

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, 2021

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, 2021, 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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash receipts and disbursements of the Hewlett-Woodmere Union Free School District's Extraclassroom Activity Funds, for the fiscal year ended June 30, 2021, in accordance with the basis of accounting as described in Note 1B.

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 that matter.

R.S. Abrams & Co., LLP

R.S. Abrams & Co., LLP
Islandia, New York
October 6, 2021

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, 2021

<u>Extraclassroom Account</u>	<u>Balance July 1, 2020</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2021</u>
Art Club	\$ 175	\$ 1	\$ 40	\$ 136
Bookstore	16,396	2,707	2,518	16,585
Bulldog Buddies	2,003	622	567	2,058
Cabaret	484	3	-	487
Class of 2020	181	1	-	182
Class of 2021	731	1,765	902	1,594
Class of 2022	130	250	-	380
Class of 2023	100	139	-	239
Class of 2024	-	148	-	148
Community Garden Club	1,361	8	720	649
Deca	2,586	1,581	1,820	2,347
Environmental	711	74	206	579
Foreign Language Exchange	1,568	9	-	1,577
Foreign Language Honor Society	399	3	-	402
Gender & Sexual Alliance (GSA)	134	1	-	135
Half Step Squad	11	-	-	11
History Club	1,092	6	80	1,018
History/Bee Bowl	334	864	760	438
HS Musical	13,083	75	1,000	12,158
Key Club	1,600	5,171	2,500	4,271
Leaders Club	236	1	-	237
Mock Trial	28	1	-	29
Model Congress	22,102	379	3,737	18,744
Multi-Cultural Club	698	3	-	701
National Honor Society	8,991	1,392	1,611	8,772
Patches	19,175	2,468	1,549	20,094
Robotics Team	6,566	5,039	3,772	7,833
SADD	2,063	12	-	2,075
Senior Prom	6,823	37,708	37,308	7,223
Spectrum	7,822	45	40	7,827
Sr. Math Team	1	-	1	-
Student Council	4,129	760	1,678	3,211
Telecommunications	1,986	12	-	1,998
Theatre Co.	3,762	3,446	3,173	4,035
Tri M Music Honor Society	712	5	-	717
Varsity Club	4,900	29	-	4,929
Vintage	209	2	-	211
World Language Club	1,027	8	-	1,035
Youth Leadership Club	421	2	-	423
Total G.W. Hewlett High School	<u>\$ 134,730</u>	<u>\$ 64,740</u>	<u>\$ 63,982</u>	<u>\$ 135,488</u>

**HEWLETT-WOODMERE UNION FREE SCHOOL DISTRICT
WOODMERE MIDDLE SCHOOL
EXTRACLASSROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>Extraclassroom Account</u>	<u>Balance July 1, 2020</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2021</u>
Field Trips	\$ 50	\$ 24	\$ -	\$ 74
National Jr Honor Society	175	1	-	176
School Store	416	3	-	419
Student Council	4,312	28	672	3,668
Drama	830	716		1,546
Wellness	14	6	-	20
Yearbook	28,641	2,916	20,820	10,737
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Total Woodmere Middle School	<u>\$ 34,438</u>	<u>\$ 3,694</u>	<u>\$ 21,492</u>	<u>\$ 16,640</u>

**HEWLETT-WOODMERE UNION FREE SCHOOL DISTRICT
ELEMENTARY SCHOOLS
EXTRACLASSROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>Extraclassroom Account</u>	<u>Balance July 1, 2020</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2021</u>
Ogden Elementary	\$ 18,709	\$ 1,642	\$ 869	\$ 19,482
Franklin Early Childhood Center	\$ 2,580	\$ 18	\$ 100	\$ 2,498
Hewlett Elementary	\$ 10,392	\$ 2,564	\$ 1,340	\$ 11,616
 Total All Schools	 \$ 200,849	 \$ 72,658	 \$ 87,783	 \$ 185,724

**HEWLETT-WOODMERE UNION FREE SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS
NOTE TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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 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, 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.