

**PLAINVIEW-OLD BETHPAGE CENTRAL SCHOOL DISTRICT**

**EXTRACLASSROOM ACTIVITY FUNDS**

**FINANCIAL STATEMENTS WITH**

**INDEPENDENT AUDITOR'S REPORT**

**JUNE 30, 2021**

**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

We have audited the accompanying cash basis financial statements of Plainview-Old Bethpage Central School District's Extraclassroom Activity Funds, as of and for the year ended June 30, 2021, and the related note to the financial statements.

**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 1; 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.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash receipts and disbursements of the Plainview-Old Bethpage Central 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 1 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  
October 7, 2021

**PLAINVIEW-OLD BETHPAGE CENTRAL SCHOOL DISTRICT  
J.F. KENNEDY HIGH SCHOOL  
EXTRACLASROOM ACTIVITY FUNDS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

<u>Extracurricular Account</u>	<u>Balance July 1, 2020</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2021</u>
Acapella	\$ 3,972	\$ 2,467	\$ 2,687	\$ 3,752
American Sign Language H.S.	2,768	274	158	2,884
Animal Rescue Club	161	1,869	1,230	800
Anime	396	-	-	396
Art	721	718	235	1,204
Art Honor Society	1,809	3,436	2,442	2,803
Band	3,596	-	-	3,596
Buddies	5,991	3,366	3,035	6,322
Business Honor Society	4,021	300	586	3,735
Chess Club	117	100	-	217
Chinese Honor Society	-	485	142	343
Choir	1,273	850	630	1,493
Class of 2019	3,246	796	4,042	-
Class of 2020	30,545	103	30,648	-
Class of 2021	7,649	40,504	47,231	922
Class of 2022	1,828	6,321	-	8,149
Class of 2023	1,239	2,824	-	4,063
Class of 2024	-	3,900	2,195	1,705
Coding Club	576	-	-	576
Community Service	7,504	751	3,532	4,723
Deca	16,871	22,987	24,370	15,488
Drama Club	40,246	7,553	7,899	39,900
Engineering	5,371	2,410	549	7,232
Environmental Club	1,007	-	-	1,007
Fashion Club	881	400	297	984
Film Club	-	200	-	200
Foreign Language	561	14	-	575
French Honor Society	1,908	460	21	2,347
Gay-Straight Alliance	1,123	400	73	1,450
Girls Learn Internation	539	101	-	640
Hawkeye	6,471	901	1,795	5,577
Healthy Hawks	971	-	971	-
Images	6,110	1,410	945	6,575
Italian Honor Society	1,175	350	593	932
Kids on the Block	3,335	500	908	2,927
Kidness Club	284	571	-	855
Mathletes	1,208	500	519	1,189
Media Communications	668	-	547	121
Mindful Board Game	203	-	-	203
Moot Court	1,134	-	250	884
Balance Carried Forward	<u>\$ 167,478</u>	<u>\$ 107,821</u>	<u>\$ 138,530</u>	<u>\$ 136,769</u>

**PLAINVIEW-OLD BETHPAGE CENTRAL SCHOOL DISTRICT  
J.F. KENNEDY HIGH SCHOOL  
EXTRACLASROOM ACTIVITY FUNDS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE 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>
Balance Brought Forward	\$ 167,478	\$ 107,821	\$ 138,530	\$ 136,769
National Honor Society	13,142	33,108	41,364	4,886
Orchestra	457	75	86	446
Peer Mentoring	1,096	-	-	1,096
Photo	1,000	598	1,116	482
Quiz Bowl	229	100	175	154
SADD	7,496	1	80	7,417
SAVE	164	150	-	314
School Store	25,711	15,752	8,361	33,102
Science Honor	2,913	1,970	534	4,349
Science Olympiad	158	99	-	257
Spanish Honor Society	1,961	3,281	2,404	2,838
Student Government	35,475	65,669	38,081	63,063
The Talent Show	1,155	586	235	1,506
Technical Services	911	-	389	522
Thespian Honor Society	2	1,000	819	183
Tri-M Honor Society	2,320	1,456	2,631	1,145
Un-Metmunc	15,601	2	2,556	13,047
Wall Street Investors	2,171	200	165	2,206
WPOB	2,516	1,950	2,342	2,124
Writer's Café	400	-	-	400
Yearbook	11,469	24,363	21,036	14,796
Youth Against Cancer	2,613	1,617	1,904	2,326
<b>Total</b>	<b>\$ 296,438</b>	<b>\$ 259,798</b>	<b>\$ 262,808</b>	<b>\$ 293,428</b>

**PLAINVIEW-OLD BETHPAGE CENTRAL SCHOOL DISTRICT  
HOWARD B. MATTLIN MIDDLE SCHOOL  
EXTRACLASSROOM ACTIVITY FUNDS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE 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>
Drama Club	\$ 9,001	\$ -	\$ -	\$ 9,001
French Club	300	-	-	300
School Store	77	250	248	79
Student Council	<u>14,658</u>	<u>6,078</u>	<u>6,374</u>	<u>14,362</u>
 Total	 <u>\$ 24,036</u>	 <u>\$ 6,328</u>	 <u>\$ 6,622</u>	 <u>\$ 23,742</u>

**PLAINVIEW-OLD BETHPAGE CENTRAL SCHOOL DISTRICT  
PLAINVIEW-OLD BETHPAGE MIDDLE SCHOOL  
EXTRACLASROOM ACTIVITY FUNDS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

<u>Extraclassesroom Account</u>	<u>Balance July 1, 2020</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2021</u>
Drama Club	\$ 6,401	\$ -		\$ 6,401
Reading, Writing & Film Club	112	-		112
School Store	3,754	2	1,501	2,255
Student Council	6,455	2,779	2,465	6,769
Price Club	49	-	-	49
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Total	<u>\$ 16,771</u>	<u>\$ 2,781</u>	<u>\$ 3,966</u>	<u>\$ 15,586</u>
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Total All Schools	<u>\$ 337,245</u>	<u>\$ 268,907</u>	<u>\$ 273,396</u>	<u>\$ 332,756</u>



**PLAINVIEW-OLD BETHPAGE CENTRAL 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 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, 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.