

EAST HAMPTON UNION FREE
SCHOOL DISTRICT

Extraclassroom Activity Funds and
Independent Auditors' Report

June 30, 2021

EAST HAMPTON UNION FREE SCHOOL DISTRICT
Extraclassroom Activity Funds

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INDEPENDENT AUDITORS' REPORT

The Board of Education
East Hampton Union Free School District
East Hampton, New York:

We have audited the accompanying statements of cash receipts, cash disbursements and cash balances of the East Hampton 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 statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the statements 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 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.

Auditors' 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 District'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 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 statements.

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 East Hampton 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 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.

EFPR Group, CPAs, PLLC

Williamsville, New York
October 5, 2021

**EAST HAMPTON UNION FREE SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS
EAST HAMPTON ELEMENTARY SCHOOL
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CASH BALANCES
YEAR ENDED JUNE 30, 2021**

<u>Account</u>	<u>Balances July 1, 2020</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balances June 30, 2021</u>
5th Grade	\$ 1,297	-	595	702
Activities Club	299	207	408	98
Art Committee	669	397	-	1,066
Atlantis/2nd Grade	41	525	447	119
Book Fair/Library	605	6,046	6,045	606
Culture Club	2,942	127	742	2,327
ENE	-	1,218	-	1,218
Film Club	500	-	-	500
Garden	313	-	-	313
GEHEF	900	-	-	900
Kindergarten	129	-	-	129
Leadership	583	4,621	2,662	2,542
School Store	4,935	1,332	700	5,567
Totals	<u>\$ 13,213</u>	<u>14,473</u>	<u>11,599</u>	<u>16,087</u>

**EAST HAMPTON UNION FREE SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS
EAST HAMPTON MIDDLE SCHOOL
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CASH BALANCES
YEAR ENDED JUNE 30, 2021**

<u>Account</u>	<u>Balances July 1, 2020</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balances June 30, 2021</u>
6th Grade	\$ 98	-	-	98
7th Grade	2,345	-	-	2,345
8th Grade	13,471	3,555	17,690	(664)
Band Trip	610	-	-	610
BONAC on Board	106	-	-	106
Bonnettes	5	-	-	5
Canada Trip	1,326	-	-	1,326
7 th /8 th Chorus Trip	3,625	50	4,050	(375)
Cooking Club	120	-	-	120
Dance Team	63	-	-	63
Orchestra Trip	68	-	-	68
Podcasting Project	-	1,734	-	1,734
Student Association	223	-	-	223
Surfrider Club	869	-	-	869
Wendy Armstrong Memorial Fund	541	-	-	541
World Language Multicultural Club	155	-	-	155
ELA Filmmakers Unit	448	-	-	448
Yearbook	2,718	5,349	5,232	2,835
Totals	<u>\$ 26,791</u>	<u>10,688</u>	<u>26,972</u>	<u>10,507</u>

**EAST HAMPTON UNION FREE SCHOOL DISTRICT
EXTRACLASROOM ACTIVITY FUNDS
EAST HAMPTON HIGH SCHOOL
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CASH BALANCES
YEAR ENDED JUNE 30, 2021**

<u>Account</u>	<u>Balances July 1, 2020</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balances June 30, 2021</u>
Class of 2020	\$ 15,947	157	12,303	3,801
Class of 2021	18,602	11,771	28,965	1,408
Class of 2022	2,002	3,767	1,289	4,480
Class of 2023	666	6,614	1,664	5,616
Class of 2024	-	1,583	299	1,284
Art Club	325	295	-	620
Beachcomber	374	-	-	374
Beachplums	45	-	-	45
Bonac Botanicals	1,065	1,866	877	2,054
Build On	4,126	410	-	4,536
Century Club	2,626	1,563	783	3,406
Choral Club	7,225	5,552	5,689	7,088
Dance Team	1,176	-	-	1,176
Environmental Awareness Club	1,475	-	-	1,475
Fashion Club	534	-	-	534
Gay/Straight Alliance	257	-	-	257
Hospitality Club	393	-	-	393
Inclusion Recreation Club	2,715	-	-	2,715
Interact Club	2,344	984	1,500	1,828
Justice League	1,026	-	-	1,026
Katy Stewart Scholarship	5,648	-	-	5,648
Key Club	2,412	613	702	2,323
Mario Mayorga Scholarship	1,000	-	500	500
Model UN	1,938	200	-	2,138
Musical	18,503	-	5,100	13,403
National Honor Society	6,249	2,100	1,000	7,349
Personal Wellness	34	-	-	34
Photography Club	48	-	-	48
Project 9	72	-	-	72
School Store	1,226	2,129	3,033	322
Student Association	6,404	4,853	4,636	6,621
Student Health	158,258	-	7,000	151,258
Student Travel Club	7,181	500	541	7,140
Testing	1,810	500	-	2,310
Varsity Club	15,439	-	306	15,133
World Language Club	1,390	125	300	1,215
Yearbook	627	22,732	15,773	7,586
Yoga	110	-	-	110
Sales Tax Account	2,020	2,588	1,495	3,113
Unallocated interest	127	-	-	127
Totals	\$ 293,419	70,902	93,755	270,566

EAST HAMPTON 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 East Hampton 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.