

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, 2022

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

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, 2022, 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, 2022 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 5, 2022

**SOUTH HUNTINGTON UNION FREE SCHOOL DISTRICT
 BIRCHWOOD ELEMENTARY
 EXTRACLASSROOM ACTIVITY FUNDS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<u>Extraclassroom Account</u>	<u>Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2022</u>
Extraclassroom Activity Fund	\$ 7,709	\$ 39,164	\$ 41,405	\$ 5,468
Total	<u>\$ 7,709</u>	<u>\$ 39,164</u>	<u>\$ 41,405</u>	<u>\$ 5,468</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, 2022**

Extraclassroom Account	Balance July 1, 2021	Receipts	Disbursements	Balance June 30, 2022
Extraclassroom Activity Fund	\$ 12,491	\$ 3,956	\$ 4,312	\$ 12,135
Total	\$ 12,491	\$ 3,956	\$ 4,312	\$ 12,135

**SOUTH HUNTINGTON UNION FREE SCHOOL DISTRICT
MAPLEWOOD ELEMENTARY
EXTRACLASROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<u>Extraclassroom Account</u>	<u>Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2022</u>
Extraclassroom Activity Fund	\$ 4,848	\$ 26,158	\$ 27,500	\$ 3,506
Total	<u>\$ 4,848</u>	<u>\$ 26,158</u>	<u>\$ 27,500</u>	<u>\$ 3,506</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, 2022**

<u>Extraclassroom Account</u>	<u>Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2022</u>
Extraclassroom Activity Fund	\$ 9,146	\$ 5,557	\$ 8,791	\$ 5,912
Total	<u>\$ 9,146</u>	<u>\$ 5,557</u>	<u>\$ 8,791</u>	<u>\$ 5,912</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, 2022**

<u>Extraclassroom Account</u>	<u>Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2022</u>
Bookstore	\$ 65	\$ -	\$ -	\$ 65
G.O. Fund	2,179	30,933	31,903	1,209
 Total	 \$ 2,244	 \$ 30,933	 \$ 31,903	 \$ 1,274

**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, 2022**

<u>Extraclassroom Account</u>	<u>Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2022</u>
GO Fund	\$ 2,424	\$ 5,963	\$ 5,098	\$ 3,289
General Music Account	3,810	399	499	3,710
National Junior Honor Society	7,927	44,804	51,133	1,598
S.A.D.D.	181	932	845	268
Student Leadership	1,968	26,370	24,786	3,552
Total	<u>\$ 16,310</u>	<u>\$ 78,468</u>	<u>\$ 82,361</u>	<u>\$ 12,417</u>

**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, 2022**

Extracurricular Account	Balance July 1, 2021	Receipts	Disbursements	Balance June 30, 2022
African American Heritage	\$ 475	\$ 712	\$ 710	\$ 477
Class of 2020 Seniors	2,365	2,865	5,230	-
Class of 2022 Seniors	-	86,436	81,484	4,952
Class of 2022 Juniors	(2,066)	11,191	6,391	2,734
Class of 2023 Sophomores	1,794	745	143	2,396
Class of 2024 Freshman	1,313	1,268	1,095	1,486
DECA	188	2,088	1,828	448
G.S.O.	24,750	23,849	17,977	30,622
G.S.A.	589	324	599	314
Girls Leaders Organization	209	13,192	13,319	82
Lamplighters	3,219	1,315	596	3,938
Latino Heritage Club	1,532	3,393	1,801	3,124
Literary Magazine (XM)	6,112	5,565	4,163	7,514
National Art Honor Society	1,087	1,916	1,997	1,006
National Honor Society	2,501	595	359	2,737
Robotics Club	5,088	2,705	5,636	2,157
S.A.D.D.	786	414	435	765
G.S.O School Store	7,557	49,016	41,547	15,026
Theatre Honor Society	5,025	2,680	4,455	3,250
Tri-M Music Honor Society	1,429	1	-	1,430
Video Yearbook	252	2	-	254
Walt Whitman Step Team	240	1	-	241
World Languages	1,872	12,129	11,968	2,033
School Newspaper (Paw Print)	304	329	400	233
Yearbook	9,980	7,010	11,801	5,189
Total	\$ 76,601	\$ 229,741	\$ 213,934	\$ 92,408

**SOUTH HUNTINGTON UNION FREE SCHOOL DISTRICT
ATHLETICS
EXTRACLASSROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Extraclassroom Account	Balance July 1, 2021	Receipts	Disbursements	Balance June 30, 2022
Badminton	\$ 765	\$ 1	\$ -	\$ 766
Basketball (Boys)	4,708	-	765	3,943
Basketball (Girls)	5,070	5,006	-	10,076
Boys Baseball	761	1,433	637	1,557
Cheerleaders - Junior Varsity	778	500	601	677
Cheerleaders - Middle School	-	699	432	267
Cheerleaders - Varsity	(861)	43,916	42,042	1,013
Chorus	8,369	830	3,356	5,843
Coding Camp	10,207	40,281	23,417	27,071
Fencing	342	-	1	341
Field Hockey - Varsity	1,449	3,751	1,330	3,870
Football - Varsity	6,919	27,884	24,353	10,450
Gymnastics	688	659	-	1,347
Jazz Band	1,130	-	-	1,130
Kickline Kickats	556	1,854	746	1,664
Lacrosse (Boys)	4,504	-	2,456	2,048
Lacrosse (Girls)	3,585	-	-	3,585
Marching Band Camp	6,823	8,451	12,174	3,100
Middle School Dance Team - SMS	1,843	-	651	1,192
Science Camp (Grade 6-9)	3,422	200	3,622	-
Science Camp (Elementary)	19,366	20,279	24,552	15,093
Soccer (Boys)	2,930	5,975	1,413	7,492
Soccer (Girls)	333	3,799	1,000	3,132
Softball	595	630	964	261
Summer Music	1,956	-	1	1,955
Tennis (Boys)	56	1	-	57
Tennis (Girls)	350	-	1	349
Theatre	38,388	11,260	1,897	47,751
Track (Boys)	471	-	-	471
Track & Cross Country (SMS)	93	-	-	93
Volleyball (Boys)	2,956	-	739	2,217
Volleyball (Girls)	4,361	1,803	1,414	4,750
Wildcat Sports Camp	71,280	191,698	206,999	55,979
Wrestling	4,603	6,233	6,185	4,651
Total	\$ 208,796	\$ 377,143	\$ 361,748	\$ 224,191
Total All Schools	\$ 338,145	\$ 791,120	\$ 771,954	\$ 357,311

**SOUTH HUNTINGTON UNION FREE SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS
NOTE TO FINANCIAL STATEMENT
JUNE 30, 2022**

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, 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.