

**HEWLETT- WOODMERE UNION FREE SCHOOL DISTRICT**  
**WOODMERE, NEW YORK**  
**EXTRACLASSROOM ACTIVITY FUNDS**  
**FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**HEWLETT-WOODMERE UNION FREE SCHOOL DISTRICT**

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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Education of  
Hewlett-Woodmere Union Free School District  
Woodmere, New York 11598

We have audited the accompanying cash basis financial statements of Hewlett-Woodmere Union Free School District's Extraclassroom Activity Funds, as of and for the fiscal year ended June 30, 2019, and the related note to the financial statements, which collectively comprise the Hewlett-Woodmere Union Free School District's Extraclassroom Activity Funds financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1B; 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.

**Auditor's 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 entity'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 entity'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 qualified audit opinion.

### **Basis for Qualified Opinion**

Controls over cash receipts are not sufficient to enable us to extend our audit procedures beyond the receipts recorded. Accordingly, we were unable to form an opinion with respect to completeness of cash receipts.

### **Qualified Opinion**

In our opinion except for the possible effects of the matter discussed in the "Basis for Qualified Opinion" paragraph, the financial statement referred to in the first paragraph presents fairly, in all material respects, the cash receipts, cash disbursements and cash balances of the Extraclassroom Activity Funds of the Hewlett-Woodmere Union Free School District as of June 30, 2019 and for the fiscal year then ended, in accordance with the basis of accounting as described in Note 1B.

### **Basis of Accounting**

We draw attention to Note 1B 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.

*R.S. Abrams & Co., LLP*

R.S. Abrams & Co., LLP  
Islandia, New York  
October 2, 2019

**HEWLETT-WOODMERE UNION FREE SCHOOL DISTRICT  
G.W. HEWLETT HIGH SCHOOL  
EXTRACLASSROOM ACTIVITY FUNDS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Extraclassroom Account	Balance July 1, 2018	Receipts	Disbursements	Balance June 30, 2019
Art Club	\$ 173	\$ 1		\$ 174
Bookstore	18,089	9,341	\$ 9,551	17,879
Bulldog Buddies	1,684	1,420	987	2,117
Cabaret	425	8,230	8,231	424
Class of 2017	-	4	4	-
Class of 2018	1,671	5	1,676	-
Class of 2019	1,077	3,797	4,159	715
Class of 2020	526	151	500	177
Class of 2021	70	69	44	95
Community Garden Club	2,171	508		2,679
Deca	1,481	4,477	4,344	1,614
Environmental	587	245	337	495
Foreign Language Exchange	1,549	6		1,555
Foreign Language Honor Society	471	2	78	395
Gender & Sexual Alliance (GSA)	133			133
Half Step Squad	406	261	93	574
History Club	1,079	104	100	1,083
History/Bee Bowl	-	805	676	129
HS Musical	388	14,480	6,915	7,953
Key Club	1,729	528	1,064	1,193
Leaders Club	77			77
Mock Trial	28			28
Model Congress	21,122	23,736	24,052	20,806
Multi-Cultural Club	858	402	422	838
National Honor Society	6,893	1,163	1,149	6,907
Patches	16,238	5,360	3,476	18,122
Robotics Team	2,363	4,160	3,402	3,121
SADD	4,919	1,005	3,902	2,022
Senior Prom	4,355	33,361	32,191	5,525
Spectrum	7,966	1,595	764	8,797
Sr. Math Team	1			1
Student Council	1,565	7,985	5,030	4,520
Telecommunications	1,962	7		1,969
Theatre Co.	3,433	13,616	12,803	4,246
Tri M Music Honor Society	600	354	248	706
Varsity Club	4,938	7,609	4,165	8,382
Vintage	601	2	398	205
World Language Club	1,000	60	5	1,055
Youth Leadership Club	406	11		417
<b>Total G.W. Hewlett High School</b>	<b>\$ 113,034</b>	<b>\$ 144,860</b>	<b>\$ 130,766</b>	<b>\$ 127,128</b>

**HEWLETT-WOODMERE UNION FREE SCHOOL DISTRICT  
WOODMERE MIDDLE SCHOOL  
EXTRACLASROOM ACTIVITY FUNDS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>Extraclassroom Account</u>	<u>Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2019</u>
Builders Club		\$ 2,262	\$ 2,262	\$ -
Field Trips	\$ 1,827	26,472	28,298	1
National Jr Honor Society	-	365	345	20
School Store	299	1,172	640	831
Student Council	1,916	3,434	1,369	3,981
Drama	12,276	12,643	19,901	5,018
Wellness	1,084	918	-	2,002
Yearbook	29,960	3,075	7,681	25,354
 Total Woodmere Middle School	 \$ 47,362	 \$ 50,341	 \$ 60,496	 \$ 37,207

**HEWLETT-WOODMERE UNION FREE SCHOOL DISTRICT  
ELEMENTARY SCHOOLS  
EXTRACLASSROOM ACTIVITY FUNDS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>Extraclassroom Account</u>	<u>Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2019</u>
Ogden Elementary	\$21,743	\$24,035	\$25,377	\$20,401
Franklin Early Childhood Center	\$2,841	5,719	5,859	\$2,701
Hewlett Elementary	\$9,496	\$16,860	\$17,053	\$9,303
 Total All Schools	 \$194,476	 \$241,815	 \$239,551	 \$196,740

**HEWLETT-WOODMERE UNION FREE SCHOOL DISTRICT  
EXTRACLASSROOM ACTIVITY FUNDS  
NOTE TO FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Financial Reporting Entity**

The extraclassroom activity funds represent funds of the students of the Hewlett-Woodmere 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 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 held by it as agent for the extraclassroom organizations in an agency fund in the Statement of Fiduciary Net Position – Fiduciary Funds.

**B. Basis of Accounting**

The accounts of the extraclassroom activity funds are maintained on a cash basis, 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 statements.