

**PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT**  
**EXTRACLASSROOM ACTIVITY FUNDS**  
**FINANCIAL STATEMENT AND INDEPENDENT AUDITOR'S REPORT**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT**

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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Education of the  
Patchogue-Medford Union Free School District

**Opinion**

We have audited the accompanying cash basis financial statement of Patchogue-Medford Union Free School District's (the "District") Extraclassroom Activity Funds, as of and for the fiscal year ended June 30, 2022, 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, 2022 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 Free 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 the 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 a financial statement that is free from material misstatement, whether due to fraud or error.

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

Our objectives are to obtain reasonable assurance about whether the financial statement 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*

R.S. Abrams & Co., LLP  
Islandia, New York  
October 11, 2022

**PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT**  
**BUFFALO HIGH SCHOOL**  
**EXTRACLASSROOM ACTIVITY FUNDS**  
**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<u>Extraclassroom Account</u>	<u>Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2022</u>
Class of 2017	\$ 1,033	\$ -	\$ -	\$ 1,033
Class of 2020	8,479	-	-	8,479
Class of 2021	27,540	8,495	36,035	-
Class of 2022	3,146	79,053	50,155	32,044
Class of 2023	306	28,606	24,926	3,986
Class of 2024	1,971	7,260	5,260	3,971
Class of 2025	-	19,048	7,919	11,129
ACES	8,639	32,079	18,458	22,260
AFJROTC	4,717	4,980	7,825	1,872
Anchor Club	31	666	666	31
Candlelight	479	146	-	625
Corporate Raider	655	105	313	447
DECA	26	705	705	26
Empwrmnt	-	400	68	332
Fashion Design	389	-	74	315
FBLA	175	502	514	163
French Honor	458	479	365	572
G.O. Executive	13,433	5,518	8,427	10,524
General Interest	3,437	-	-	3,437
Hispanic Heritage	729	2,809	2,918	620
Honor Society	1,152	3,118	3,272	998
HS Dance Team	106	-	-	106
HS Musical	56	21,644	15,844	5,856
Interact	698	35	85	648
Intercambio	33	420	179	274
Italian Honor Society	1,212	816	534	1,494
Key Club	1,169	4,796	4,248	1,717
Leo Club	4	250	250	4
Math Club	116	-	-	116
Model U.N.	3,137	1,715	2,486	2,366
Natl Art Honor	1,444	206	307	1,343
Natl Hist Honor	233	-	-	233
Natl Bus Honor Society	528	360	847	41
P.A.C.K.	394	518	473	439
Photo Club	393	-	-	393
VE Genesis	602	-	602	-
<b>Balance Carried Forward</b>	<u>86,920</u>	<u>224,729</u>	<u>193,755</u>	<u>117,894</u>

**PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT  
BUFFALO HIGH SCHOOL  
EXTRACLASSROOM ACTIVITY FUNDS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<u>Extraclassroom Account</u>	<u>Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2022</u>
Balance Carried Forward	\$ 86,920	\$ 224,729	\$ 193,755	\$ 117,894
PMHS Band	1,575	2,939	3,112	1,402
PMHS Chorus	2,854	8,519	8,248	3,125
PMHS English	4,058	1,060	1,930	3,188
PMHS GSA	45	-	-	45
PMHS Orchestra	45	1,540	1,044	541
Record	4,936	26,911	6,207	25,640
Red Cross	607	195	617	185
Red & Black	744	-	316	428
Robotics Club	11,819	10,000	-	21,819
School Store	4,050	14,985	13,761	5,274
Science Club	2,105	108	547	1,666
Social Studies	2,589	-	-	2,589
Spanish Honor	1,580	2,033	829	2,784
Student Recognition	5,288	19,200	14,519	9,969
Tri Music	127	2,010	1,754	383
Varsity Cheerleaders	3,118	11,733	9,578	5,273
Virtual Enterprise	759	602	864	497
Total Buffalo High School	<u>\$ 133,219</u>	<u>\$ 326,564</u>	<u>\$ 257,081</u>	<u>\$ 202,702</u>

**PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT  
OREGON MIDDLE SCHOOL  
EXTRACLASROOM ACTIVITY FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<u>Extraclassesroom Account</u>	<u>Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2022</u>
8th Grade	\$ 4,407	\$ 5,381	\$ 9,296	\$ 492
All School Musical	10,577	4,984	7,149	8,412
Band	1,326	-	-	1,326
Oregon G.O.	364	1,258	925	697
Natl Jr Honor Society	3,962	1,609	2,676	2,895
Production	6,638	8,205	3,516	11,327
7th Grade	5,670	2,220	4,372	3,518
Theatre	2,171	-	2,171	-
Oregon Peer Med.	-	2,500	1,275	1,225
6th Grade	4,170	80	2,600	1,650
Yearbook	3,493	1,575	176	4,892
Total Oregon Middle School	<u>\$ 42,778</u>	<u>\$ 27,812</u>	<u>\$ 34,156</u>	<u>\$ 36,434</u>

**PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT  
SAXTON MIDDLE SCHOOL  
EXTRACLASROOM ACTIVITY FUNDS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<u>Extraclassroom Account</u>	<u>Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2022</u>
Library	\$ 1,632	\$ -	\$ 64	\$ 1,568
NJHS	1,436	798	765	1,469
SSGO	1,872	1,130	1,306	1,696
School Music	2,331	4,609	1,754	5,186
Stud Recognition	8,584	30,902	35,399	4,087
Yearbook	3,498	2,710	1,295	4,913
 Total Saxton Middle School	 <u>\$ 19,353</u>	 <u>\$ 40,149</u>	 <u>\$ 40,583</u>	 <u>\$ 18,919</u>



**PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT  
SOUTH OCEAN MIDDLE SCHOOL  
EXTRACLASROOM ACTIVITY FUNDS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<b>Extraclassesroom Account</b>	<b>Balance July 1, 2021</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Balance June 30, 2022</b>
Grade 8	\$ 371	\$ -	\$ -	\$ 371
National Junior Honor Society	431	1,462	737	1,156
School Play	5,562	11,408	7,991	8,979
Student Council	1,030	-	262	768
Student Reg	11,530	14,756	14,600	11,686
Yearbook	305	-	-	305
 Total South Ocean Middle School	 \$ 19,229	 \$ 27,626	 \$ 23,590	 \$ 23,265

**PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT  
ELEMENTARY SCHOOL  
EXTRACLASROOM ACTIVITY FUNDS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<u>Extraclassroom Account</u>	<u>Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2022</u>
Barton	\$ 3,607	\$ 54	\$ 566	\$ 3,095
Bay	18,867	860	1,817	\$ 17,910
Canaan	11,782	-	2,847	8,935
Eagle	14,268	3,798	5,898	12,168
Medford	17,543	2,500	4,594	15,449
River	2,137	74	1,265	946
Tremont	5,138	7,313	6,719	5,732
 Total Elementary School	 \$ 73,342	 \$ 14,599	 \$ 23,706	 \$ 64,235
 Total All Schools	 \$ 287,921	 \$ 436,750	 \$ 379,116	 \$ 345,555

**PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT  
EXTRACLASSROOM ACTIVITY FUNDS  
NOTE TO FINANCIAL STATEMENT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Financial Reporting Entity**

The extraclassroom activity funds represent funds of the students of the Patchogue-Medford 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 extra classroom 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 statement.