

WESTBURY UNION FREE
SCHOOL DISTRICT

Extraclassroom Activity Funds and
Independent Auditors' Report

June 30, 2021

WESTBURY UNION FREE SCHOOL DISTRICT
Extraclassroom Activity Funds

Table of Contents

	<u>Page</u>
Independent Auditors' Report	1 - 2
Statements of Cash Receipts, Cash Disbursements and Cash Balances	3 - 4
Note to Financial Statements	5

* * * * *

INDEPENDENT AUDITORS' REPORT

The Board of Education
Westbury Union Free School District:

We have audited the accompanying statement of cash receipts, cash disbursements and cash balances of the Westbury Union Free School District's (the District) Extraclassroom Activity Funds as of and for the year ended June 30, 2021, and the related note to financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of the statement of cash receipts, cash disbursements and cash balances in accordance with the cash basis of accounting as described in note 1(b), 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 financial statement that is free from material misstatement, whether due to error or fraud.

Auditors' 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 District'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 District'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.

Opinion

In our opinion, the statements of cash receipts, cash disbursements and cash balances referred to above presents fairly, in all material respects, the cash receipts, cash disbursements and cash balances of Westbury Union Free School District's Extraclassroom Activity Funds for the year then ended June 30, 2021, in accordance with the basis of accounting as described in note 1(b).

Basis of Accounting

We draw attention to note 1(b) 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.

EFPR Group, CPAs, PLLC

Williamsville, New York
December 13, 2021

WESTBURY UNION FREE SCHOOL DISTRICT
 Extraclassroom Activity Fund
 Statement of Cash Receipts, Cash Disbursements and Cash Balances
 Year ended June 30, 2021

<u>High School</u>	Cash Balances at <u>July 1, 2020</u>	Cash Receipts and Transfers	Cash Disbursements and Transfers	Cash Balances at <u>June 30, 2021</u>
Class of 2020	\$ 3,338	235	-	3,573
Class of 2021	2,106	-	-	2,106
Class of 2022	641	1,276	-	1,917
Class of 2023	684	638	-	1,322
Class of 2024	-	1,000	-	1,000
Art and Design	370	-	-	370
F.B.L.A.	207	-	189	18
Football	342	-	-	342
French Honor Society	39	465	250	254
Key Club	1,078	-	-	1,078
LGBTQ - Alliance	136	-	-	136
Music Honor Society	798	-	-	798
National Honor Society	1,894	-	-	1,894
Orchestra	1,782	797	-	2,579
Red Cross	462	-	-	462
Robotics	810	1,000	-	1,810
Spanish Honor Society	72	300	300	72
Student Council	2,744	2,225	4,409	560
Thespians Club	4,992	-	-	4,992
Westbury Advocates for Music	10,169	-	-	10,169
Wing and Spur	3,967	-	-	3,967
Wrestling	495	-	-	495
Total high school	<u>37,126</u>	<u>7,936</u>	<u>5,148</u>	<u>39,914</u>

See accompanying note to financial statements.

WESTBURY UNION FREE SCHOOL DISTRICT
 Extraclassroom Activity Fund
 Statement of Cash Receipts, Cash Disbursements and Cash Balances
 Year ended June 30, 2021

<u>Middle School</u>	Cash Balances at <u>July 1, 2020</u>	Cash Receipts and Transfers	Cash Disbursements and Transfers	Cash Balances at <u>June 30, 2021</u>
8th grade	\$ 408	4,754	4,971	191
Band Club	58	-	-	58
CLAWS (Science Club)	1	-	-	1
Drama	117	-	-	117
Junior Honor Society	257	-	-	257
Multicultural Club	32	-	-	32
Music Honor Society	1,136	-	-	1,136
Student Government	3,363	183	1,314	2,232
Yearbook	<u>297</u>	<u>-</u>	<u>756</u>	<u>(459)</u>
Total middle school	<u>5,669</u>	<u>4,937</u>	<u>7,041</u>	<u>3,565</u>
Total all schools	<u>\$ 42,795</u>	<u>12,873</u>	<u>12,189</u>	<u>43,479</u>

See accompanying note to financial statements.

WESTBURY UNION FREE SCHOOL DISTRICT
Extraclassroom Activity Funds
Note to Financial Statements
June 30, 2021

(1) Summary of Significant Accounting Policies

(a) Financial Reporting Entity

The extraclassroom activity funds represent funds of the students of the Westbury 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 District 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 activities for the extraclassroom organizations in the miscellaneous fund in the governmental fund financial statements.

(b) Basic of Accounting

The accounts of the extraclassroom activity funds are maintained on the cash basis of accounting, and the statement of cash receipts, cash disbursements and cash balances reflect only cash received, disbursed and transferred between funds. 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.