional Jr./Sr. High School Central Fund**  
**Reconciliation Detail**  
**Oritani, Period Ending 03/31/2019**

Type	Date	Num	Name	Clr	Amount	Balance
<b>Deposits and Credits - 19 items</b>						
Deposit	4/1/2019	DEP	Deposit		195.50	195.50
Deposit	4/1/2019	DEP	Deposit		1,277.00	1,472.50
Deposit	4/9/2019	DEP	Deposit		200.00	1,672.50
Deposit	4/9/2019	DEP	Deposit		720.00	2,392.50
Deposit	4/9/2019	DEP	Deposit		1,406.63	3,799.13
Deposit	4/11/2019	DEP	Deposit		6,340.80	10,139.93
Deposit	4/23/2019	DEP	Deposit		214.41	10,354.34
Deposit	4/23/2019	DEP	Deposit		240.00	10,594.34
Deposit	4/23/2019	DEP	Deposit		5,327.59	15,921.93
Deposit	4/26/2019	DEP	Deposit		350.00	16,271.93
Deposit	4/26/2019	DEP	Deposit		355.00	16,626.93
Deposit	4/26/2019	DEP	Deposit		408.00	17,034.93
Deposit	4/26/2019	DEP	Deposit		3,220.00	20,254.93
Deposit	5/1/2019	DEP	Deposit		53.00	20,307.93
Deposit	5/1/2019	DEP	Deposit		140.40	20,448.33
Deposit	5/1/2019	DEP	Deposit		252.00	20,700.33
Deposit	5/1/2019	DEP	Deposit		425.00	21,125.33
Deposit	5/1/2019	DEP	Deposit		610.00	21,735.33
Deposit	5/1/2019	DEP	Deposit		935.00	22,670.33
Total Deposits and Credits					22,670.33	22,670.33
Total New Transactions					-13,679.38	-13,679.38
<b>Ending Balance</b>					<b>-18,414.30</b>	<b>139,114.69</b>



**Westwood Regional School District**  
**Student Activity Accounts**  
**Bank Reconciliations**

**Instructions:**

1 Please save this file as a template for future use and then again as: your school name student activities 20XX20XX

Example: Brookside Student Activities 2018 2019

2 MONTHLY TABS: Each month, list all deposits and checks/disbursements in the spreadsheet tab with that month's name  
Record all cash & checks received/deposited on the top half of the file and checks/cash issued on the bottom half of the file  
Each month when you receive your bank statement, note when checks have cleared the bank  
Information on the Monthly sheets follows through to the BANK RECONCILIATION

3 BANK RECONCILIATION:

Book Balance Section should all self-populate based on data entered into each month's tab

Bank section - Update the Bank portion when you receive a bank statement.

You will also need to calculate any deposits in transit (DIT) and outstanding check amounts

4 BALANCE BY DEPARTMENT

Please populate the beginning balances

All other information should self populate

This sheet provides you information with the balances by grade

5 Sheets are formatted for print

NOTE: ALL DEPOSITS SHOULD BE MADE TO THE BANK WITHIN 48 HOURS OF RECEIPT OF THE FUNDS TO THE SCHOOL





























