

**MIDDLE COUNTRY CENTRAL SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS
FINANCIAL STATEMENT AND INDEPENDENT AUDITOR'S REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

MIDDLE COUNTRY CENTRAL SCHOOL DISTRICT

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education of the
Middle Country Central School District

Opinion

We have audited the accompanying cash basis financial statement of Middle Country Central School District's Extraclassroom Activity Funds, as of and for the year ended June 30, 2023, and the related note to the financial statement.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the statement of cash receipts and disbursements of the Middle Country 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 Middle Country 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 this 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 the financial statement that is free from material misstatement, whether due to fraud or error.

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Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement 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 Middle Country 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 Middle Country 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

**MIDDLE COUNTRY CENTRAL SCHOOL DISTRICT
CENTEREACH HIGH SCHOOL
EXTRACLASROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Extraclassroom Account	Balance July 1, 2022	Receipts	Disbursements	Balance June 30, 2023
Class of 2022	\$ 4,672	\$ -	\$ 4,672	\$ -
Class of 2023	4,931	58,555	53,988	9,498
Class of 2024	5,541	32,536	24,277	13,800
Class of 2025	2,262	4,509	2,236	4,535
Class of 2026	-	3,334	834	2,500
Art Club	198	2,350	2,486	62
Best Buddies	16	-	16	-
Crosscurrents	540	-	540	-
DECA Club	1,012	4,019	4,322	709
Déjà vu (Yearbook)	11,941	5,775	2,750	14,966
Environmental- ESTEM	531	163	200	494
General Organization	3,990	40,175	32,325	11,840
History Club	3,273	2,530	3,800	2,003
International Thespian Society	4,920	-	-	4,920
Leaders Club	9,098	8,252	7,367	9,983
LGBTQ	297	525	300	522
Library Club	1,580	12,235	12,386	1,429
Math Club	795	-	-	795
National Art Honor Society	886	2,869	2,690	1,065
National Honor Society	2,471	180	1,091	1,560
National Tech Honor Society	391	1,626	1,897	120
Robotics	77	500	-	577
SADD	757	125	333	549
Skills USA Club	1,129	6,415	6,739	805
Theatre Arts Club	28,124	48,665	23,561	53,228
Tri-M Music Honor Society	9,115	22,945	21,357	10,703
Video Club	170	-	75	95
Vocal Ensemble	6,153	6,237	5,132	7,258
WLA Honor Society	697	668	643	722
Total Centereach High School	\$ 105,567	\$ 265,188	\$ 216,017	\$ 154,738

**MIDDLE COUNTRY CENTRAL SCHOOL DISTRICT
DAWNWOOD MIDDLE SCHOOL
EXTRACLASROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Extraclassroom Account	Balance July 1, 2022	Receipts	Disbursements	Balance June 30, 2023
6th Grade Class	\$ 1,995	\$ -	\$ -	\$ 1,995
7th Grade Class	3,828	-	555	3,273
8th Grade Class	1,622	5,390	4,775	2,237
Best Buddies	53	-	-	53
Drama Club	3,457	9,125	5,441	7,141
General Organization	1,750	1,005	468	2,287
NJHS	965	-	36	929
Peer Leadership	1,290	-	145	1,145
Plant Club	722	-	-	722
Renaissance Club	4,573	8,733	12,416	890
School Store	9,481	20,510	24,576	5,415
Science Club	836	-	-	836
Service Club	729	3,052	845	2,936
Yearbook	3,645	4,410	6,051	2,004
Youth for Humanity	580	-	-	580
Total Dawnwood Middle School	\$ 35,526	\$ 52,225	\$ 55,308	\$ 32,443

**MIDDLE COUNTRY CENTRAL SCHOOL DISTRICT
NEWFIELD HIGH SCHOOL
EXTRACLASROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Extraclassroom Account	Balance July 1, 2022	Receipts	Disbursements	Balance June 30, 2023
Class of 2022	\$ 188	\$ -	\$ 188	\$ -
Class of 2023	6,443	45,459	47,744	4,158
Class of 2024	1,469	12,663	10,360	3,772
Class of 2025	865	649	-	1,514
Class of 2026	-	250	-	250
Boy's Leaders	919	-	-	919
DECA Club	6,268	9,109	10,776	4,601
Environmental Club	217	1,208	1,051	374
Foreign Language Club	260	1,072	492	840
General Organization	9,478	28,143	21,695	15,926
Girl's Leaders	10,025	41,580	32,424	19,181
LGBTQ	910	199	441	668
Music Fund (Club)	11,850	108,394	113,008	7,236
National Technical Honor Society	66	390	400	56
National Art Honor Society	3,882	4,495	5,187	3,190
National Honor Society	199	2,704	2,740	163
Phoenix	70	155	200	25
Robotics	39	272	-	311
SADD	2,684	4,079	4,402	2,361
Theater Arts	17,170	57,545	40,868	33,847
VICA Club	322	520	798	44
Yearbook	1	4,257	4,255	3
Total Newfield High School	\$ 73,325	\$ 323,143	\$ 297,029	\$ 99,439

**MIDDLE COUNTRY CENTRAL SCHOOL DISTRICT
SELDEN 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>
6th Grade Class	\$ 2,333	\$ 312	\$ 328	\$ 2,317
7th Grade Class	-	410	150	260
8th Grade Class	4,170	-	4,143	27
Drama	2,869	16,511	12,934	6,446
General Organization/Student Government	19	-	-	19
Home & Careers	171	-	-	171
Honor Society	359	1,043	1,018	384
Math Club	20	1,156	691	485
Service Club	2,662	210	1,065	1,807
Yearbook	6,923	-	684	6,239
Total Selden Middle School	<u>\$ 19,526</u>	<u>\$ 19,642</u>	<u>\$ 21,013</u>	<u>\$ 18,155</u>
Total All Schools	<u>\$ 233,944</u>	<u>\$ 660,198</u>	<u>\$ 589,367</u>	<u>\$ 304,775</u>

**MIDDLE COUNTRY 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 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 District's 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 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.