

SOUTH HUNTINGTON UNION FREE SCHOOL DISTRICT
SOUTH HUNTINGTON, NEW YORK
EXTRACLASSROOM ACTIVITY FUNDS
FINANCIAL STATEMENT AND INDEPENDENT AUDITOR'S REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

SOUTH HUNTINGTON UNION FREE SCHOOL DISTRICT

TABLE OF CONTENTS

INDEPENDENT AUDITOR'S REPORT AND FINANCIAL STATEMENT

Independent Auditor's Report	<u>Page</u>
Financial Statement	
Statement of Cash Receipts and Disbursements for the Fiscal Year Ended June 30, 2023	1 – 8
Note to Financial Statement	9

INDEPENDENT AUDITOR'S REPORT

To the Board of Education of the
South Huntington Union Free School District

Opinion

We have audited the accompanying cash basis financial statement of South Huntington Union Free School District's (the "District") Extraclassroom Activity Funds, as of and for the year ended June 30, 2023, and the related note to the financial statement.

In our opinion, the financial statement referred to above present fairly, in all material respects, the statement of cash receipts and disbursements of the District's Extraclassroom Activity Funds for the fiscal year ended June 30, 2023 in accordance with the cash basis of accounting described in Note 1B.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District and its Extraclassroom Activity Funds, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter—Basis of Accounting

We draw attention to Note 1B of the financial statement, which describes the basis of accounting. The financial statement is prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash basis of accounting described in Note 1B, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's Extraclassroom Activity Funds' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's Extraclassroom Activity Funds' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

R.S. Abrams & Co., LLP

R.S. Abrams & Co., LLP
Islandia, New York
October 3, 2023

SOUTH HUNTINGTON UNION FREE SCHOOL DISTRICT
BIRCHWOOD ELEMENTARY
EXTRACLASROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<u>Extraclassroom Account</u>	<u>Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2023</u>
Extraclassroom Activity Fund	\$ 5,468	\$ 39,058	\$ 44,537	\$ (11)
Total	<u>\$ 5,468</u>	<u>\$ 39,058</u>	<u>\$ 44,537</u>	<u>\$ (11)</u>

SOUTH HUNTINGTON UNION FREE SCHOOL DISTRICT
COUNTRYWOOD ELEMENTARY
EXTRACLASROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<u>Extraclassroom Account</u>	<u>Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2023</u>
Extraclassroom Activity Fund	\$ 12,135	\$ 7,082	\$ 10,319	\$ 8,898
Total	<u>\$ 12,135</u>	<u>\$ 7,082</u>	<u>\$ 10,319</u>	<u>\$ 8,898</u>

SOUTH HUNTINGTON UNION FREE SCHOOL DISTRICT
MAPLEWOOD ELEMENTARY
EXTRACLASSROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<u>Extraclassroom Account</u>	<u>Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2023</u>
Extraclassroom Activity Fund	\$ 3,506	\$ 30,620	\$ 29,809	\$ 4,317
Total	<u>\$ 3,506</u>	<u>\$ 30,620</u>	<u>\$ 29,809</u>	<u>\$ 4,317</u>

SOUTH HUNTINGTON UNION FREE SCHOOL DISTRICT
OAKWOOD ELEMENTARY
EXTRACLASSROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<u>Extraclassroom Account</u>	<u>Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2023</u>
Extraclassroom Activity Fund	\$ 5,912	\$ 21,741	\$ 20,947	\$ 6,706
Total	<u>\$ 5,912</u>	<u>\$ 21,741</u>	<u>\$ 20,947</u>	<u>\$ 6,706</u>

SOUTH HUNTINGTON UNION FREE SCHOOL DISTRICT
SILAS WOOD SIXTH GRADE CENTER
EXTRACLASSROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<u>Extraclassroom Account</u>	<u>Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2023</u>
Bookstore	\$ 65	\$ 351	\$ 381	\$ 35
G.O. Fund	1,209	32,609	33,818	-
 Total	 <u>\$ 1,274</u>	 <u>\$ 32,960</u>	 <u>\$ 34,199</u>	 <u>\$ 35</u>

**SOUTH HUNTINGTON UNION FREE SCHOOL DISTRICT
 STIMSON MIDDLE SCHOOL
 EXTRACLASSROOM ACTIVITY FUNDS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>Extraclassroom Account</u>	<u>Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2023</u>
GO Fund	\$ 3,289	\$ 4,748	\$ 5,969	\$ 2,068
General Music Account	3,710	410	574	3,546
National Junior Honor Society	1,598	73,018	74,614	2
S.A.D.D.	268	629	612	285
Student Leadership	3,552	35,143	27,943	10,752
 Total	 <u>\$ 12,417</u>	 <u>\$ 113,948</u>	 <u>\$ 109,712</u>	 <u>\$ 16,653</u>

**SOUTH HUNTINGTON UNION FREE SCHOOL DISTRICT
WALT WHITMAN HIGH SCHOOL
EXTRACLASSROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>Extraclassroom Account</u>	<u>Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2023</u>
African American Heritage	\$ 477	\$ 715	\$ 716	\$ 476
Class of 2023 Seniors	4,952	81,017	82,535	3,434
Class of 2022 Juniors	2,734	10,498	6,251	6,981
Class of 2023 Sophomores	2,396	763	600	2,559
Class of 2024 Freshman	1,486	2,119	1,200	2,405
DECA	448	2,783	2,938	293
G.S.O.	30,622	24,905	24,314	31,213
G.S.A.	314	429	392	351
Girls Leaders Organization	82	21,886	21,457	511
Interact	-	858	-	858
Lamplighters	3,938	2,429	1,752	4,615
Latino Heritage Club	3,124	2,582	3,094	2,612
Literary Magazine (XM)	7,514	5,733	7,193	6,054
National Art Honor Society	1,006	1,540	1,525	1,021
National Honor Society	2,737	805	327	3,215
Robotics Club	2,157	19,817	17,164	4,810
S.A.D.D.	765	276	22	1,019
G.S.O School Store	15,026	18,312	24,161	9,177
Theatre Honor Society	3,250	9,152	7,850	4,552
Tri-M Music Honor Society	1,430	-	-	1,430
Video Yearbook	254	-	-	254
Walt Whitman Step Team	241	-	-	241
World Languages	2,033	11,810	12,918	925
School Newspaper (Paw Print)	233	382	450	165
Yearbook	5,189	13,503	11,839	6,853
Total	\$ 92,408	\$ 232,314	\$ 228,698	\$ 96,024

**SOUTH HUNTINGTON UNION FREE SCHOOL DISTRICT
ATHLETICS
EXTRACLASSROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Extraclassroom Account	Balance July 1, 2022	Receipts	Disbursements	Balance June 30, 2023
Badminton	\$ 766	\$ -	\$ -	\$ 766
Basketball (Boys)	3,943	900	1,125	3,718
Basketball (Girls)	10,076	6,187	6,058	10,205
Boys Baseball	1,557	1,120	427	2,250
Cheerleaders - Junior Varsity	677	10,847	11,175	349
Cheerleaders - Middle School	267	2,441	104	2,604
Cheerleaders - Varsity	1,013	58,447	55,196	4,264
Chorus	5,843	12,847	9,631	9,059
Camp - Art Campe	-	5,111	785	4,326
Coding Camp	27,071	45,879	57,564	15,386
Camp - Cooking/Baking Camp	-	15,223	714	14,509
Fencing	341	-	-	341
Field Hockey - Varsity	3,870	-	-	3,870
Football - Varsity	10,450	6,891	8,675	8,666
Gymnastics	1,347	-	45	1,302
Jazz Band	1,130	4,698	4,841	987
Kickline Kickats	1,664	4,994	3,843	2,815
Lacrosse (Boys)	2,048	-	1,330	718
Lacrosse (Girls)	3,585	-	608	2,977
Marching Band Camp	3,100	24,242	22,709	4,633
Middle School Dance Team - SMS	1,192	2,000	2,920	272
Science Camp (Elementary)	15,093	42,266	29,238	28,121
Soccer (Boys)	7,492	4,791	1,750	10,533
Soccer (Girls)	3,132	5,998	4,035	5,095
Softball	261	1,401	1,305	357
Summer Music	1,955	-	-	1,955
Tennis (Boys)	57	-	-	57
Tennis (Girls)	349	-	-	349
Theatre	47,751	33,181	24,350	56,582
Track (Boys)	471	-	-	471
Track & Cross Country (SMS)	93	-	-	93
Volleyball (Boys)	2,217	-	281	1,936
Volleyball (Girls)	4,750	8,688	3,118	10,320
Wildcat Sports Camp	55,979	273,450	216,556	112,873
Wrestling	4,651	3,253	4,779	3,125
Total	\$ 224,191	\$ 574,855	\$ 473,162	\$ 325,884
Total All Schools	\$ 357,311	\$ 1,052,578	\$ 951,383	\$ 458,506

**SOUTH HUNTINGTON UNION FREE SCHOOL DISTRICT
EXTRACLASROOM ACTIVITY FUNDS
NOTE TO FINANCIAL STATEMENT
JUNE 30, 2023**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The extraclassroom activity funds represent funds of the students of South Huntington Union Free School District (the "District"). Although the extraclassroom activity funds are independent of the District with respect to its financial transactions and the designation of student management, the Board of Education exercises general oversight of these funds. Based on this criterion, the extraclassroom activity funds are included in the Districts reporting entity. The District reports these assets and their related activity in the miscellaneous special revenue fund.

B. Basis of Accounting

The accounts of the Extraclassroom activity funds are maintained on a cash basis in accordance with New York State Education Department requirements, and the statement of cash receipts and disbursements reflects only cash received and disbursed. Therefore, receivables and payables, inventory, long-lived assets, and accrued income and expenses, which would be recognized under accounting principles generally accepted in the United States of America, and which may be material in amount, are not recognized in the accompanying financial statement. As a result, the accompanying financial statement and related note may not be suitable for another purpose other than as noted above.