

SOUTH HUNTINGTON UNION FREE SCHOOL DISTRICT
SOUTH HUNTINGTON, NEW YORK
EXTRACLASROOM ACTIVITY FUNDS
FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

SOUTH HUNTINGTON UNION FREE SCHOOL DISTRICT

TABLE OF CONTENTS

INDEPENDENT AUDITOR'S REPORT AND FINANCIAL STATEMENTS

Independent Auditor's Report	<u>Page</u>
Financial Statements	
Statements of Cash Receipts and Disbursements For the Fiscal Year Ended June 30, 2021	1 – 8
Note to Financial Statements	9



INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying cash basis financial statements of South Huntington Union Free School District's Extraclassroom Activity Funds, as of and for the fiscal year ended June 30, 2021, and the related note to the financial statements, which collectively comprise the South Huntington Union Free School District's Extraclassroom Activity Funds basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1B; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements 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 statements that are free from material misstatement, whether due to error or fraud.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash receipts and disbursements of the South Huntington Union Free School District's Extraclassroom Activity Funds, for the fiscal year ended June 30, 2021, in accordance with the basis of accounting as described in Note 1B.

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 that matter.

R.S. Abrams & Co., LLP

R.S. Abrams & Co., LLP
Islandia, New York
September 30, 2021

**SOUTH HUNTINGTON UNION FREE SCHOOL DISTRICT
 BIRCHWOOD ELEMENTARY
 EXTRACLASSROOM ACTIVITY FUNDS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>Extraclassroom Account</u>	<u>Balance July 1, 2020</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2021</u>
Extraclassroom Activity Fund	\$ 7,334	\$ 3,520	\$ 3,145	\$ 7,709
Total	<u>\$ 7,334</u>	<u>\$ 3,520</u>	<u>\$ 3,145</u>	<u>\$ 7,709</u>

**SOUTH HUNTINGTON UNION FREE SCHOOL DISTRICT
COUNTRYWOOD ELEMENTARY
EXTRACLASSROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>Extraclassroom Account</u>	<u>Balance July 1, 2020</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2021</u>
Extraclassroom Activity Fund	\$ 11,666	\$ 11,752	\$ 10,927	\$ 12,491
Total	<u>\$ 11,666</u>	<u>\$ 11,752</u>	<u>\$ 10,927</u>	<u>\$ 12,491</u>

**SOUTH HUNTINGTON UNION FREE SCHOOL DISTRICT
MAPLEWOOD ELEMENTARY
EXTRACLASROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>Extraclassroom Account</u>	<u>Balance July 1, 2020</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2021</u>
Extraclassroom Activity Fund	\$ 2,331	\$ 4,576	\$ 2,059	\$ 4,848
Total	<u>\$ 2,331</u>	<u>\$ 4,576</u>	<u>\$ 2,059</u>	<u>\$ 4,848</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, 2021**

<u>Extraclassroom Account</u>	<u>Balance July 1, 2020</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2021</u>
Extraclassroom Activity Fund	\$ 8,816	\$ 12,854	\$ 12,524	\$ 9,146
Total	<u>\$ 8,816</u>	<u>\$ 12,854</u>	<u>\$ 12,524</u>	<u>\$ 9,146</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, 2021**

<u>Extraclassroom Account</u>	<u>Balance July 1, 2020</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2021</u>
Bookstore	\$ 15	\$ 301	\$ 251	\$ 65
G.O. Fund	266	4,128	2,215	2,179
 Total	 \$ 281	 \$ 4,429	 \$ 2,466	 \$ 2,244

**SOUTH HUNTINGTON UNION FREE SCHOOL DISTRICT
 STIMSON MIDDLE SCHOOL
 EXTRACLASROOM ACTIVITY FUNDS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>Extraclassroom Account</u>	<u>Balance July 1, 2020</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2021</u>
GO Fund	\$ 2,675	\$ 2,820	\$ 3,071	\$ 2,424
General Music Account	3,850	290	330	3,810
National Junior Honor Society	8,058	-	131	7,927
S.A.D.D.	243	425	487	181
Student Leadership	2,887	1,086	2,005	1,968
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Total	<u>\$ 17,713</u>	<u>\$ 4,621</u>	<u>\$ 6,024</u>	<u>\$ 16,310</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, 2021**

Extraclassroom Account	Balance July 1, 2020	Receipts	Disbursements	Balance June 30, 2021
African American Heritage	\$ 475	\$ 260	\$ 260	\$ 475
Class of 2020 Seniors	5,870	40,703	44,208	2,365
Class of 2021 Juniors	416	10,738	13,220	(2,066)
Class of 2022 Sophomores	1,236	558	-	1,794
Class of 2023 Freshman	385	928	-	1,313
DECA	192	1,800	1,804	188
G.S.O.	21,331	13,242	9,823	24,750
G.S.A.	725	-	136	589
Girls Leaders Organization	1,716	11,182	12,689	209
Lamplighters	3,219	-	-	3,219
Latino Heritage Club	1,532	-	-	1,532
Literary Magazine (XM)	8,186	-	2,074	6,112
National Art Honor Society	1,235	410	558	1,087
National Honor Society	2,501	-	-	2,501
Robotics Club	2,328	3,750	990	5,088
S.A.D.D.	762	375	351	786
G.S.O School Store	8,790	14,994	16,227	7,557
Theatre Honor Society	2,313	3,400	688	5,025
Tri-M Music Honor Society	1,429	-	-	1,429
Video Yearbook	252	-	-	252
Walt Whitman Step Team	240	-	-	240
World Languages	2,679	6,695	7,502	1,872
School Newspaper (Paw Print)	1	703	400	304
Yearbook	17,184	12,340	19,544	9,980
Total	\$ 84,997	\$ 122,078	\$ 130,474	\$ 76,601

**SOUTH HUNTINGTON UNION FREE SCHOOL DISTRICT
ATHLETICS
EXTRACLASSROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Extraclassroom Account	Balance July 1, 2020	Receipts	Disbursements	Balance June 30, 2021
Badminton	\$ 765	\$ -	\$ -	\$ 765
Basketball (Boys)	4,708	-	-	4,708
Basketball (Girls)	5,070	-	-	5,070
Boys Baseball	671	90	-	761
Cheerleaders - Junior Varsity	265	870	357	778
Cheerleaders - Varsity	965	3,205	5,031	(861)
Chorus	8,369	-	-	8,369
Coding Camp	(2,315)	12,522	-	10,207
Fencing	342	-	-	342
Field Hockey - Varsity	1,411	38	-	1,449
Football - Varsity	3,123	6,797	3,001	6,919
Gymnastics	688	-	-	688
Jazz Band	6,716	-	5,586	1,130
Kickline Kickats	29	1,069	542	556
Lacrosse (Boys)	2,404	2,125	25	4,504
Lacrosse (Girls)	3,585	-	-	3,585
Marching Band Camp	8,640	2,500	4,317	6,823
Middle School Dance Team - SMS	1,843	-	-	1,843
Science Camp (Grade 6-9)	2,247	1,175	-	3,422
Science Camp (Elementary)	7,377	11,989	-	19,366
Soccer (Boys)	2,177	2,596	1,843	2,930
Soccer (Girls)	333	-	-	333
Softball	594	290	289	595
Summer Music	1,956	-	-	1,956
Tennis (Boys)	56	-	-	56
Tennis (Girls)	350	-	-	350
Theatre	42,429	4,860	8,901	38,388
Track (Boys)	471	-	-	471
Track & Cross Country (SMS)	93	-	-	93
Volleyball (Boys)	3,293	242	579	2,956
Volleyball (Girls)	5,758	-	1,397	4,361
Wildcat Sports Camp	15,445	65,324	9,489	71,280
Wrestling	12,302	3,124	10,823	4,603
Total	\$ 142,160	\$ 118,816	\$ 52,180	\$ 208,796
Total All Schools	\$ 275,298	\$ 282,646	\$ 219,799	\$ 338,145

**SOUTH HUNTINGTON UNION FREE SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS
NOTE TO FINANCIAL STATEMENTS
JUNE 30, 2021**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The extraclassroom activity funds represent funds of the students of the 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 District's 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 extra classroom activity funds are maintained on a cash basis, 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 statements.