

**MIDDLE COUNTRY CENTRAL SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS
INDEPENDENT AUDITOR'S REPORT
AND FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

MIDDLE COUNTRY CENTRAL SCHOOL DISTRICT

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Accountants & Consultants for Over 75 years

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(1926-2014)

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education of
Middle Country Central School District

We have audited the accompanying cash basis financial statements of Middle Country Central School District's Extraclassroom Activity Funds, as of and for the fiscal year ended June 30, 2021, and the related note to the financial statements, which collectively comprise the Middle Country Central School District's Extraclassroom Activity Funds basic financial statements as listed in the table of contents.

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 1B; 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.

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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 Middle Country 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 1B 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 14, 2021

**MIDDLE COUNTRY CENTRAL SCHOOL DISTRICT
CENTEREACH HIGH SCHOOL
EXTRACLASROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL 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>
Leaders Club	\$ 6,989	\$ 2,710	\$ 1,725	\$ 7,974
Class of 2020	3,248	150	3,398	-
Class of 2021	4,212	37,111	39,648	1,675
Class of 2022	2,734	2,124	929	3,929
Class of 2023	2,263	1,139	891	2,511
Class of 2024	-	2,972	2,086	886
Class of 2025	-	1,000	-	1,000
Crosscurrents	1,038	-	478	560
DECA Club	348	721	890	179
Déjà vu (Yearbook)	9,113	6,151	2,320	12,944
Environmental- ESTEM	-	603	347	256
General Organization	3,535	27,454	25,462	5,527
History Club	4,175	-	400	3,775
International Thespian Society	8,749	-	2,329	6,420
LGBTQ	877	-	250	627
Library Club	2,441	11,618	9,790	4,269
Literary Club	168	35	200	3
Math Club	682	-	37	645
National Art Honor Society	398	1,493	1,369	522
National Honor Society	2,851	-	170	2,681
National Tech Honor Society	99	1,075	1,130	44
Robotics	78	-	-	78
SADD	464	-	300	164
Science Club	43	225	225	43
Skills USA Club	1,069	2,145	2,709	505
Theatre Arts Club	15,581	11,441	12,857	14,165
Tri-M Music Honor Society	13,041	88,602	92,678	8,965
Video Club	271	-	200	71
Vocal Ensemble	6,987	710	1,456	6,241
WLA Honor Society	1,124	-	713	411
Total Centereach High School	\$ 92,578	\$ 199,479	\$ 204,987	\$ 87,070

**MIDDLE COUNTRY CENTRAL SCHOOL DISTRICT
DAWNWOOD MIDDLE SCHOOL
EXTRACLASROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Extracurricular Account	Balance July 1, 2020	Receipts	Disbursements	Balance June 30, 2021
6th Grade Class	\$ 952	\$ -	\$ 77	\$ 875
7th Grade Class	1,010	-	77	933
8th Grade Class	3,873	-	271	3,602
Drama Club	1,986	-	160	1,826
General Organization	4,460	302	290	4,472
NJHS	965	-	-	965
Peer Leadership	1,290	-	-	1,290
Plant Club	-	722	-	722
Renaissance Club	1,030	2,346	1,288	2,088
School Store	1,349	7,641	3,993	4,997
Science Club	67	769	-	836
Service Club	256	-	-	256
Technology Club	338	-	338	-
Yearbook	2,144	3,691	3,790	2,045
Youth for Humanity	580	-	-	580
Total Dawnwood Middle School	\$ 20,300	\$ 15,471	\$ 10,284	\$ 25,487

**MIDDLE COUNTRY CENTRAL SCHOOL DISTRICT
NEWFIELD HIGH SCHOOL
EXTRACLASSROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL 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>
Class of 2020	\$ 17,646	\$ -	\$ 17,646	\$ -
Class of 2021	440	25,061	23,408	2,093
Class of 2022	650	208	-	858
Class of 2023	-	1,886	933	953
Class of 2024	-	1,730	922	808
Boy's Leaders	555	134	-	689
DECA Club	4,388	1,631	2,170	3,849
Environmental Club	891	1,488	2,162	217
Foreign Language Club	152	1,171	844	479
General Organization	2,837	29,172	16,559	15,450
Girl's Leaders	8,207	11,662	14,766	5,103
Music Fund (Club)	(31,133)	143,114	98,699	13,282
National Technical Honor Society	30	630	524	136
National Art Honor Society	5,231	1,020	1,230	5,021
National Honor Society	1,627	1,889	3,335	181
Phoenix	164	200	200	164
Robotics	405	-	95	310
SADD	2,364	635	100	2,899
Theater Arts	9,955	6,735	7,401	9,289
VICA Club	268	80	-	348
Yearbook	796	2,250	2,800	246
Total Newfield High School	\$ 25,473	\$ 230,696	\$ 193,794	\$ 62,375

**MIDDLE COUNTRY CENTRAL SCHOOL DISTRICT
 SELDEN MIDDLE SCHOOL
 EXTRACLASSTROOM ACTIVITY FUNDS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL 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>
6th Grade Class	\$ 5,054	\$ -	\$ 61	\$ 4,993
Drama	6,051	-	929	5,122
General Organization/Student Government	19	-	-	19
Home & Careers	171	-	-	171
Honor Society	548	869	911	506
Math Club	20	-	-	20
Service Club	2,223	458	1	2,680
Yearbook	3,683	1,360	40	5,003
Total Selden Middle School	<u>\$ 17,769</u>	<u>\$ 2,687</u>	<u>\$ 1,942</u>	<u>\$ 18,514</u>
Total All Schools	<u>\$ 156,120</u>	<u>\$ 448,333</u>	<u>\$ 411,007</u>	<u>\$ 193,446</u>

**MIDDLE COUNTRY CENTRAL SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS
NOTE TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The extraclassroom activity funds represent funds of the students of the Middle Country 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 extraclassroom activity funds are maintained on a cash basis, and the statements 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.