

CLARKSTOWN CENTRAL SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS
FINANCIAL STATEMENT AND INDEPENDENT AUDITOR'S REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

CLARKSTOWN CENTRAL SCHOOL DISTRICT

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education of the
Clarkstown Central School District
Clarkstown, New York

Opinion

We have audited the accompanying cash basis financial statement of Clarkstown Central School District's Extraclassroom Activity Funds, as of and for the fiscal year ended June 30, 2024, 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 Clarkstown Central School District's Extraclassroom Activity Funds for the fiscal year ended June 30, 2024 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 Clarkstown 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.

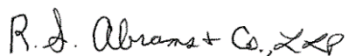
Auditor's Responsibilities for the Audit of the Financial Statement

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 Clarkstown 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 Clarkstown 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
Islandia, New York
November 7, 2024

CLARKSTOWN HIGH SCHOOL NORTH
EXTRACLASROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Extracurricular Account	Balance July 1, 2023	Receipts	Disbursements	Balance June 30, 2024
Admin Advise Team	\$ -	\$ 10,000	\$ 7,330	\$ 2,670
Allergy Awareness	390	-	-	390
Art Club	110	-	-	110
Art Honor Society	907	1,127	1,699	335
Asian Cultural Society	10,540	-	-	10,540
ASL Club	392	-	-	392
Boys & Girls Sports	18,806	9,358	8,807	19,357
Class of 2024	17,397	35,431	45,427	7,401
Class of 2025	2,076	28,027	25,339	4,764
Class of 2026	2,356	1,473	-	3,829
Class of 2027	-	2,571	27	2,544
Cue N' Curtain	6,356	24,970	23,682	7,644
DECA Business Club	1,610	30,216	29,284	2,542
Desafio	282	-	-	282
Elderly Allies	192	1,000	-	1,192
Flow	137	-	-	137
French Club	485	331	367	449
Future Nurses	346	-	-	346
Go Store	-	3,840	637	3,203
Interact	1,185	-	-	1,185
Italian Club	2,115	-	93	2,022
Japanese Club	1,042	2,431	1,909	1,564
JSA/Model Congress	751	-	-	751
Kindernorth	-	1,296	-	1,296
Kindness Crew	286	2,230	2,230	286
Mu Alpha Theta	2,273	1,179	970	2,482
National Honor Society	10,312	1,460	2,585	9,187
Ram Jammers	4	14,953	14,934	23
Red Cross Club	633	-	-	633
Robotics Club	16,398	1,179	9,250	8,327
SAC	-	207	207	-
SAC-GO Acct	16,604	3,777	5,841	14,540
SAC Homecoming	10,925	12,845	13,605	10,165
Saga Yearbook	3,818	1,700	1,151	4,367
Sales Tax	150	1,635	1,359	426
Spanish Club	128	1,105	515	718
Student Council	8,666	1,879	1,501	9,044
Taylor Swift Club	-	31	2	29
Total Clarkstown High School North	\$ 137,672	\$ 196,251	\$ 198,751	\$ 135,172

**CLARKSTOWN HIGH SCHOOL SOUTH
EXTRACLASSROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Extraclassroom Account	Balance July 1, 2023	Receipts	Disbursements	Balance June 30, 2024
Asian Awareness	\$ -	\$ 198	\$ -	\$ 198
Assets Leadership	547	4,365	4,397	515
Bowling	53	-	-	53
Boys Basketball	217	-	-	217
Boys Soccer	2,542	-	2,475	67
Boys Volleyball	5,192	4,200	3,352	6,040
Boys XC	2,001	2,530	1,266	3,265
Center Stage Drama Club	20,818	32,602	37,559	15,861
Class of 2023	2,128	-	2,128	-
Class of 2024	6,636	63,044	68,918	762
Class of 2025	7,245	55,999	49,053	14,191
Class of 2026	2,432	5,171	2,202	5,401
Class of 2027	-	2,025	-	2,025
Cultural Club	4,246	2,941	453	6,734
DECA Business Club	4,891	64,531	56,785	12,637
Environmental Action Club	230	-	68	162
Expressions	168	-	-	168
Field Hockey	5,892	8,910	6,068	8,734
General Organization Fund	8,186	10,281	6,162	12,305
Girls Basketball	1,423	15,355	16,745	33
Girls Varsity Lacrosse	12,375	21,545	22,291	11,629
Girls Soccer	1,918	-	336	1,582
Girls Varsity Volleyball	1,352	18,913	17,086	3,179
Girls Varsity Softball	654	16,705	14,729	2,630
GTSA	-	208	-	208
Honor Society	7,337	4,952	4,266	8,023
HOSA	1,192	-	-	1,192
Interact	368	-	-	368
Junior States of America	6,049	5,050	6,826	4,273
Minority Student Union	35	7	40	2
Mu Alpha Theta	12,284	2,490	3,328	11,446
Red Cross Club	142	-	-	142
Regions 3 DECA Business Club	9,879	13,184	11,805	11,258
Robotics	550	4,500	2,221	2,829
Rocketry Club	-	500	-	500
Science Research Club	1,940	-	-	1,940
South Athletics	5,003	5,085	820	9,268
Stars and Stripes	-	1,800	1,800	-
Strive4Spirit	3,021	11,102	10,878	3,245
Student Activity Fund	5,357	-	-	5,357
Tennis	-	244	-	244
Track	22,675	26,635	30,844	18,466
Tri M Music	4,030	4,121	4,054	4,097
Troubadours	383	-	207	176
Technology Students Association	865	-	-	865
TV Studio	8,605	-	-	8,605
United Services Organization	248	-	-	248
Viking Store	22,425	234,800	229,760	27,465
Wrestling	2,695	-	-	2,695
Youth Against Cancer	1,991	121	120	1,992
Total Clarkstown High School South	\$ 208,220	\$ 644,114	\$ 619,042	\$ 233,292

**FELIX FESTA MIDDLE SCHOOL
EXTRACLASROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Extraclassroom Account	Balance July 1, 2023	Receipts	Disbursements	Balance June 30, 2024
Class of 2027	\$ 527	\$ 2,957	\$ 3,484	\$ -
Class of 2028	2,680	21,159	16,219	7,620
Class of 2029	2,632	8,678	6,853	4,457
Class of 2030	4,692	9,793	4,913	9,572
Drama Club	32,877	39,392	29,603	42,666
Chain Links Club	180	38,316	27,943	10,553
History Club	152	-	-	152
Home & Careers	6	1,811	820	997
Students Against Drunk Driving	284	-	-	284
Science Olympiad	8	-	-	8
Dignity for All Aliance	70	-	-	70
General Fund	92	985	-	1,077
Sales Tax Payable	866	-	712	154
	<u>\$ 45,066</u>	<u>\$ 123,091</u>	<u>\$ 90,547</u>	<u>\$ 77,610</u>
Total Felix Fiesta Middle School				
	<u>\$ 390,958</u>	<u>\$ 963,456</u>	<u>\$ 908,340</u>	<u>\$ 446,074</u>
Total All Schools				

**CLARKSTOWN CENTRAL SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS
NOTE TO FINANCIAL STATEMENT
JUNE 30, 2024**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The extraclassroom activity funds represent funds of the students of the Clarkstown 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.