

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

**PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT**

**TABLE OF CONTENTS**

	<b><u>Page Number</u></b>
<b><u>INDEPENDENT AUDITOR’S REPORT AND FINANCIAL STATEMENT</u></b>	
Independent Auditor’s Report	
Statement of Cash Receipts and Disbursements For the Fiscal Year Ended June 30, 2023	1 – 6
Note to Financial Statement	7

---

**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, 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 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 12, 2023

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

<u>Extraclassroom Account</u>	<u>Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2023</u>
Class of 2017	\$ 1,033	\$ 1	\$ -	\$ 1,034
Class of 2020	8,479	6	-	8,485
Class of 2022	32,044	143	32,187	-
Class of 2023	3,986	92,598	65,093	31,491
Class of 2024	3,971	38,038	30,588	11,421
Class of 2025	11,129	14,503	14,270	11,362
Class of 2026	-	12,296	10,619	1,677
ACES	22,260	27,395	22,037	27,618
AFJROTC	1,872	11,754	12,158	1,468
Anchor Club	31	2,436	2,156	311
Candlelight	625	-	-	625
CTE	-	480	300	180
Corporate Raider	447	2,975	2,563	859
DECA	26	2,165	2,097	94
Empwrmnt	332	130	150	312
Fashion Design	315	6,310	5,445	1,180
FBLA	163	814	977	-
French Honor	572	547	437	682
G.O. Executive	10,524	7,473	6,489	11,508
General Interest	3,437	210	208	3,439
Hispanic Heritage	620	4,560	4,593	587
Honor Society	998	6,128	6,564	562
HS Dance Team	106	-	-	106
HS Musical	5,856	31,645	9,097	28,404
Interact	648	-	-	648
Intercambio	274	406	636	44
Italian Honor Society	1,494	606	250	1,850
Key Club	1,717	3,776	3,665	1,828
Leo Club	4	248	250	2
Math Club	116	-	-	116
Model U.N.	2,366	3,106	4,051	1,421
Natl Art Honor	1,343	1	401	943
Natl Hist Honor	233	-	60	173
Natl Bus Honor Society	41	679	250	470
P.A.C.K.	439	78	-	517
Photo Club	393	665	1,033	25
Balance Carried Forward	<u>117,894</u>	<u>272,172</u>	<u>238,624</u>	<u>151,442</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, 2023**

<u>Extraclassroom Account</u>	<u>Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2023</u>
Balance Carried Forward	\$ 117,894	\$ 272,172	\$ 238,624	\$ 151,442
PMHS Band	1,402	4,372	2,625	3,149
PMHS Chorus	3,125	9,302	8,208	4,219
PMHS English	3,188	2,052	2,224	3,016
PMHS GSA	45	-	-	45
PMHS Orchestra	541	-	375	166
Record	25,640	23,854	2,111	47,383
Red Cross	185	297	100	382
Red & Black	428	225	-	653
Robotics Club	21,819	9	11,637	10,191
School Store	5,274	1,661	4,157	2,778
Science Club	1,666	1,211	646	2,231
Social Studies	2,589	2	555	2,036
Spanish Honor	2,784	1,488	2,837	1,435
Student Recognition	9,969	9,661	12,260	7,370
Tri Music	383	6,308	3,495	3,196
Varsity Cheerleaders	5,273	16,212	21,405	80
Virtual Enterprise	497	6,621	4,036	3,082
 Total Buffalo High School	 <u>\$ 202,702</u>	 <u>\$ 355,447</u>	 <u>\$ 315,295</u>	 <u>\$ 242,854</u>

**PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT  
OREGON MIDDLE SCHOOL  
EXTRACLASSROOM ACTIVITY FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>Extraclassroom Account</u>	<u>Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2023</u>
8th Grade	\$ 492	\$ 30,058	\$ 10,162	\$ 20,388
All School Musical	8,412	3,951	5,549	6,814
Band	1,326	8,472	7,315	2,483
Oregon G.O.	697	832	1,114	415
Natl Jr Honor Society	2,895	1,453	1,480	2,868
Production	11,327	5,585	3,749	13,163
7th Grade	3,518	6,967	3,043	7,442
Oregon Peer Med.	1,225	1,158	1,156	1,227
6th Grade	1,650	21,542	6,968	16,224
Yearbook	4,892	723	178	5,437
Total Oregon Middle School	<u>\$ 36,434</u>	<u>\$ 80,741</u>	<u>\$ 40,714</u>	<u>\$ 76,461</u>

**PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT  
SAXTON MIDDLE SCHOOL  
EXTRACLASSROOM ACTIVITY FUNDS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>Extraclassroom Account</u>	<u>Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2023</u>
Library	\$ 1,568	\$ 1	\$ 125	\$ 1,444
NJHS	1,469	886	696	1,659
Sax Actors Inc	-	6,708	5,052	1,656
SSGO	1,696	311	1,230	777
School Music	5,186	6,369	3,071	8,484
Stud Recognition	4,087	70,558	56,087	18,558
Yearbook	4,913	3,466	2,473	5,906
 Total Saxton Middle School	 <u>\$ 18,919</u>	 <u>\$ 88,299</u>	 <u>\$ 68,734</u>	 <u>\$ 38,484</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, 2023**

<u>Extraclassesroom Account</u>	<u>Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2023</u>
Grade 8	\$ 371	\$ 46,548	\$ 37,379	\$ 9,540
National Junior Honor Society	1,156	593	69	1,680
School Play	8,979	16,177	6,283	18,873
Student Council	768	11	-	779
Student Reg	11,686	13,240	10,819	14,107
Yearbook	305	-	-	305
	<hr/>	<hr/>	<hr/>	<hr/>
Total South Ocean Middle School	<u>\$ 23,265</u>	<u>\$ 76,569</u>	<u>\$ 54,550</u>	<u>\$ 45,284</u>

**PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT  
ELEMENTARY SCHOOL  
EXTRACLASSROOM ACTIVITY FUNDS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>Extraclassroom Account</u>	<u>Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2023</u>
Barton	\$ 3,095	\$ 6,559	\$ 4,018	\$ 5,636
Bay	17,910	6,891	5,932	\$ 18,869
Canaan	8,935	11,397	5,010	15,322
Eagle	12,168	7,329	1,294	18,203
Medford	15,449	12,400	18,086	9,763
River	946	508	520	934
Tremont	5,732	4,946	5,945	4,733
 Total Elementary School	 <u>\$ 64,235</u>	 <u>\$ 50,030</u>	 <u>\$ 40,805</u>	 <u>\$ 73,460</u>
 Total All Schools	 <u>\$ 345,555</u>	 <u>\$ 651,086</u>	 <u>\$ 520,098</u>	 <u>\$ 476,543</u>

**PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT  
EXTRACLASSROOM ACTIVITY FUNDS  
NOTE TO FINANCIAL STATEMENT  
FOR THE FISCAL 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 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 in accordance with New York State Education Department requirements, 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. As a result, the accompanying financial statement and related note may not be suitable for another purpose other than as noted above.