

**NORTHPORT-EAST NORTHPORT UNION FREE SCHOOL DISTRICT**  
**EXTRACLASSROOM ACTIVITY FUNDS**  
**FINANCIAL STATEMENT AND INDEPENDENT AUDITOR'S REPORT**  
**FOR THE YEAR ENDED JUNE 30, 2023**

**NORTHPORT-EAST NORTHPORT UNION FREE SCHOOL DISTRICT**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Education of the  
Northport-East Northport Union Free School District

### **Opinion**

We have audited the accompanying cash basis financial statement of the Northport-East Northport Union Free School District's (the "District") Extraclassroom Activity Funds, as of and for the year ended June 30, 2023, and the related note to the financial statement.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the statement of cash receipts and disbursements of the District's Extraclassroom Activity Funds for the fiscal year ended June 30, 2023 in accordance with the cash basis of accounting described in Note 1B.

### **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 Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District and its Extraclassroom Activity Funds, 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.

### **Emphasis of Matter—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 this matter.

### **Responsibilities of Management for the Financial Statement**

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

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## **Auditor's Responsibilities for the Audit of the Financial Statement**

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 District's Extraclassroom Activity Funds' 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 District's Extraclassroom Activity Funds' 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.



R.S. Abrams & Co., LLP  
Islandia, New York  
October 10, 2023

**NORTHPORT- EAST NORTHPORT UNION FREE SCHOOL DISTRICT  
HIGH SCHOOL  
EXTRACLASROOM ACTIVITY FUNDS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

<b>Extraclassroom Account</b>	<b>Balance July 1, 2022</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Balance June 30, 2023</b>
Class of 2022	\$ 9,227	\$ 652	\$ 9,879	\$ -
Class of 2023	5,815	73,379	66,516	12,678
Class of 2024	2,188	2,541	764	3,965
Class of 2025	1,114	658	-	1,772
Class of 2026	-	5,215	1,147	4,068
Academy of Finance	2,251	3,403	1,977	3,677
Academy of Information Technology	485	115	-	600
Amnesty Club	204	-	204	-
Art and Literary Magazine	420	-	420	-
Art Honor Society	1,571	-	150	1,421
Art Scholarship	397	-	397	-
Badminton Club	525	-	-	525
Banner Club	1,402	1,156	1,217	1,341
Basketball Club	5,126	12,490	7,438	10,178
Boy's Cross Country	15	-	15	-
Boy's Basketball	10	-	-	10
Boy's Volleyball	56	2,199	1,575	680
Buddy Club	92	405	-	497
Business Honor Society	331	2,046	894	1,483
Cheerleaders	4,175	18,560	21,592	1,143
Choir	4,054	11,879	11,086	4,847
Cyber Patriots	334	-	334	-
DECA	3398	56,239	52,299	7,338
English Honor Society	-	2,835	2,660	175
Environmental Club	1,072	16,908	16,297	1,683
First robotics club	2,252	-	550	1,702
Flagline	825	3,577	4,041	361
Forensic Science	134	-	134	-
French Club	405	-	405	-
Future Educators of America	519	-	217	302
Girl's Cross Country	441	-	-	441
Girl's Volleyball	22	-	22	-
Grandfriends	140	-	140	-
GSA	278	-	-	278
Health Club	2,417	-	2,417	-
IB Utility Account	5,116	11,870	10,802	6,184
Interact Club	1,433	900	851	1,482
Italian Club	1,114	-	1,114	-
Jewelry Club	1	-	-	1
Key Club	11,086	9,134	11,643	8,577
Law Club	1,485	1,582	1,251	1,816
Lead	39	-	39	-
Balance Carried Forward	<u>\$ 71,969</u>	<u>\$ 237,743</u>	<u>\$ 230,487</u>	<u>\$ 79,225</u>

**NORTHPORT- EAST NORTHPORT UNION FREE SCHOOL DISTRICT**  
**HIGH SCHOOL**  
**EXTRACLASROOM ACTIVITY FUNDS**  
**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

<b>Extraclassroom Account</b>	<b>Balance July 1, 2022</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Balance June 30, 2023</b>
Balance Brought Forward	\$ 71,969	\$ 237,743	\$ 230,487	\$ 79,225
Library	77	-	-	77
Marching Band	53,411	112,132	126,082	39,461
Math Honor Society	970	290	-	1,260
Multicultural Club	-	336	325	11
National Honor Society	9,225	2,725	8,092	3,858
National Jr. Honor Society	2,114	-	-	2,114
New York City Group	1,388	-	508	880
NHS Football	455	-	455	-
NHS Lacrosse	550	-	-	550
Northport Business Leaders	365	-	365	-
Northport Student Union	11,518	8,289	5,631	14,176
Orchestra	1,738	52,537	52,655	1,620
Our Town 2000	1,519	380	733	1,166
Phys. Ed. Leaders Club	7,015	11,056	1,411	16,660
Physics Club	1,683	-	1,683	-
Port Press	547	-	-	547
Powdered Wigs	26,727	47,777	19,753	54,751
Project Tolerance Club	22	-	22	-
Project Vets	403	-	-	403
S.A.D.D.	1,205	-	1,205	-
Sales Tax Account	1,268	3,490	354	4,404
School Store	608	1,888	1,501	995
SHARE (Natural Helpers)	8,121	2,300	1,911	8,510
Sigma	348	-	348	-
Spanish Club	122	20	-	142
Students Athletes	4,678	148	1,557	3,269
Student Utility Fund	9,570	15,699	3,544	21,725
Students for 60,000	53,792	57,981	62,805	48,968
Tech Honor Society	46	-	-	46
Tigerettes	12,701	19,843	27,554	4,990
Theatreworks	2,293	2,030	1,238	3,085
Tri-M Honor Society	5,982	-	-	5,982
Unified Basketball	106	302	177	231
Video Club	40	-	40	-
Virtual Enterprise	515	310	770	55
Wilderness Club	262	-	-	262
Work Study	570	-	570	-
Yearbook	20,719	9,584	6,083	24,220
Total	\$ 314,642	\$ 586,860	\$ 557,859	\$ 343,643

**NORTHPORT- EAST NORTHPORT UNION FREE SCHOOL DISTRICT  
NORTHPORT MIDDLE SCHOOL  
EXTRACLASROOM ACTIVITY FUNDS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

<b>Extraclassroom Account</b>	<b>Balance July 1, 2022</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Balance June 30, 2023</b>
Jr. Honor Society	\$ 7,418	\$ -	\$ 956	\$ 6,462
Kickline	374	3,585	3,585	374
NYC Trips	490	10,899	9,530	1,859
Performing Arts	17,303	15,289	12,581	20,011
School Store	1,168	1,860	2,412	616
Student Council	13,532	98,570	99,217	12,885
Yearbook	6,178	5,187	9,953	1,412
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total	<u>\$ 46,463</u>	<u>\$ 135,390</u>	<u>\$ 138,234</u>	<u>\$ 43,619</u>

**NORTHPORT- EAST NORTHPORT UNION FREE SCHOOL DISTRICT  
EAST NORTHPORT MIDDLE SCHOOL  
EXTRACLASROOM ACTIVITY FUNDS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

<b>Extraclassroom Account</b>	<b>Balance July 1, 2022</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Balance June 30, 2023</b>
Arts and Literary	\$ (21)	\$ 2,227	\$ 2,170	\$ 36
Chess/Jazz Club	145	-	68	77
Grade Level Act Fund	8,621	29,686	29,627	8,680
Interact/Eat Club	14	-	-	14
Interest/Bank Charges	11	47	58	-
Honor Society	4,031	4,535	3,987	4,579
Kickline	2	2,499	2,352	149
Knitting	22	-	-	22
Library	409	8,135	8,135	409
Players	12,947	17,740	12,013	18,674
School Store	660	-	-	660
Stars	2,312	13,936	15,153	1,095
SHARE	1,376	524	524	1,376
Student Council	168	3,328	3,066	430
Yearbook	1,247	836	315	1,768
	<u>\$ 31,944</u>	<u>\$ 83,493</u>	<u>\$ 77,468</u>	<u>\$ 37,969</u>
<b>Total</b>	<b>\$ 31,944</b>	<b>\$ 83,493</b>	<b>\$ 77,468</b>	<b>\$ 37,969</b>
<b>Total All Schools</b>	<b>\$ 393,049</b>	<b>\$ 805,743</b>	<b>\$ 773,561</b>	<b>\$ 425,231</b>



**NORTHPORT-EAST NORTHPORT UNION FREE SCHOOL DISTRICT  
EXTRACLASSROOM ACTIVITY FUNDS  
NOTE TO FINANCIAL STATEMENT  
FOR THE YEAR ENDED JUNE 30, 2023**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Financial Reporting Entity**

The extraclassroom activity funds represent funds of the students of the Northport-East Northport 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 special revenue fund.

**B. Basis of Accounting**

The accounts of the extra classroom activity funds are maintained on a cash basis in accordance with New York State Education Department requirements, and the statement of cash receipts and disbursements reflect 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 statement. As a result, the accompanying financial statement and related note may not be suitable for another purpose other than as noted above.