

SAYVILLE UNION FREE SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS
FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2026

SAYVILLE UNION FREE SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS
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NawrockiSmith

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON EXTRACLASSROOM ACTIVITY FUNDS FINANCIAL STATEMENTS

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

Opinion

We have audited the accompanying statement of cash receipts and disbursements of the various Extraclassroom Activity Funds of the Sayville Union Free School District (the "District") for the year ended June 30, 2026, and the related note to financial statements, which collectively comprise the financial statements of the Extraclassroom Activity Funds of the District.

In our opinion, the statements of cash receipts and disbursements referred to above presents fairly, in all material respects, the cash receipts and disbursements of the Extraclassroom Activity Funds of the District for the year ended June 30, 2026 in accordance with the basis of accounting described in Note 1.

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 Responsibility section of our report. We are required to be independent of the Extraclassroom Activity Funds of the District 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.

Basis of Accounting

We draw attention to Note 1 of this 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 Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash basis of accounting described in Note 1; 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 financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole 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 Extraclassroom Activity Funds of the District's 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 Extraclassroom Activity Funds of the District's 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.

Hauppauge, New York
November 5, 2026

Nawrocki Smith LLP

SAYVILLE UNION FREE SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 2026

	Cash Balances July 1, 2025	Receipts	Disbursements	Cash Balances June 30, 2026
High School:				
Class Funds	$ 29,342	$ 80,907	$ 82,339	$ 27,910
Anchor	2,463	2,506	2,627	2,342
Art Club	336	2,380	1,450	1,266
Athletes Helping Others	2,428	1,296	939	2,785
Book Club	60	-	-	60
FBLA	35	929	964	-
Gay-Straight Alliance (GAS)	500	-	-	500
History Club	579	827	480	926
Jazz Choir	729	-	-	729
Key Club	1,081	603	761	923
Leadership Club	-	550	290	260
Model UN	536	1,263	771	1,028
National Art Honor Society	11,341	5,029	4,100	12,270
National Honor Society	3,677	2,394	1,784	4,287
Orchestra Club	4,616	8,968	3,304	10,280
Publications	46,921	300	1,284	45,937
Robotics	197	6,183	1,438	4,942
S.A.D.D.	823	-	-	823
School Store	7,562	-	-	7,562
Science National Honor Society	1,140	540	286	1,394
Science Olympiad	231	-	-	231
Student Government	11,934	5,643	1,213	16,364
Sweep	640	20	150	510
Tri-M Music	5,719	9,670	8,171	7,218
World Language Honor Society	6,841	236	-	7,077
	$ 139,731	$ 130,244	$ 112,351	$ 157,624

The accompanying note is an integral part of this financial statement.

SAYVILLE UNION FREE SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 2026

	Cash Balances July 1, 2025	Receipts	Disbursements	Cash Balances June 30, 2026
Middle School:				
Class Funds	$ 4,298	$ 12,375	$ 12,289	$ 4,384
Honor Society	1,922	130	-	2,052
Hope Club	2,122	2,851	2,923	2,050
Industrial Arts Club	383	-	-	383
Musical	928	-	-	928
Publications	12,802	1,025	-	13,827
School Store	3,622	1,247	1,166	3,703
Student Council	10,808	5,012	7,277	8,543
Theatre Club	793	-	-	793
	$ 37,678	$ 22,640	$ 23,655	$ 36,663

The accompanying note is an integral part of this financial statement.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The transactions of the Extraclassroom Activity Funds are considered part of the reporting entity of the Sayville Union Free School District.

The accounts of the Extraclassroom Activity Funds of the District are maintained on a cash basis, and the statement of cash receipts and disbursements reflects only cash received and disbursed. Therefore, receivables and payables, inventories, 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.