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**HAUPPAUGE UNION FREE SCHOOL DISTRICT  
EXTRACLASSROOM ACTIVITY FUNDS  
FINANCIAL STATEMENT AND INDEPENDENT  
AUDITOR'S REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**HAUPPAUGE UNION FREE SCHOOL DISTRICT**

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## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Education of the  
Hauppauge Union Free School District

We have audited the accompanying cash basis financial statement of the Hauppauge Union Free School District's Extraclassroom Activity Funds, as of and for the fiscal year ended June 30, 2019, and the related note to the financial statement, which collectively comprise the Hauppauge Union Free School District's Extraclassroom Activity Funds basic financial statement as listed in the table of contents.

### **Management's Responsibility 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; this includes 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 the financial statement that is free from material misstatement, whether due to error or fraud.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on this financial statement 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 statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, 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 statement 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 statement.

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 statement 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 Hauppauge Union Free School District as of June 30, 2019 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 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 that matter.

*R. S. Abrams & Co., LLP*

R.S. Abrams & Co., LLP  
Islandia, New York  
October 24, 2019

**HAUPPAUGE UNION FREE SCHOOL DISTRICT  
EXTRACLASSROOM ACTIVITY FUNDS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<b>Extracurricular Account</b>	<b>Balance July 1, 2018</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Balance June 30, 2019</b>
Accounting Club	\$ 8,677	\$ 23,457	\$ 26,222	\$ 5,912
Administration	-	823	823	-
Aquilla	3,867	2,280	128	6,019
Art Club	199	240	269	170
Best Buddies HS	652	2,645	1,570	1,727
Best Buddies MS	55	71	-	126
Bowling Club	200	2,760	2,402	558
Boys Varsity Soccer	494	-	-	494
Boys Volleyball Club	344	-	344	-
Bretton Woods G.O.	5,757	14,960	15,374	5,343
Bretton Woods Field Trip	6,183	35,043	40,462	764
Cheerleading Club	2,372	51,704	53,434	642
Chess Club	201	-	-	201
Class of 2018	1,256	-	1,256	-
Class of 2019	2,039	35,917	35,960	1,996
Class of 2020	2,281	16,136	17,584	833
Class of 2021	1,196	24,985	18,460	7,721
Class of 2022	-	2,256	991	1,265
DECA	1,910	33,622	29,122	6,410
Drama	1,777	18,167	18,053	1,891
Eagles Nest Club	4,767	615	457	4,925
Forest Brook G.O.	3,780	2,013	2,323	3,470
Forest Brooks Field Trip	2,931	32,250	31,084	4,097
French Honor Society	2,606	9,143	10,018	1,731
Gay Straight Alliance	153	815	917	51
Girls Varsity Basketball	192	-	-	192
German Honor Society	1,519	3,375	3,252	1,642
Girls Varsity Soccer	94	51,337	50,975	456
Girls Varsity Softball	1,419	4,227	796	4,850
High School Band	12,459	209,357	208,287	13,529
HIHO Club	304	334	76	562
History Club	2,703	6,409	7,282	1,830
Homecoming Club	9,761	17,536	14,935	12,362
HS Tech Club	156	100	-	256
Ignition	576	1,090	1,443	223
Interact Club	1,403	1,817	2,010	1,210
Kickline	2,295	1,174	946	2,523
Middle School G.O.	12,632	6,507	7,016	12,123
Middle School Yearbook	6,728	10,290	12,404	4,614
Model UN	472	1,665	1,304	833
Music Club	862	6,315	4,719	2,458
National Junior Honor Society	105	860	892	73
National Honor Society	1,219	2,168	1,618	1,769
Natural Helpers	7,883	4,397	7,566	4,714
<b>Sub-total:</b>	<b>\$ 116,480</b>	<b>\$ 638,858</b>	<b>\$ 632,771</b>	<b>\$ 122,565</b>

**HAUPPAUGE UNION FREE SCHOOL DISTRICT  
EXTRACLASSROOM ACTIVITY FUNDS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<b>Extraclassroom Accounts</b>	<b>Balance July 1, 2018</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Balance June 30, 2019</b>
Sub-totals from Previous Page	\$ 116,480	\$ 638,858	\$ 632,771	\$ 122,565
Newspaper Club	37	-	-	37
Pines Fieldtrip Club	15,747	36,030	37,642	14,135
Pines G.O.	4,098	10,513	7,096	7,515
Robotics	11,983	11,342	9,171	14,154
Science Olympiad	363	2,367	1,839	891
Scratchboard Club	197	-	197	-
Social Awareness	1,205	288	389	1,104
Spanish Honor Society	2,102	570	695	1,977
Student Council (HS)	8,110	6,003	3,627	10,486
Tri-M Club	1,237	5,867	2,823	4,281
Varsity Club	3,728	11,487	6,244	8,971
<b>Total:</b>	<b>\$ 165,287</b>	<b>\$ 723,324</b>	<b>\$ 702,491</b>	<b>186,120</b>

**HAUPPAUGE UNION FREE SCHOOL DISTRICT  
EXTRACLASSROOM ACTIVITY FUNDS  
NOTE TO FINANCIAL STATEMENT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Financial Reporting Entity**

The extraclassroom activity funds represent funds of the students of the Hauppauge 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 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 statement.