

SOUTH HUNTINGTON UNION FREE SCHOOL DISTRICT
SOUTH HUNTINGTON, NEW YORK
EXTRACLASSROOM ACTIVITY FUNDS
FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SOUTH HUNTINGTON UNION FREE SCHOOL DISTRICT

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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, 2020, 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 audit opinion.

Basis for Qualified Opinion

Controls over cash receipts are not sufficient to enable us to extend our audit procedures beyond the receipts recorded. Accordingly, we were unable to form an opinion with respect to completeness of cash receipts.

Qualified Opinion

In our opinion, except for the possible effects of the matter discussed in the "Basis for Qualified Opinion" paragraph, the financial statements referred to in the first paragraph presents fairly, in all material respects, the cash receipts, cash disbursements and cash balances of the Extraclassroom Activity Funds of the South Huntington Union Free School District as of June 30, 2020 and for the fiscal year then ended, in accordance with the basis of accounting as described in Note 1B.

Basis of Accounting

We draw attention to Note 1B of the financial statements, which describes the basis of accounting. The financial statements are 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 17, 2020

**SOUTH HUNTINGTON UNION FREE SCHOOL DISTRICT
 BIRCHWOOD ELEMENTARY
 EXTRAClassroom Activity Funds
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

<u>Extraclassroom Account</u>	<u>Balance July 1, 2019</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2020</u>
Extraclassroom Activity Fund	\$ 1,470	\$ 23,143	\$ 17,279	\$ 7,334
Total	<u>\$ 1,470</u>	<u>\$ 23,143</u>	<u>\$ 17,279</u>	<u>\$ 7,334</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, 2020**

<u>Extraclassroom Account</u>	<u>Balance July 1, 2019</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2020</u>
Extraclassroom Activity Fund	\$ 12,420	\$ 10,561	\$ 11,315	\$ 11,666
Total	<u>\$ 12,420</u>	<u>\$ 10,561</u>	<u>\$ 11,315</u>	<u>\$ 11,666</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, 2020**

<u>Extraclassroom Account</u>	<u>Balance July 1, 2019</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2020</u>
Extraclassroom Activity Fund	\$ 5,031	\$ 9,484	\$ 12,184	\$ 2,331
Total	<u>\$ 5,031</u>	<u>\$ 9,484</u>	<u>\$ 12,184</u>	<u>\$ 2,331</u>

**SOUTH HUNTINGTON UNION FREE SCHOOL DISTRICT
OAKWOOD ELEMENTARY
EXTRACLASROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

<u>Extraclassroom Account</u>	<u>Balance July 1, 2019</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2020</u>
Extraclassroom Activity Fund	\$ 10,431	\$ 8,561	\$ 10,176	\$ 8,816
Total	<u>\$ 10,431</u>	<u>\$ 8,561</u>	<u>\$ 10,176</u>	<u>\$ 8,816</u>

**SOUTH HUNTINGTON UNION FREE SCHOOL DISTRICT
 SILAS WOOD SIXTH GRADE CENTER
 EXTRACLASROOM ACTIVITY FUNDS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

<u>Extraclassroom Account</u>	<u>Balance July 1, 2019</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2020</u>
Bookstore	\$ 90	\$ -	\$ 75	\$ 15
G.O. Fund	(85)	8,176	7,825	266
 Total	 \$ 5	 \$ 8,176	 \$ 7,900	 \$ 281

**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, 2020**

<u>Extraclassroom Account</u>	<u>Balance July 1, 2019</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2020</u>
GO Fund	\$ (493)	\$ 6,924	\$ 3,756	\$ 2,675
General Music Acct	4,959	408	1,517	3,850
National Junior Honor Society	9,628	80,435	82,005	8,058
S.A.D.D.	436	-	193	243
Student Leadership	458	3,930	1,501	2,887
Total	\$ 14,988	\$ 91,697	\$ 88,972	\$ 17,713

**SOUTH HUNTINGTON UNION FREE SCHOOL DISTRICT
WALT WHITMAN HIGH SCHOOL
EXTRACLASROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

<u>Extraclassroom Account</u>	<u>Balance July 1, 2019</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2020</u>
African American Heritage	\$ 475	\$ -	\$ -	\$ 475
Graduated Class of 2019	954	1,842	2,796	-
Class of 2020 Seniors	2,019	23,564	19,713	5,870
Class of 2021 Juniors	645	734	963	416
Class of 2022 Sophomores	984	825	573	1,236
Class of 2023 Freshman	-	1,096	711	385
DECA	422	13,891	14,121	192
G.S.O.	12,574	25,878	17,121	21,331
G.S.A.	569	470	314	725
Girls Leaders Organization	1,770	7,057	7,111	1,716
Lamplighters	3,030	767	578	3,219
Latino Heritage Club	1,213	636	317	1,532
Literary Magazine (XM)	7,165	2,033	1,012	8,186
National Art Honor Society	1,256	1,885	1,906	1,235
National Honor Society	1,998	585	82	2,501
Robotics Club	824	8,011	6,507	2,328
S.A.D.D.	167	1,871	1,276	762
GSO School Store	6,581	35,269	33,060	8,790
Theatre Honor Society	1,410	1,219	316	2,313
Tri-M Music Honor Society	1,428	1	-	1,429
Video Yearbook	3,743	-	3,491	252
Walt Whitman Step Team	240	-	-	240
World Languages	2,703	8,748	8,772	2,679
School Newspaper (Paw Print)	261	87	347	1
Yearbook	19,168	25,647	27,631	17,184
Total	\$ 71,599	\$ 162,116	\$ 148,718	\$ 84,997

**SOUTH HUNTINGTON UNION FREE SCHOOL DISTRICT
ATHLETICS
EXTRACLASROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

<u>Extracurriculum Account</u>	<u>Balance July 1, 2019</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2020</u>
Badminton	\$ 763	\$ 2	\$ -	\$ 765
Basketball (Boys)	3,276	2,089	657	4,708
Basketball (Girls)	3,243	1,915	88	5,070
Boys Baseball	148	523	-	671
Cheerleaders - Junior Varsity	4	5,548	5,287	265
Cheerleaders - Middle School	692	2,308	3,000	-
Cheerleaders - Varsity	2,754	35,313	37,102	965
Chorus	7,705	8,604	7,940	8,369
Coding Camp	25,034	6,062	33,411	(2,315)
Fencing	341	1	-	342
Field Hockey - Varsity	1,407	4	-	1,411
Football - Varsity	5,869	809	3,555	3,123
Gymnastics	456	682	450	688
Jazz Band	1,111	7,857	2,252	6,716
Kickline Kickats	708	2,447	3,126	29
Lacrosse (Boys)	2,366	3,907	3,869	2,404
Lacrosse (Girls)	1,136	2,579	130	3,585
Marching Band Camp	5,726	12,421	9,507	8,640
Middle School Dance Team - SMS	2,249	2,785	3,191	1,843
Science Camp (Grade 6-9)	1,737	2,790	2,280	2,247
Science Camp (Elementary)	28,541	6,345	27,509	7,377
Soccer (Boys)	1,500	2,035	1,358	2,177
Soccer (Girls)	534	1,443	1,644	333
Softball	592	2	-	594
Summer Music	1,950	6	-	1,956
Tennis (Boys)	56	-	-	56
Tennis (Girls)	349	1	-	350
Theatre	41,214	4,408	3,193	42,429
Track (Boys)	470	158	157	471
Track & Cross Country (SMS)	-	93	-	93
Volleyball (Boys)	2,601	692	-	3,293
Volleyball (Girls)	3,900	2,855	997	5,758
Wildcat Sports Camp	78,356	131,314	194,225	15,445
Wrestling	15,817	7,755	11,270	12,302
Total	\$ 242,605	\$ 255,753	\$ 356,198	\$ 142,160
Total All Schools	\$ 358,549	\$ 569,491	\$ 652,742	\$ 275,298

**SOUTH HUNTINGTON UNION FREE SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS
NOTE TO FINANCIAL STATEMENTS
JUNE 30, 2020**

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 held by it as agent for the extraclassroom organizations in an agency fund in the Statement of Fiduciary Net Assets – Fiduciary Funds.

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.