

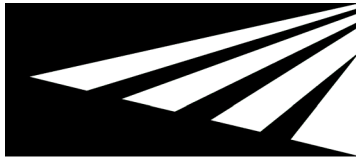


**BYRAM HILLS CENTRAL SCHOOL DISTRICT
EXTRACURRICULAR ACTIVITY FUNDS
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
JUNE 30, 2021**

**BYRAM HILLS CENTRAL SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS
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NawrockiSmith

CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON EXTRACLASSROOM
ACTIVITY FUNDS FINANCIAL STATEMENTS**

To the Board of Education of the
Byram Hills Central School District
Armonk, New York:

We have audited the accompanying statement of cash receipts and disbursements of the various Extraclassroom Activity Funds of the Byram Hills Central School District (the "District") for the year ended June 30, 2021, and the related note to financial statements, which collectively comprise the financial statements of the District's Extraclassroom Activity Funds.

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 1; 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 fraud or error.

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 statement of cash receipts and disbursements are free of 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 audit opinion.

Opinion

In our opinion, the statement of cash receipts and disbursements referred to above present fairly, in all material respects, the cash receipts and disbursements of the Extraclassroom Activity Funds of the Byram Hills Central School District for the year ended June 30, 2021 in accordance with the basis of accounting described in Note 1.

Basis of Accounting

We draw attention to Note 1 of these financial statements, which describes the basis of accounting. The financial statements are 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.

Hauppauge, New York
October 12, 2021

Nawrocki Smith LLP

**BYRAM HILLS CENTRAL SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

	Cash Balances July 1, 2020	Receipts	Disbursements	Cash Balances June 30, 2021
High School:				
Class of 17	\$ 678.51	\$ -	\$ -	\$ 678.51
Class of 19	7,288.02	-	-	7,288.02
Class of 20	4,428.13	-	3,991.80	436.33
Class of 21	3,476.47	32,531.00	27,618.83	8,388.64
Class of 22	1,863.49	470.00	-	2,333.49
Class of 23	962.59	-	-	962.59
Class of 24	-	2,646.00	2,037.48	608.52
Arch Yearbook	15,397.71	4,255.20	2,024.89	17,628.02
Art Team	629.17	-	76.39	552.78
Band	393.05	392.00	392.00	393.05
Choir	23,830.37	328.00	20,178.00	3,980.37
Debate Team	1,425.24	13,986.00	13,407.66	2,003.58
Grade Activities Board	5,443.90	671.00	671.00	5,443.90
Harvard Model Congress	321.43	815.00	552.50	583.93
Homecoming	1,061.78	-	-	1,061.78
Interact Club	1,853.75	-	-	1,853.75
One World	940.00	465.00	1,000.00	405.00
Orchestra	217.49	78.00	174.00	121.49
Outdoor Club	815.39	-	-	815.39
Red Ribbon	280.86	-	-	280.86
Sales tax	914.19	742.65	1,029.58	627.26
Science Research	489.87	-	63.81	426.06
Stage	30,868.34	8,659.00	15,673.24	23,854.10
Stage II	12,276.74	-	232.49	12,044.25
Student General Fund	3,217.47	6,827.50	5,802.01	4,242.96
Students Serving Soldiers	3,908.79	-	-	3,908.79
Y.A.C.	972.40	726.00	1,500.00	198.40
Youth to Youth	1,038.44	-	72.07	966.37
	<u>\$ 124,993.59</u>	<u>\$ 73,592.35</u>	<u>\$ 96,497.75</u>	<u>\$ 102,088.19</u>

The accompanying note is an integral
part of this financial statement.

**BYRAM HILLS CENTRAL SCHOOL DISTRICT
EXTRACLASROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
(continued)
FOR THE YEAR ENDED JUNE 30, 2021**

	Cash Balances July 1, 2020	Receipts	Disbursements	Cash Balances June 30, 2021
Middle School:				
Boston Trip	\$ 37,627.61	\$ -	\$ -	\$ 37,627.61
Drama Club	10,357.35	-	-	10,357.35
Power of One Club	26.54	2,150.00	2,150.00	26.54
Student Council	6,388.19	-	555.00	5,833.19
Variety Show	4,356.78	-	-	4,356.78
Washington	37,978.26	4,900.00	-	42,878.26
Yearbook	3,396.00	786.00	1,074.71	3,107.29
	<u>\$ 100,130.73</u>	<u>\$ 7,836.00</u>	<u>\$ 3,779.71</u>	<u>\$ 104,187.02</u>

The accompanying note is an integral
part of this financial statement.

**BYRAM HILLS CENTRAL SCHOOL DISTRICT
EXTRACLASROOM ACTIVITY FUNDS
NOTE TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The transactions of the Extraclassroom Activity Funds are considered part of the reporting entity of the Byram Hills Central School District.

The accounts of the Extraclassroom Activity Funds of the District are maintained on a cash basis, and the statement of cash receipts and disbursements reflect only cash received and disbursed. Therefore, receivables and payables, inventories, 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.