

**SACHEM CENTRAL SCHOOL DISTRICT  
HOLBROOK, NEW YORK**

**EXTRACLASSROOM ACTIVITY FUNDS**

**REPORT ON AUDIT**

**FOR THE YEAR ENDED JUNE 30, 2009**

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## **INDEPENDENT AUDITORS' REPORT**

To the Board of Education of the  
Sachem Central School District  
Holbrook, New York

We have audited the Sachem Central School District's Extraclassroom Activity Funds Statement of Cash Receipts and Disbursements for the year ended June 30, 2009. This financial statement is the responsibility of the District's management. Our responsibility is to express an opinion on this financial statement 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 statement is free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, this financial statement is prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the aforementioned financial statement presents fairly, in all material respects, the cash transactions of the Extraclassroom Activity Funds of the Sachem Central School District for the year ended June 30, 2009, on the basis of accounting described in Note 1B.

R.S. Abrams & Co., LLP  
September 25, 2009

**SACHEM CENTRAL SCHOOL DISTRICT  
SACHEM HIGH SCHOOL NORTH  
EXTRACLASROOM ACTIVITY FUNDS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE YEAR ENDED JUNE 30, 2009**

DRAFT

Extraclassroom Account	Balance July 1, 2008	Receipts	Disbursements	Balance June 30, 2009
Class of 2011	\$513	\$4,533	\$2,873	\$2,173
Class of 2010	904	26,635	20,926	6,613
Class of 2012	0	3,082	2,672	410
Class of 2009	1,875	193,184	195,059	0
Student Organization I	0	10,394	10,394	0
Renaissance	107	48,250	44,414	3,943
SO II	16,117	26,976	43,093	0
Coca Cola I	1,650	2,948	2,070	2,528
Coca Cola II	203	3,739	1,755	2,187
Parking Lot	3,218	3,751	6,000	969
DECA	0	7,963	7,759	204
Northwind Newspaper	986	0	0	986
Drama	0	13,059	3,861	9,198
Shakespeare Club	0	328	300	28
Interact	101	1,131	917	315
School Store	503	48,076	47,905	674
DVD Yearbook	4,598	4,500	3,417	5,681
Yearbook	2,942	55,137	54,903	3,176
ASL	206	4,183	4,343	46
Cross Country - Boys	110	4,554	1,774	2,890
Girls Volleyball	213	0	0	213
Robotics Team	655	2,000	2,396	259
For Lang Honor Society	298	1,884	953	1,229
French Club	238	2,841	2,986	93
Varsity Football	413	13,027	12,576	864
Italian Club	875	901	1,776	0
Varsity Volleyball	809	1,726	1,863	672
Humans Relations Club	233	193	156	270
Nat'l Art Honor Society	442	1,622	1,230	834
Nat'l Honor Society	1,320	1,175	378	2,117
Science Honor Society	0	1,660	1,040	620
Model U.N.	16	698	635	79
Science Club/Olympiad	9	125	0	134
Spanish Club	3,633	3,176	5,341	1,468
Boys Varsity Golf	0	2,609	0	2,609
Fashion & Sewing	0	500	209	291
S.A.D.D.	0	130	0	130
Culinary Arts Club	0	1,000	1,000	0
WSHR	4,058	0	200	3,858
Young Adult Social Club	0	420	420	0
North TV Club	0	589	498	91
Cross Country - Girls	190	7,167	7,151	206
Project Adventure	4,163	13,447	13,439	4,171
Soccer - Boys Varsity	3,466	8,527	9,610	2,383
Student Athletics	522	0	0	522
Business Honor Society	1,114	5,344	2,181	4,277
Varsity Club	3,519	2,732	4,026	2,225
Field Trips	49	7,370	6,019	1,400
Total	<u>\$60,268</u>	<u>\$543,286</u>	<u>\$530,518</u>	<u>\$73,036</u>

**SACHEM CENTRAL SCHOOL DISTRICT  
SACHEM HIGH SCHOOL EAST CAMPUS  
EXTRACLASROOM ACTIVITY FUNDS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE YEAR ENDED JUNE 30, 2009**

DRAFT

Extraclassroom Account	Balance July 1, 2008	Receipts	Disbursements	Balance June 30, 2009
Class of 2012	\$0	\$1,158	\$1,158	\$0
Class of 2011	4,354	3,657	3,293	4,718
Class of 2010	4,344	15,432	15,544	4,232
Class of 2009	14,957	251,914	251,368	15,503
Athletic Association	13,999	13,725	15,518	12,206
Student Government	55,070	75,696	84,072	46,694
German Club	448	2,773	2,499	722
Drama Club	10,885	26,728	35,064	2,549
French Club	533	10,316	9,563	1,286
Music Council	4,047	3,592	3,972	3,667
School Store	9,852	23,162	23,400	9,614
Honor Society	2,713	2,805	1,606	3,912
Italian Club	538	2,147	2,060	625
Art Club	265	0	0	265
Chamber Orchestra	4,296	15,487	15,628	4,155
Spanish Club	352	1,701	2,022	31
Volunteer Club	11,811	17,492	22,865	6,438
Community Service	2,206	0	0	2,206
Marching Band	841	906	1,729	18
Science Olympiad	1,307	0	410	897
DECA Club	1,379	10,397	9,769	2,007
S.A.D.D.	202	1,261	574	889
Music Honor Society	1,030	3,512	2,599	1,943
Project Spectrum	758	2,367	2,424	701
Sign Language (ASL)	30	1,019	1,043	6
Art Honor Society	24	409	409	24
Future Teachers	904	790	458	1,236
Yearbook	8,213	1,053	6,200	3,066
Chess Club	9	950	878	81
Volleyball (B)	750	0	686	64
Volleyball (G)	116	0	104	12
X Country	2,778	5,399	4,553	3,624
Swim Team	1,865	840	1,886	819
Flamenco Club	70	0	0	70
Physics Club	331	14,560	13,979	912
Garden Club	94	0	0	94
Tennis club	140	0	0	140
Mentor Club	0	4,065	590	3,475
Video Yearbook	0	6,491	6,067	424
Foreign Language HS	0	2,121	1,645	476
Teens as Teachers	0	1,340	1,233	107
Gay/Straight Alliance	0	349	0	349
Total	<u>\$161,511</u>	<u>\$525,614</u>	<u>\$546,868</u>	<u>\$140,257</u>

**SACHEM CENTRAL SCHOOL DISTRICT  
SAGAMORE MIDDLE SCHOOL  
EXTRACLASSROOM ACTIVITY FUNDS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE YEAR ENDED JUNE 30, 2009**

DRAFT

<u>Extraclassroom Account</u>	<u>Balance July 1, 2008</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2009</u>
Battle of the Books	\$0	\$693	\$652	\$41
Building Leadership Team	368	0	368	0
Cheerleading	1,608	2,306	2,076	1,838
Drama Club	10,375	6,701	9,093	7,983
Field Trips	3,366	0	3,366	0
Frost Valley	4,400	0	4,400	0
Renaissance	2,088	0	1,643	445
School Store	307	611	447	471
Science Club	268	31,602	30,266	1,604
Student Government	8,285	124,543	121,735	11,093
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Total	<u>\$31,065</u>	<u>\$166,456</u>	<u>\$174,046</u>	<u>\$23,475</u>

**SACHEM CENTRAL SCHOOL DISTRICT  
SEQUOYA MIDDLE SCHOOL  
EXTRAClassroom Activity Funds  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE YEAR ENDED JUNE 30, 2009**

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<u>Extraclassroom Account</u>	<u>Balance July 1, 2008</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2009</u>
Student Government	\$27,457	\$82,899	\$87,826	\$22,530
Renaissance	4,197	8,639	8,232	4,604
Leader's Club	307	11,709	11,252	764
Drama	13,460	11,822	7,145	18,137
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Total	\$45,421	\$115,069	\$114,455	\$46,035
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**SACHEM CENTRAL SCHOOL DISTRICT  
SAMOSET MIDDLE SCHOOL  
EXTRACLASROOM ACTIVITY FUNDS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE YEAR ENDED JUNE 30, 2009**

DRAFT

<u>Extraclassroom Account</u>	<u>Balance July 1, 2008</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2009</u>
Classbook	\$0	\$8,767	\$8,317	\$450
Drama Club	4,154	5,358	5,134	4,378
H&C Scrap Club	358	95	297	156
St Gov Hist Trip 7	501	3,060	2,620	941
St Gov Hist Trip 8	2,012	12,205	9,794	4,423
Renaissance Club	7,446	9,210	11,068	5,588
SG Environment	49	45,314	44,239	1,124
Student Government	5,612	26,874	29,618	2,868
Student Gov't Field Trip 6	9,105	9,580	7,188	11,497
Student Gov't History 6	7,255	15,272	21,268	1,259
Jazz	2,523	29,155	24,724	6,954
Honor Society	476	1,206	1,243	439
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Total	<u>\$39,491</u>	<u>\$166,096</u>	<u>\$165,510</u>	<u>\$40,077</u>



**SACHEM CENTRAL SCHOOL DISTRICT  
SENECA JUNIOR HIGH  
EXTRACLASROOM ACTIVITY FUNDS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE YEAR ENDED JUNE 30, 2009**

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<u>Extraclassroom Account</u>	<u>Balance July 1, 2008</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2009</u>
Classbook	\$3,077	\$5,295	\$7,510	\$862
Critter Club	0	1,369	1,250	119
Drama Club	2,907	4,045	1,261	5,691
Leaders Club	338	1,390	1,357	371
Renaissance	-322	9,465	8,853	290
Science Club	0	2,805	2,063	742
Student Gov't	24,036	44,391	48,245	20,182
SG-Field Trip	0	41,870	32,586	9,284
SG-Frost Valley	0	25,674	24,486	1,188
SG-School Store	0	4,920	1,536	3,384
Book Account	948	0	948	0
Consumer	3,188	108	3,297	(1)
Field Trip	2,949	0	2,949	0
Frost Valley	987	0	987	0
Math Club	288	0	288	0
Seneca Cares	237	0	237	0
Student Gov't 2	117	776	893	0
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Total	<u>\$38,750</u>	<u>\$142,108</u>	<u>\$138,746</u>	<u>\$42,112</u>

**SACHEM CENTRAL SCHOOL DISTRICT**  
**CAYUGA ELEMENTARY SCHOOL**  
**EXTRAClassroom Activity Funds**  
**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

DRAFT

<u>Extraclassroom Account</u>	<u>Balance July 1, 2008</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2009</u>
Extraclassroom Activity Fund	\$10,916	\$38,998	\$42,702	\$7,212
Total	<u>\$10,916</u>	<u>\$38,998</u>	<u>\$42,702</u>	<u>\$7,212</u>

**SACHEM CENTRAL SCHOOL DISTRICT**  
**CHIPPEWA ELEMENTARY SCHOOL**  
**EXTRAClassroom Activity Funds**  
**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

DRAFT

<u>Extraclassroom Account</u>	<u>Balance July 1, 2008</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2009</u>
Extraclassroom Activity Fund	\$12,896	\$91,101	\$92,089	\$11,908
Total	<u>\$12,896</u>	<u>\$91,101</u>	<u>\$92,089</u>	<u>\$11,908</u>

**SACHEM CENTRAL SCHOOL DISTRICT**  
**GATELOT ELEMENTARY SCHOOL**  
**EXTRAClassroom Activity Funds**  
**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

DRAFT

<u>Extraclassroom Account</u>	<u>Balance July 1, 2008</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2009</u>
Extraclassroom Activity Fund	<u>\$2,775</u>	<u>\$21,239</u>	<u>\$17,462</u>	<u>\$6,552</u>
Total	<u><u>\$2,775</u></u>	<u><u>\$21,239</u></u>	<u><u>\$17,462</u></u>	<u><u>\$6,552</u></u>

**SACHEM CENTRAL SCHOOL DISTRICT**  
**GRUNDY ELEMENTARY SCHOOL**  
**EXTRACLASROOM ACTIVITY FUNDS**  
**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

DRAFT

<u>Extraclassroom Account</u>	<u>Balance July 1, 2008</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2009</u>
Extraclassroom Activity Fund	\$1,673	\$9,388	\$9,290	\$1,772
Total	<u>\$1,673</u>	<u>\$9,388</u>	<u>\$9,290</u>	<u>\$1,772</u>

**SACHEM CENTRAL SCHOOL DISTRICT**  
**HIAWATHA ELEMENTARY SCHOOL**  
**EXTRACLASSROOM ACTIVITY FUNDS**  
**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

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<u>Extraclassroom Account</u>	<u>Balance July 1, 2008</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2009</u>
Extraclassroom Activity Fund	\$6,697	\$43,850	\$45,793	\$4,754
Total	<u>\$6,697</u>	<u>\$43,850</u>	<u>\$45,793</u>	<u>\$4,754</u>

**SACHEM CENTRAL SCHOOL DISTRICT**  
**LYNWOOD ELEMENTARY SCHOOL**  
**EXTRAClassroom Activity Funds**  
**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

DRAFT

<u>Extraclassroom Account</u>	<u>Balance July 1, 2008</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2009</u>
Extra Classroom Activity Fund	<u>\$1,612</u>	<u>\$10,378</u>	<u>\$10,166</u>	<u>\$1,824</u>
Total	<u><u>\$1,612</u></u>	<u><u>\$10,378</u></u>	<u><u>\$10,166</u></u>	<u><u>\$1,824</u></u>

**SACHEM CENTRAL SCHOOL DISTRICT**  
**MERRIMAC ELEMENTARY SCHOOL**  
**EXTRAClassroom Activity Funds**  
**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

DRAFT

<u>Extraclassroom Account</u>	<u>Balance July 1, 2008</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2009</u>
Extraclassroom Activity Fund	\$8,426	\$11,048	\$12,543	\$6,931
Total	<u>\$8,426</u>	<u>\$11,048</u>	<u>\$12,543</u>	<u>\$6,931</u>



**SACHEM CENTRAL SCHOOL DISTRICT**  
**NOKOMIS ELEMENTARY SCHOOL**  
**EXTRAClassroom Activity Funds**  
**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

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<u>Extraclassroom Account</u>	<u>Balance July 1, 2008</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2009</u>
Extraclassroom Activity Fund	\$6,933	\$41,843	\$39,036	\$9,740
Total	<u>\$6,933</u>	<u>\$41,843</u>	<u>\$39,036</u>	<u>\$9,740</u>

**SACHEM CENTRAL SCHOOL DISTRICT**  
**TAMARAC ELEMENTARY SCHOOL**  
**EXTRACLASSROOM ACTIVITY FUNDS**  
**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

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<u>Extraclassroom Account</u>	<u>Balance July 1, 2008</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2009</u>
Extraclassroom Activity Fund	\$2,781	\$20,461	\$20,294	\$2,948
Total	<u>\$2,781</u>	<u>\$20,461</u>	<u>\$20,294</u>	<u>\$2,948</u>

**SACHEM CENTRAL SCHOOL DISTRICT**  
**TECUMSEH ELEMENTARY SCHOOL**  
**EXTRACLASSROOM ACTIVITY FUNDS**  
**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

DRAFT

<u>Extraclassroom Account</u>	<u>Balance July 1, 2008</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2009</u>
Extraclassroom Activity Fund	<u>\$1,525</u>	<u>\$18,525</u>	<u>\$18,838</u>	<u>\$1,212</u>
Total	<u><u>\$1,525</u></u>	<u><u>\$18,525</u></u>	<u><u>\$18,838</u></u>	<u><u>\$1,212</u></u>

**SACHEM CENTRAL SCHOOL DISTRICT**  
**WAVERLY ELEMENTARY SCHOOL**  
**EXTRAClassroom Activity Funds**  
**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

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<u>Extraclassroom Account</u>	<u>Balance July 1, 2008</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2009</u>
Extraclassroom Activity Fund	\$7,695	\$53,225	\$50,219	\$10,701
Total	<u>\$7,695</u>	<u>\$53,225</u>	<u>\$50,219</u>	<u>\$10,701</u>

**SACHEM CENTRAL SCHOOL DISTRICT**  
**WENONAH ELEMENTARY SCHOOL**  
**EXTRAClassroom Activity Funds**  
**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

DRAFT

<u>Extraclassroom Account</u>	<u>Balance July 1, 2008</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2009</u>
Extraclassroom Activity Fund	\$4,046	\$20,344	\$21,687	\$2,702
Total	<u>\$4,046</u>	<u>\$20,344</u>	<u>\$21,687</u>	<u>\$2,702</u>

**SACHEM CENTRAL SCHOOL DISTRICT  
EXTRACLASSROOM ACTIVITY FUNDS  
NOTE TO FINANCIAL STATEMENT  
AT JUNE 30, 2009**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Financial Reporting Entity**

The extraclassroom activity funds represent funds of the students of 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 Districts 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 Assets – Fiduciary Funds.

**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.