

**PLAINVIEW-OLD BETHPAGE CENTRAL SCHOOL DISTRICT**

**EXTRACLASSROOM ACTIVITY FUNDS**

**FINANCIAL STATEMENT WITH**

**INDEPENDENT AUDITOR'S REPORT**

**JUNE 30, 2023**

**PLAINVIEW-OLD BETHPAGE CENTRAL SCHOOL DISTRICT**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Education of the  
Plainview-Old Bethpage Central School District

### **Opinions**

We have audited the accompanying cash basis financial statement of Plainview-Old Bethpage Central School District's Extraclassroom Activity Funds, as of and for the fiscal 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 Plainview-Old Bethpage Central School 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 Plainview-Old Bethpage Central School 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 the 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 Plainview-Old Bethpage Central School 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 Plainview-Old Bethpage Central School 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 12, 2023

**PLAINVIEW-OLD BETHPAGE CENTRAL SCHOOL DISTRICT**  
**J.F. KENNEDY HIGH SCHOOL**  
**EXTRACLASSROOM ACTIVITY FUNDS**  
**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>Extracurricular Account</u>	<u>Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2023</u>
Acapella	\$ 328	\$ 20,552	\$ 14,789	\$ 6,091
Advocacy Club	300	266	148	418
American Sign Language H.S.	668	1,361	1,446	583
Animal Rescue Club	214	200	387	27
Anime	595	3	-	598
Art	119	402	73	448
Art Honor Society	1,652	8,121	8,443	1,330
Band	2,896	405,194	391,421	16,669
Buddies	2,129	7,959	8,072	2,016
Business Honor Society	857	355	225	987
Chess Club	31	-	-	31
Chinese Honor Society	39	1,560	829	770
Choir	1,612	11,235	10,593	2,254
Class of 2022	944	534	1,478	-
Class of 2023	18,710	49,367	61,919	6,158
Class of 2024	5,627	20,667	9,668	16,626
Class of 2025	556	4,024	607	3,973
Class of 2026	-	1,395	550	845
Coding Club	518	2,004	2,487	35
Community Service	2,966	3,116	3,976	2,106
Deca	5,073	171,072	167,392	8,753
Drama Club	33,408	43,875	42,992	34,291
Engineering	23,505	2,790	16,133	10,162
English Honor Society	2,090	3,198	1,116	4,172
Environmental Club	1,193	311	86	1,418
Fashion Club	457	703	574	586
Film Club	118	1	-	119
Foreign Language	741	304	783	262
French Honor Society	868	414	155	1,127
Gay-Straight Alliance	1,242	6	554	694
Girls Learn Internation	840	105	30	915
Hawkeye	6,578	237	-	6,815
Images	5,657	31	213	5,475
Italian Honor Society	332	146	201	277
Kids on the Block	79	1,000	1,079	-
Kidness Club	1,209	405	1,229	385
Math Honor Society	-	1,981	60	1,921
Mathletes	1,007	5	73	939
Media Communications	467	2	304	165
Mindful Board Game	1	-	-	1
Moot Court	746	10,071	8,533	2,284
Balance Carried Forward	<u>\$ 126,372.00</u>	<u>\$ 774,972</u>	<u>\$ 758,618</u>	<u>\$ 142,726</u>

**PLAINVIEW-OLD BETHPAGE CENTRAL SCHOOL DISTRICT**  
**J.F. KENNEDY 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>
Balance Brought Forward	\$ 126,372	\$ 774,972	\$ 758,618	\$ 142,726
National History Day	-	351	105	246
National Honor Society	5,236	9,848	11,127	3,957
Orchestra	491	1,235	878	848
Peer Mentoring	497	523	343	677
Photo	315	209	213	311
Quiz Bowl	254	152	-	406
SADD	6,698	36	511	6,223
SAVE	162	1	16	147
School Store	31,860	49,815	68,596	13,079
Science Honor Society	2,962	1,540	2,957	1,545
Science Olympiad	253	1,492	1,591	154
Spanish Honor Society	1	6,428	6,392	37
Student Government	42,145	54,387	59,962	36,570
Students for Veterans of Plainview	282	102	72	312
The Talent Show	513	2,243	1,400	1,356
Thespian Honor Society	251	503	141	613
Tri-M Honor Society	2,243	1,674	2,589	1,328
Un-Metmunc	798	6,692	4,183	3,307
Wall Street Investors	132	201	248	85
WPOB	547	202	390	359
Writer's Café	401	2	-	403
Yearbook	19,510	23,703	12,772	30,441
Youth Against Cancer	819	1,601	1,229	1,191
<b>Total</b>	<b>\$ 242,742</b>	<b>\$ 937,912</b>	<b>\$ 934,333</b>	<b>\$ 246,321</b>

**PLAINVIEW-OLD BETHPAGE CENTRAL SCHOOL DISTRICT  
HOWARD B. MATTLIN MIDDLE SCHOOL  
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>
Drama Club	\$ 12,762	\$ 12,125	\$ 3,384	21,503
French Club	300	-	300	-
School Store	487	-	-	487
Student Council	15,576	16,470	8,352	23,694
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Total	<u>\$ 29,125</u>	<u>\$ 28,595</u>	<u>\$ 12,036</u>	<u>\$ 45,684</u>

**PLAINVIEW-OLD BETHPAGE CENTRAL SCHOOL DISTRICT  
PLAINVIEW-OLD BETHPAGE 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>
Drama Club	\$ 12,364	\$ 15,075	\$ 11,574	\$ 15,865
School Store	1	-	1	-
Student Council	5,775	4,618	5,362	5,031
Culture Club	166	-	-	166
	<u>18,306</u>	<u>19,693</u>	<u>16,937</u>	<u>21,062</u>
Total	<u>18,306</u>	<u>19,693</u>	<u>16,937</u>	<u>21,062</u>
Total All Schools	<u>\$ 290,173</u>	<u>\$ 986,200</u>	<u>\$ 963,306</u>	<u>\$ 313,067</u>



**PLAINVIEW-OLD BETHPAGE CENTRAL SCHOOL DISTRICT  
EXTRACLASSROOM 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 the Plainview-Old Bethpage Central 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 extra classroom 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.