

**BRIGHTON CENTRAL SCHOOL DISTRICT**

**EXTRACLASSROOM ACTIVITY FUNDS**

**FINANCIAL REPORT**

**For Year Ended June 30, 2021**



**MENGEL METZGER BARR & CO. LLP**

Certified Public Accountants

## TABLE OF CONTENTS

Independent Auditors' Report	1 – 2
Statement of Cash Receipts and Disbursements for year ended June 30, 2021	3 - 4
Notes to Financial Statement	5
Auditors' Findings and Evaluation	6 - 7

## INDEPENDENT AUDITORS' REPORT

To the Board of Education  
Brighton Central School District, New York

We have audited the accompanying statement of cash receipts and disbursements of the Extraclassroom Activity Funds of the Brighton Central School District for the year ended June 30, 2021 and the related notes to the financial statement.

### *Management's Responsibility 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 1; this includes 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.

### *Auditor's Responsibility*

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 from misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statement 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 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 statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Basis for Qualified Opinion***

Internal accounting controls are limited over the cash receipts from the point of collection to the time of submission to the Central Treasurer. Accordingly, it was impracticable to extend our audit of such receipts beyond the amounts recorded.

### ***Qualified Opinion***

In our opinion, except for the possible effects of the matter discussed in the basis for qualified opinion paragraph, the financial statement referred to in the first paragraph presents fairly, in all material respects, the cash receipts and disbursements of the Extraclassroom Activity Funds of Brighton Central School District for the year ended June 30, 2021, in accordance with the cash basis of accounting as described in Note 1.

### ***Basis of Accounting***

We draw attention to Note 1 of the financial statement, which describes the basis of accounting. This 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 that matter.

*Mengel, Metzger, Barw & Co. LLP*

Rochester, New York  
December 3, 2021

**BRIGHTON CENTRAL SCHOOL DISTRICT  
EXTRACLASSROOM ACTIVITY FUNDS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
For Year Ended June 30, 2021**

<b><u>Brighton High School:</u></b>	<b><u>Cash Balance July 01, 2020</u></b>	<b><u>Receipts</u></b>	<b><u>Disburse- ments</u></b>	<b><u>Cash Balance June 30, 2021</u></b>
Class of 2019	\$ 2,074	\$ -	\$ 2,074	\$ -
Class of 2020	11,745	250	11,995	-
Class of 2021	4,237	3,962	2,969	5,230
Class of 2022	2,494	3,735	213	6,016
Class of 2023	2,950	1,052	-	4,002
Class of 2024	-	6,497	141	6,356
Anime Club	640	-	-	640
Asian Student Association	68	-	-	68
Best Buddies	-	604	23	581
Bookstore	548	3,489	2,819	1,218
Bremen Exchange	2,708	-	-	2,708
BSU	559	100	-	659
Chess Club	25	-	-	25
Concert Choir	487	-	-	487
Crazy Pitches	1,136	-	-	1,136
Debate Team	680	1,290	1,149	821
DECA	216	1,979	2,195	-
Drama Club	1,367	450	450	1,367
FBLA	1,268	130	1,369	29
Fishing Club	952	-	-	952
French Club	228	-	58	170
Friends of Rachel	285	604	-	889
Galaxy Club	2,280	77	10	2,347
German Club	32	-	-	32
Great Grandpa's Kitchen	81	-	81	-
Habitat for Humanity	1,811	-	1,811	-
Helping Hands	778	-	778	-
Interact Club	399	-	399	-
International Club	530	603	-	1,133
Israel Exchange	149	-	-	149
Jazz Band	4,017	408	762	3,663
Key Club	686	795	554	927
Kick Cancer's Butt-On	750	-	-	750
Library Club	469	-	135	334
Lorax Club	100	-	-	100
Mock Trial	806	-	-	806
Model United Nations	4,435	-	50	4,385
Mosaic Club	1	-	-	1
Music Production Club	229	350	-	579
Muslim Student Association	700	-	-	700
Natural Helpers	1,112	-	-	1,112
<b>Subtotal</b>	<b><u>\$ 54,032</u></b>	<b><u>\$ 26,375</u></b>	<b><u>\$ 30,035</u></b>	<b><u>\$ 50,372</u></b>

	<u>Cash Balance</u> <u>July 01, 2020</u>	<u>Receipts</u>	<u>Disburse-</u> <u>ments</u>	<u>Cash Balance</u> <u>June 30, 2021</u>
<b>Carry Over Total</b>	\$ 54,032	\$ 26,375	\$ 30,035	\$ 50,372
Outdoor Club	14,314	3,750	973	17,091
Performing Arts	72,647	3,505	9,704	66,448
Physics Club	131	-	-	131
Publications - Crossroads	12,671	10,889	356	23,204
Publications - Trapezoid	3,064	780	238	3,606
Recycle Club	1,317	-	-	1,317
Rennes Exchange	213	-	-	213
Sales Tax	-	724	195	529
Science Olympiad	5,103	-	289	4,814
Science Research Club	632	-	-	632
Ski Club	3,508	-	-	3,508
Student Council	18,885	831	129	19,587
Students for a Tolerant Community	278	-	-	278
Vocal Group	7,154	270	1,553	5,871
Whale Watch	3,191	-	-	3,191
Women's Awareness	258	-	-	258
<b>Total Brighton High School</b>	<b>\$ 197,398</b>	<b>\$ 47,124</b>	<b>\$ 43,472</b>	<b>\$ 201,050</b>
<b><u>Twelve Corners Middle School</u></b>				
Foreign Language	\$ 16	\$ -	\$ -	\$ 16
ODE/Outdoor Edu.	3,359	8,333	5,479	6,213
Science Exploration Days	35	165	162	38
Seabreeze Trip	5,324	16,529	12,915	8,938
Show Choir	3,694	108	403	3,399
Ski Club	4,711	-	359	4,352
Student Council	12,243	-	-	12,243
Student Store	1,028	-	-	1,028
Vermont Trip	50	-	-	50
Washington Trip	1,544	-	-	1,544
Yearbook	4,632	-	612	4,020
Sales Tax	4	-	4	-
<b>Total Twelve Corners Middle School</b>	<b>\$ 36,640</b>	<b>\$ 25,135</b>	<b>\$ 19,934</b>	<b>\$ 41,841</b>
<b>GRAND TOTAL</b>	<b>\$ 234,038</b>	<b>\$ 72,259</b>	<b>\$ 63,406</b>	<b>\$ 242,891</b>

(See accompanying notes to financial statement)

**BRIGHTON CENTRAL SCHOOL DISTRICT**

**EXTRACLASSROOM ACTIVITY FUNDS**

**NOTES TO FINANCIAL STATEMENT**

**June 30, 2021**

**(Note 1)      Accounting Policy:**

The transactions of the Extraclassroom Activity Funds are considered part of the reporting entity of the Brighton Central School District. Consequently, the cash balances are included in the financial statements of the School District as part of the Custodial Fund.

The accounts of the Extraclassroom Activity Funds of the Brighton Central School District are maintained on a cash basis, and the statement of cash receipts and disbursements reflects only cash received and disbursed. Therefore, receivables and payables, inventories, long-lived assets, and accrued income and expenses, which would be recognized under generally accepted accounting principles, and which may be material in amount, are not recognized in the accompanying financial statement.

**(Note 2)      Cash and Cash Equivalents:**

Cash and cash equivalents is comprised of two checking accounts. The balance in these accounts is fully covered by FDIC insurance.

**(Note 3)      COVID-19**

On January 30, 2020, the World Health Organization (WHO) announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the “COVID-19 outbreak”) and the risk to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, limited activities and student involvement in the Extraclassroom activities and transactions have resulted from the date of closure through the end of the 2020-21 fiscal year.

**BRIGHTON CENTRAL SCHOOL DISTRICT**  
**EXTRACLASSROOM ACTIVITY FUNDS**  
**AUDITORS' FINDINGS AND EVALUATION**

We have examined the statement of cash receipts and disbursements of the Brighton Central School District's Extraclassroom Activity Funds for the year ended June 30, 2021. As part of our examination, we made a study and evaluation of the system of internal accounting control to the extent we deemed necessary to render our opinion.

There are inherent limitations in considering the potential effectiveness of any system of internal accounting control. Human errors, mistakes of judgment and misunderstanding of instructions limit the effectiveness of any control system. In particular, cash being handled by numerous students and faculty advisors at various functions provides an atmosphere of limited control over those receipts.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

**Prior Year Deficiency Pending Corrective Action:**

**Internal Accounting Control**

During the course of our examination we noted the Student Treasurer for the Twelve Corners Middle School Outdoor Education Club did not maintain a separate set of books for the Club's financial activity. In addition, there was no student involvement in the financial transactions for the Club.

**Current Year Deficiency in Internal Control:**

**Receipt –**

Our examination revealed one instance in the Brighton High School Crossroads Club and one instance in the Twelve Corners Middle School Show Choir of untimely deposits.



**Other Item:**

The following item is not considered to be a deficiency in internal control; however, we consider it an other item which we would like to communicate to you as follows:

**Inactive Clubs –**

As indicated on the statement of cash receipts and disbursements the following clubs were financially inactive during the 2020-21 fiscal year:

<u>Brighton High School</u>		<u>Twelve Corners Middle School</u>
Amine Club	Israel Exchange	Foreign Language
Asian Student Association	Kick Cancer's Butt-On	Student Council
Bremen Exchange	Lorax Club	Student Store
Chess Club	Mock Trail	Vermont Trip
Concert Choir	Mosaic Club	Washington Trip
Crazy Pitches	Muslim Student Association	
Fishing Club	Natural Helpers	
German Club		

**Prior Year Recommendations:**

We are pleased to report the following prior year recommendations have been implemented to our satisfaction:

**Brighton High School –**

1. The Student Treasurer for the Class of 2023 maintained a separate set of books for the Club.
2. Awards given out were approved by the students in the respective clubs meeting minutes.
3. The HS Outdoor Club had student involvement in the collection of cash during the year.

**Twelve Corners Middle School –**

1. No donations were made without the students approving the donation in the respective clubs meeting minutes.

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We wish to express our appreciation to all client personnel for the courtesies extended to us during the course of our examination.

*Mengel, Metzger, Baw & Co. LLP*

Rochester, New York  
December 3, 2021