

**PLAINVIEW-OLD BETHPAGE CENTRAL SCHOOL DISTRICT**  
**EXTRACLASSROOM ACTIVITY FUNDS**  
**FINANCIAL STATEMENTS WITH**  
**INDEPENDENT AUDITOR'S REPORT**  
**JUNE 30, 2020**

**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, 2020, 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.

### **Basis for Qualified Opinion**

Controls over cash receipts are not sufficient to enable us to extend our opinion procedures beyond the disbursements and 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 Plainview-Old Bethpage Central 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 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 1, 2020

**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, 2020**

<u>Extraclassroom Account</u>	<u>Balance July 1, 2019</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2020</u>
Acapella	\$ 6,480	\$ 10,200	\$ 12,708	\$ 3,972
American Sign Language H.S.	2,636	182	50	2,768
Animal Rescue Club	-	2,589	2,428	161
Anime	296	100	-	396
Art	679	408	366	721
Art Honor Society	1,436	4,097	3,724	1,809
Band	1,887	8,496	6,787	3,596
Buddies	5,121	4,764	3,894	5,991
Business Honor Society	3,309	2,069	1,357	4,021
Chess Club	195	100	178	117
Choir	731	1,404	862	1,273
Class of 2018	-	31	31	-
Class of 2019	13,165	20	9,939	3,246
Class of 2020	16,392	20,831	6,678	30,545
Class of 2021	4,942	3,989	1,282	7,649
Class of 2022	1,162	1,154	488	1,828
Class of 2023	-	2,014	775	1,239
Coding Club	751	1	176	576
Community Service	5,196	3,401	1,093	7,504
Deca	11,009	128,383	122,521	16,871
Drama Club	35,990	15,587	11,331	40,246
Engineering	10,357	7,975	12,961	5,371
Environmental Club	907	100	-	1,007
Fashion Club	839	201	159	881
Foreign Language	709	94	242	561
French Honor Society	1,828	865	785	1,908
Gay-Straight Alliance	1,114	146	137	1,123
Girls Learn Internation	439	100	-	539
Hawkeye	4,963	3,739	2,231	6,471
Healthy Hawks	970	1	-	971
Images	4,952	1,158	-	6,110
Italian Honor Society	1,239	259	323	1,175
Kids on the Block	2,413	922	-	3,335
Kidness Club	271	106	93	284
Mathletes	787	421	-	1,208
Media Communications	489	1,194	1,015	668
Mindful Board Game	-	420	217	203
Moot Court	318	816		1,134
Balance Carried Forward	<u>\$ 143,972</u>	<u>\$ 228,337</u>	<u>\$ 204,831</u>	<u>\$ 167,478</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, 2020**

<u>Extraclassroom Account</u>	<u>Balance July 1, 2019</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2020</u>
Balance Brought Forward	\$ 143,972	\$ 228,337	\$ 204,831	\$ 167,478
National Honor Society	7,019	11,115	4,992	13,142
Orchestra	449	1,662	1,654	457
Peer Mentoring	864	330	98	1,096
Photo	613	523	136	1,000
Quiz Bowl	75	249	95	229
SADD	7,733	519	756	7,496
SAVE	-	376	212	164
School Store	32,596	47,112	53,997	25,711
Science Honor	2,640	2,937	2,664	2,913
Science Olympiad	328	1,665	1,835	158
Spanish Honor Society	1,973	2,932	2,944	1,961
Student Government	36,902	54,230	55,657	35,475
The Talent Show	954	353	152	1,155
Technical Services	790	700	579	911
Thespian Honor Society	27	810	835	2
Tri-M Honor Society	2,232	1,589	1,501	2,320
Un-Metmunc	11,697	17,359	13,455	15,601
Wall Street Investors	1,656	1,556	1,041	2,171
WPOB	1,883	2,215	1,582	2,516
Writer's Café	300	100	-	400
Yearbook	8,450	20,500	17,481	11,469
Youth Against Cancer	2,207	2,656	2,250	2,613
Total	<u>\$ 265,360</u>	<u>\$ 399,825</u>	<u>\$ 368,747</u>	<u>\$ 296,438</u>

**PLAINVIEW-OLD BETHPAGE CENTRAL SCHOOL DISTRICT  
HOWARD B. MATTLIN MIDDLE SCHOOL  
EXTRACLASROOM ACTIVITY FUNDS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE 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>
Drama Club	\$ 9,857	\$ 5,067	\$ 5,923	\$ 9,001
French Club	300			300
School Store	23	1,030	976	77
Student Council	9,851	25,215	20,408	14,658
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Total	<u>\$ 20,031</u>	<u>\$ 31,312</u>	<u>\$ 27,307</u>	<u>\$ 24,036</u>

**PLAINVIEW-OLD BETHPAGE CENTRAL SCHOOL DISTRICT  
PLAINVIEW-OLD BETHPAGE MIDDLE SCHOOL  
EXTRACLASSROOM ACTIVITY FUNDS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE 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>
Drama Club	\$ 8,287	\$ 12,208	\$ 14,094	\$ 6,401
Reading, Writing & Film Club	112	-	-	112
Leo Club	-	345	345	-
School Store	3,754	-	-	3,754
Student Council	4,179	5,855	3,579	6,455
Price Club	299	1	251	49
Stand up/Stand out Club	-	-	-	-
Total	<u>\$ 16,631</u>	<u>\$ 18,409</u>	<u>\$ 18,269</u>	<u>\$ 16,771</u>
Total All Schools	<u>\$ 302,022</u>	<u>\$ 449,546</u>	<u>\$ 414,323</u>	<u>\$ 337,245</u>



**PLAINVIEW-OLD BETHPAGE CENTRAL 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 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 held by it as agent for the extraclassroom organizations in an agency fund in the Statement of Fiduciary Net Position – 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.