### ARLINGTON CENTRAL SCHOOL DISTRICT

EXTRACLASSROOM ACTIVITY FUND

FINANCIAL STATEMENTS

For the Year Ended June 30, 2015

### ARLINGTON CENTRAL SCHOOL DISTRICT TABLE OF CONTENTS

	Page
EXTRACLASSROOM ACTIVITY FUND	
Independent Auditor's Report	1-2
Statement of Assets, Liabilities, and Fund Equity - Cash Basis	3
Statement of Revenues, Expenditures, and Changes in Fund Equity - Cash Basis	4
Notes to Financial Statements	5
Supplemental Schedule of Cash Receipts and Disbursements – Cash Basis	6-7



200 E. Garden St., P.O.Box 4300, Rome, N.Y. 13442-4300 315-336-9220 Fax: 315-336-0836

#### **Independent Auditor's Report**

To the Board of Education of Arlington Central School District

#### Report on the Financial Statements

We have audited the accompanying financial statements of the Extraclassroom Activity Fund of Arlington Central School District, which comprise the statement of assets, liabilities, and fund equity - cash basis as of June 30, 2015, and the related statement of revenues, expenditures, and changes in fund equity - cash basis for the year then ended, and the related notes to the financial statements.

#### 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 as 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 financial statements are free from 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 District'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 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 statements.

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**

Due to the fact that accounting controls generally are not exercised by students over cash receipts at the point of collection to the time of submission to the central treasurer, it was impracticable to extend our audit of such receipts beyond the amounts recorded.

#### **Qualified Opinion**

In our opinion, except for the effects of any adjustments which might have resulted had the cash collections referred to above been susceptible to satisfactory audit tests, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund equity of the Extraclassroom Activity Fund of Arlington Central School District at June 30, 2015, and its revenues, expenditures, and changes in fund equity for the year then ended in accordance with the basis of accounting described in Note 1.



#### **Basis of Accounting**

We draw attention to Note 1 of the 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 that matter.

#### Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule on pages 6 and 7 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, except for the effects of any adjustments that might have been determined to be necessary had we been able to perform adequate auditing procedures in regard to the receipts referred to in the third preceding paragraph, the information is fairly stated in all material respects in relation to the financial statements as a whole.

D'arcangelo + Co., LLP

Rome, New York

October 7, 2015

# ARLINGTON CENTRAL SCHOOL DISTRICT EXTRACLASSROOM ACTIVITY FUND STATEMENT OF ASSETS, LIABILITIES, AND FUND EQUITY - CASH BASIS June 30, 2015

Aggets	
Assets Cash	\$ <u>299,324</u>
Total Assets	\$ <u>299,324</u>
Fund Equity	
Fund Equity	¢ 200 204
Assigned	\$ <u>299,324</u>
Total Fund Equity	\$ <u>299,324</u>

# ARLINGTON CENTRAL SCHOOL DISTRICT EXTRACLASSROOM ACTIVITY FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND EQUITY - CASH BASIS For the Year Ended June 30, 2015

Revenues	
Charges for Services, Sale of Property, and Miscellaneous	\$ 882,585
Total Revenues	882,585
Expenditures	
Instruction - Club Activities	882,000
Total Expenditures	882,000
Excess Revenues over Expenditures	585
Fund Equity, Beginning of Year	298,739
Fund Equity, End of Year	\$ <u>299,324</u>

#### ARLINGTON CENTRAL SCHOOL DISTRICT EXTRACLASSROOM ACTIVITY FUND NOTES TO FINANCIAL STATEMENTS For the Year Ended June 30, 2015

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### **Operations**

The transactions of the Extraclassroom Activity Fund are not considered part of the reporting entity of the Arlington Central School District. The related year-end cash balances are shown as part of the Arlington Central School District's Fiduciary Fund with the offset being shown as a liability.

The Board of Education makes rules and regulations for the conduct, operation, and maintenance of the Extraclassroom Activity Fund and for the safeguarding, accounting, and auditing of all monies received and derived therefrom.

#### Basis of Accounting

The books and records of the School District's Extraclassroom Activity Fund are maintained on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under this basis of accounting, revenues are recognized when cash is received, and expenditures are recognized when cash is disbursed.

#### Fund Equity Assigned

Fund equity includes amounts that are constrained by the Extraclassroom Activity Funds of Arlington Central School District's intent to be used for specific purposes of the respective activity, but are neither restricted nor committed.

#### Cash and Cash Equivalents

The Fund's cash and cash equivalents consist of cash on hand, demand deposits, and short-term investments with original maturities of three months or less from date of acquisition. New York State law governs the School District's investment policies. Resources must be deposited in Federal Deposit Insurance Corporation (FDIC) insured commercial banks or trust companies located within the State. Permissible investments include obligations of the United States Treasury, United States Agencies, repurchase agreements, and obligations of New York State or its localities.

Collateral is required for demand and time deposits and certificates of deposit not covered by FDIC insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the State and its municipalities and Districts.

#### 2. CUSTODIAL CREDIT RISK

Custodial credit risk is the risk that in the event of a bank failure, the Fund's deposits may not be returned to it. As of June 30, 2014, the School District's Extraclassroom total bank balances of \$388,544 were covered by FDIC insurance of \$250,000 and \$138,544 was uninsured and uncollateralized.

#### 3. MIDDLE SCHOOL CLOSURE

Arlington Middle School was approved to be closed for the 2014-2015 school year by the Board of Education. All students and staff were transferred to the remaining schools. Extraclassroom Activity Fund remaining balances were transferred to Arlington High School and LaGrange Middle School Student Council and Drama Club during the year ended June 30, 2015, as noted in the supplemental schedule on pages 6 and 7.

## ARLINGTON CENTRAL SCHOOL DISTRICT EXTRACLASSROOM ACTIVITY FUND SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - CASH BASIS For the Year Ended June 30, 2015

	Activities		alance at 7/01/14		Cash Receipts	Cash Disbursements		Balance at 06/30/15
Admiral Players         \$ 35,541 \$ 94,994 \$ 101,487 \$ 29,0         Amcan Concerns         726         726         726         726         726         726         726         726         726         726         726         726         726         726         726         726         726         726         726         726         726         726         726         726         726         726         726         727         721         726         727         721         727         721         722         721         725         722         721         725         722         721         725         725         722         721         725         725         722         721         725         725         721         725         725         725         721         725         725         725         721         725         725         721         725         725         721         725         725         721         725         725         721         725         725         721         725         725         721         725         725         721         725         725         721         726         726         726         726         726         726			7/01/14	_	Receipts	Disbursements	_	00/30/13
Arican Concerns Amnesty Amnesty Amoethy Amnesty Amoethy Amoethy Amoethy Amoethy Anchors 22,915 Anchors 3,749 500 459 3,749 500 459 3,749 500 459 3,749 500 Asthetic Student Organization 73,954 71,666 182,488 63,0 Awareness 1,961 14,420 14,177 2,2 Bit Sky Acting 572 21 572 12 573 574 572 572 12 574 575 574 572 574 574 575 574 575 574 575 576 576 577 577 577 577 577 577 577		\$	35 541	\$	94 994	\$ 101.487	\$	29 048
Amnesty		Ψ	,	Ψ	24,224		Ψ	22,040
Arhlorors								
Arlingtonian 3,749 500 459 3.7 Arlhelic Student Organization 73,954 171,606 182,488 63,0 Awareness 1,961 14,420 14,177 2,2 Blue Sky Acting 572 21 5 Bridges to Community 2,395 2,395 Class of 2014 13,869 13,869 Class of 2015 3,632 155,604 148,495 Class of 2016 1,283 63,191 62,570 1,9 Class of 2016 1,283 63,191 62,570 1,9 Class of 2017 215 3,371 1,133 2,4 Class of 2018 4,690 4,412 2 Culinary Arts 36 13,051 12,677 4 Class of 2018 48,11 575 690 1,6 Equestrian Club 560 527 Fashion 120 560 527 Fashion 120 57 French Honor Society 5624 1,785 1,493 9 Friends of Rachel 5,080 1,738 2,432 4,31 Claris Learn International 61 Clic 385 Interact 1,030 1,962 1,981 1,0 Cliral Indian 424 2,344 2,429 33 Italian Honor Society 498 1,614 1,320 77 Brazz Band 3,164 8,944 8,482 3,66 Link Crew 3,392 3,25 718 2,92 Marching Band 544 2,101 20,921 77 Marine Biology 1,178 Marine Biology 1,179 Marine Marin	-				60.850			10 661
Athletic Student Organization 73,954 171,606 182,488 63,0 Awareness 1,961 14,420 14,177 2,2 Blue Sky Acting 572 21 21 5.5 Bridges to Community 2,395 2,395 1288 6188 6188 6188 6188 6188 6188 6188								
Awareness   1,961								
Blue Sky Acting Bridges to Community 2,395 2,395 Class of 2014 13,869 13,869 13,869 Class of 2014 13,869 13,869 10,7 Class of 2016 1,283 63,191 62,570 1,9 Class of 2016 1,283 63,191 62,570 1,9 Class of 2017 215 3,371 1,133 2,4 Class of 2018 4,690 4,412 2 Culinary Arts 36 13,051 12,677 4 Debate 481 195 600 1,6 Everness 11,811 575 600 1,6 Evernes 11,126 129 207 1,0 Class of 2018 2018 2018 2019 2019 2019 2019 2019 2019 2019 2019								
Bridges to Community   1,369   1,369   13,869   13,869   13,869   13,869   13,869   13,869   13,869   13,869   13,869   13,869   148,495   10,7   12,885   10,7   12,885   10,7   12,885   12,183   13,181   12,577   14,183   12,47   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,183   14,1						17,177		593
Class of 2014         13,869         13,869           Class of 2016         1,283         63,191         62,570         1,9           Class of 2016         1,283         63,191         62,570         1,9           Class of 2018         4,690         4,412         2           Culinary Arts         36         13,051         12,677         4           Debate         481         195         60         1,6           Everness         1,811         575         600         1,6           Eucestrian Club         560         527         1           Equestrian Club         120         18,6         13,030         8           French         1,126         129         207         1,0           French Honor Society         624         1,785         1,493         9           French Honor Society         624         1,785         1,493         9           French Honor Society         624         1,785         1,493         9           French Honor Society         3,85         1,385         1         33         1         1         1         1         1         1         1         1         1         1         1	· -		312			2 305		373
Class of 2015         3,632         155,604         148,495         10,7           Class of 2016         1,283         63,191         62,570         13         2,4           Class of 2017         215         3,371         1,133         2,4           Class of 2018         4,690         4,412         2         2           Culinary Arts         36         13,051         12,677         4           Debate         481         195         60         1,6         5         6         5         1,6         5         6         5         7         6         6         6         1,6         5         6         5         7         1,6         6         6         527         7         1,6         6         6         527         7         1,6         6         1,6         1,6         1,6         1,6         1,6         1,6         1,6         1,6         1,6         1,6         1,6         1,6         1,6         1,6         1,6         1,6         1,6         1,6         1,6         1,6         1,6         1,6         1,6         1,6         1,6         1,6         1,6         1,6         1,6         1,6         1,6         1,6			13 860		2,373			
Class of 2016         1,283         63,191         62,570         1,9           Class of 2017         215         3,371         1,133         2,4           Clais of 2018         4,690         4,412         2,4           Culinary Arts         36         13,051         12,677         4           Debate         481         195         66           Everness         1,811         575         690         1,6           Equestrian Club         560         527         1           Fashion         120         11         1         1         1         1         1,6         1         2         1         1,0         1         1         1         1         1         1,0         1         1,0         1         1         1         1         1,0         1         1,0         1         1,0         1         1,0         1         1,0         1         1,0         1,0         1         1,0         1         1,0         1         1,0         1         1,0         1         1,0         1         1,0         1         1,0         1         1,0         1         1,0         1         1,0         1         1,0 <td></td> <td></td> <td></td> <td></td> <td>155 604</td> <td></td> <td></td> <td>10.741</td>					155 604			10.741
Class of 2017         215         3,371         1,133         2,4           Class of 2018         4,690         4,412         2           Culinary Arts         36         13,051         12,677         4           Debate         481         195         6           Everness         1,811         575         690         1,6           Equestrian Club         560         527         1           Fashion         120         1         1           French         1,126         129         207         1,0           French Honor Society         624         1,785         1,493         9           Friends of Rachel         5,080         1,738         2,432         4,3           German         321         321         321           Girls Learn International         10         1962         1,981         1,0           Glee         385         1         385         Interact         1,030         1,962         1,981         1,0           Italian Honor Society         498         1,614         1,320         7         3         3         36         1         1,0         1         3         2         3								
Class of 2018						•		
Culinary Arts         36         13,051         12,677         4           Debate         481         195         6           Everness         1,811         575         690         1,6           Equestrian Club         560         527         1           Fashion         120         1         1           FBLA         267         13,567         13,030         8           French         1,126         129         207         1,0           French Honor Society         624         1,785         1,493         9           French Honor Society         624         1,785         1,493         9           German         321         321         321         321           Girls Learn International         10         10         10         10           Glee         385         385         1         385         1         1         10         10         11         11         10         11         11         11         11         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1			213		,	,		2,433
Debate         481         195         690         1,6           Everness         1,811         575         690         1,6           Equestrian Club         560         527         1           Fashion         120         13,567         13,030         8           French         1,126         129         207         1,0           French Honor Society         624         1,785         1,493         9           Friends of Rachel         5,080         1,738         2,432         4,3           German         321         321         321         321           Girls Learn International         10         1,962         1,981         1,0           Interact         1,030         1,962         1,981         1,0           Italian         424         2,344         2,429         33           Italian Honor Society         498         1,614         1,320         7           Jazz Band         3,164         8,944         8,482         3,6           Link Crew         3,392         325         718         2,99           Marching Band         544         21,101         20,921         7           Marine Biol			26					410
Everness   1,811	•					12,077		676
Equestrian Club         560         527           Fashion         120         11           FBLA         267         13,567         13,030         8           French         1,126         129         207         1,0           French Honor Society         624         1,785         1,493         9           Friends of Rachel         5,080         1,738         2,432         4,31           German         321         321         321         321           Girls Learn International         10         10         385         385         Interact         1,030         1,962         1,981         1,0         1,1         1,0         1,1         1,0         1,0         1,0         1,0         1,0         1,0         1,0         1,0         1,0         1,0         1,0         1,0         1,0         1,0         1,0         1,0         1,0         1,0         1,0         1,0         1,0         1,0         1,0         1,0         1,0         1,0         1,0         1,0         1,0         1,0         1,0         1,0         1,0         1,0         1,0         1,0         1,0         1,0         1,0         1,0         1,0         1,0 <td></td> <td></td> <td></td> <td></td> <td></td> <td>600</td> <td></td> <td></td>						600		
Fashion         120         1.1         FBLA         267         13,567         13,030         18           French         1,126         129         207         1,0           French Honor Society         624         1,785         1,493         9           French Gorman         321         321         322         4,33           German         321         10         385         385         1         362         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1 <td< td=""><td></td><td></td><td>1,011</td><td></td><td></td><td></td><td></td><td></td></td<>			1,011					
FBLA         267         13,567         13,030         8           French         1,126         129         207         1,0           French Honor Society         624         1,785         1,493         9           Friends of Rachel         5,080         1,738         2,432         4,33           German         321         321         321           Girls Learn International         10         10         10           Glee         385         385         1           Interact         1,030         1,962         1,981         1,0           Italian Honor Society         498         1,614         1,320         7           Jazz Band         3,164         8,944         8,482         3,6           Link Crew         3,392         325         718         2,9           Marching Band         544         21,101         20,921         7           Marine Biology         1,178         994         13           Marine Biology         1,178         994         13           Mixed Ensembles         4,634         14,599         16,186         3,0           Model UN         1,186         8,111         8,640			120		300	327		33
French         1,126         129         207         1,0           French Honor Society         624         1,785         1,493         9           Friends of Rachel         5,080         1,738         2,432         4,31           German         321         321         321           Girls Learn International         10         10         10           Glee         385         385         1,981         1,0           Interact         1,030         1,962         1,981         1,0           Italian Honor Society         498         1,614         1,320         7           Jazz Band         3,164         8,944         8,482         3,66           Link Crew         3,392         325         718         2,99           Marching Band         544         21,101         20,921         7           Marine Biology         1,178         994         18           Marine Biology         1,178         994         18           Mixed Ensembles         4,634         14,599         16,186         3,04           Model UN         1,186         8,111         8,640         6           Music Honor Society         561 <t< td=""><td></td><td></td><td></td><td></td><td>12.5/7</td><td>12.020</td><td></td><td>120</td></t<>					12.5/7	12.020		120
French Honor Society         624         1,785         1,493         9           Friends of Rachel         5,080         1,738         2,432         4,31           German         321         321         321           Girls Learn International         10         10         10           Glee         385         385         1,981         1,0           Italian         424         2,344         2,429         3.           Italian Honor Society         498         1,614         1,320         7           Jazz Band         3,164         8,944         8,482         3,6           Link Crew         3,392         325         718         2,9           Marching Band         544         21,101         20,921         7           Marine Biology         1,178         994         14           Mixed Ensembles         4,634         14,599         16,186         3,00           Mixed Ensembles         4,634         14,599         16,186         3,00           Music Honor Society         795         1,814         1,442         1,1           Nursery         4,002         987         1,370         3,6           Operation Donate </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>804</td>								804
Friends of Rachel         5,080         1,738         2,432         4,33           German         321         321         321           Girls Learn International         10         385         385           Interact         1,030         1,962         1,981         1,0           Italian         424         2,344         2,429         33           Italian Honor Society         498         1,614         1,320         7           Jazz Band         3,164         8,944         8,482         3,6           Link Crew         3,392         325         718         2,99           Marching Band         544         21,101         20,921         7           Marine Biology         1,178         994         11           Marine Biology         1,178         994         18           Marine Biology         1,18         6,00         1,020           Mixed Ensembles         4,634         14,599         16,186         3,00								1,048
German         321         321           Girls Learn International         10           Glee         385         385           Interact         1,030         1,962         1,981         1,0           Italian         424         2,344         2,429         33           Italian Honor Society         498         1,614         1,320         7           Jazz Band         3,164         8,944         8,482         3,6           Link Crew         3,392         325         718         2,99           Marching Band         544         21,101         20,921         7           Marine Biology         1,178         994         11           Math Honor Society         1,020         1,020           Mixed Ensembles         4,634         14,599         16,186         3,0           Model UN         1,186         8,111         8,640         6           Music Honor Society         795         1,814         1,442         1,1           Nursery         4,002         987         1,370         3,6           Operation Donate         414         714         211         9           Photo Club         1,180         9								916
Girls Learn International Glee         385         385           Interact         1,030         1,962         1,981         1,0           Italian         424         2,344         2,429         3;           Italian Honor Society         498         1,614         1,320         7           Jazz Band         3,164         8,944         8,482         3,6           Link Crew         3,392         325         718         2,9           Marching Band         544         21,101         20,921         7           Marine Biology         1,178         994         11           Math Honor Society         1,020         1,020         1           Mixed Ensembles         4,634         14,599         16,186         3,0           Model UN         1,186         8,111         8,640         60           Music Honor Society         795         1,814         1,442         1,16           Music Honor Society         795         1,814         1,442         1,16           Nusic Honor Society         795         1,814         1,442         1,16           Nusic Honor Society         795         1,814         1,442         1,16           Nusic					1,738			4,386
Glee         385         385           Interact         1,030         1,962         1,981         1,0           Italian         424         2,344         2,429         3           Italian Honor Society         498         1,614         1,320         7           Jazz Band         3,164         8,944         8,482         3,6           Link Crew         3,392         325         718         2,99           Marching Band         544         21,101         20,921         7           Marine Biology         1,178         994         18           Math Honor Society         1,020         1,020           Mixed Ensembles         4,634         14,599         16,186         3,0           Model UN         1,186         8,111         8,640         66           Music Honor Society         561         200         36           National Honor Society         795         1,814         1,442         1,1           Nursery         4,002         987         1,370         3,6           Operation Donate         414         714         211         9           Photo Club         1,365         1,240         11 <t< td=""><td></td><td></td><td>321</td><td></td><td></td><td>321</td><td></td><td></td></t<>			321			321		
Interact         1,030         1,962         1,981         1,0           Italian         424         2,344         2,429         3           Italian Honor Society         498         1,614         1,320         7           Jazz Band         3,164         8,944         8,482         3,6           Link Crew         3,392         325         718         2,9           Marching Band         544         21,101         20,921         7           Marine Biology         1,178         994         15           Math Honor Society         1,020         1,020           Mixed Ensembles         4,634         14,599         16,186         3,0           Model UN         1,186         8,111         8,640         6           Music Honor Society         795         1,814         1,442         1,1           Nursery         4,002         987         1,370         3,6           Operation Donate         414         714         211         9           Photo Club         1,180         933         220         1,8           Ping Pong Club         1,365         1,240         1           SADD         616         827					10			10
Italian         424         2,344         2,429         33           Italian Honor Society         498         1,614         1,320         7           Jazz Band         3,164         8,944         8,482         3,60           Link Crew         3,392         325         718         2,99           Marching Band         544         21,101         20,921         7           Marine Biology         1,178         994         18           Math Honor Society         1,020         1,020           Mixed Ensembles         4,634         14,599         16,186         3,04           Model UN         1,186         8,111         8,640         66           Music Honor Society         795         1,814         1,442         1,16           Nutroery         4,002         987         1,370         3,6           Operation Donate         414         714         211         9           Photo Club         1,180         933         220         1,8           Ping Pong Club         1,365         1,240         12           SADD         616         827         693         7           SADD Grant         22,190         25,000<								
Italian Honor Society								1,011
Jazz Band         3,164         8,944         8,482         3,6           Link Crew         3,392         325         718         2,99           Marching Band         544         21,101         20,921         77           Marine Biology         1,178         994         18           Math Honor Society         1,020         1,020           Mixed Ensembles         4,634         14,599         16,186         3,0           Model UN         1,186         8,111         8,640         66           Music Honor Society         561         200         36           National Honor Society         795         1,814         1,442         1,14           Nursery         4,002         987         1,370         3,6           Operation Donate         414         714         211         99           Photo Club         1,180         933         220         1,8           Ping Pong Club         1,365         1,240         11           SADD         616         827         693         7           SAfety Patrol         258         190         400         4           Sales Tax         135         9,989         8,172								339
Link Crew         3,392         325         718         2,99           Marching Band         544         21,101         20,921         77           Marine Biology         1,178         994         18           Math Honor Society         1,020         1,020           Mixed Ensembles         4,634         14,599         16,186         3,04           Model UN         1,186         8,111         8,640         66           Music Honor Society         795         1,814         1,442         1,16           Nursery         4,002         987         1,370         3,6           Operation Donate         414         714         211         9           Photo Club         1,180         933         220         1,8           Ping Pong Club         1,365         1,240         11           SADD         616         827         693         7           SADD Grant         22,190         25,000         9,839         37,33           Safety Patrol         258         190         400         2           Sales Tax         135         9,989         8,172         1,9           Shides         163         16 <td< td=""><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td>792</td></td<>	-							792
Marching Band         544         21,101         20,921         77           Marine Biology         1,178         994         18           Math Honor Society         1,020         1,020           Mixed Ensembles         4,634         14,599         16,186         3,0           Model UN         1,186         8,111         8,640         66           Music Honor Society         561         200         36           National Honor Society         795         1,814         1,442         1,16           Nursery         4,002         987         1,370         3,6           Operation Donate         414         714         211         99           Photo Club         1,180         933         220         1,89           Ping Pong Club         1,365         1,240         11           SADD         616         827         693         7;           SADD Grant         22,190         25,000         9,839         37,3           Safety Patrol         258         190         400         40           Sales Tax         135         9,989         8,172         1,93           Shides         16         3,731         44,707						8,482		3,626
Marine Biology         1,178         994         18           Math Honor Society         1,020         1,020         1           Mixed Ensembles         4,634         14,599         16,186         3,04           Model UN         1,186         8,111         8,640         6           Music Honor Society         561         200         36           National Honor Society         795         1,814         1,442         1,16           Nursery         4,002         987         1,370         3,6           Operation Donate         414         714         211         9           Photo Club         1,180         933         220         1,89           Ping Pong Club         1,365         1,240         11           SADD         616         827         693         7           SADD Grant         22,190         25,000         9,839         37,33           Safety Patrol         258         190         400         2           Sales Tax         135         9,899         8,172         1,99           Shi Club         3,731         44,707         40,701         7,77           Spanish         202         745								2,999
Math Honor Society         1,020         1,020           Mixed Ensembles         4,634         14,599         16,186         3,04           Model UN         1,186         8,111         8,640         63           Music Honor Society         561         200         3           National Honor Society         795         1,814         1,442         1,16           Nursery         4,002         987         1,370         3,6           Operation Donate         414         714         211         99           Photo Club         1,180         933         220         1,88           Ping Pong Club         1,365         1,240         11           SADD         616         827         693         7           SADD Grant         22,190         25,000         9,839         37,33           Safety Patrol         258         190         400         40           Sales Tax         135         9,989         8,172         1,93           Shades         163         16         16         16           Ski Club         3,731         44,707         40,701         7,73           Spanish Honor Society         460         441 </td <td>_</td> <td></td> <td></td> <td></td> <td>21,101</td> <td></td> <td></td> <td>724</td>	_				21,101			724
Mixed Ensembles       4,634       14,599       16,186       3,00         Model UN       1,186       8,111       8,640       66         Music Honor Society       561       200       36         National Honor Society       795       1,814       1,442       1,16         Nursery       4,002       987       1,370       3,6         Operation Donate       414       714       211       9         Photo Club       1,180       933       220       1,89         Ping Pong Club       1,365       1,240       11         SADD       616       827       693       7         SADD Grant       22,190       25,000       9,839       37,33         Safety Patrol       258       190       400       40         Sales Tax       135       9,989       8,172       1,93         Shades       163       16       16       16       16         Ski Club       3,731       44,707       40,701       7,75       17         Spanish       202       745       941       17       17       17       18       18       18       18       18       18       18 <t< td=""><td></td><td></td><td>1,178</td><td></td><td></td><td></td><td></td><td>184</td></t<>			1,178					184
Model UN         1,186         8,111         8,640         66           Music Honor Society         561         200         36           National Honor Society         795         1,814         1,442         1,16           Nursery         4,002         987         1,370         3,6           Operation Donate         414         714         211         9           Photo Club         1,180         933         220         1,89           Ping Pong Club         1,365         1,240         12           SADD         616         827         693         7           SADD Grant         22,190         25,000         9,839         37,3           Safety Patrol         258         190         400         2           Sales Tax         135         9,989         8,172         1,93           Shades         163         10         1,93           Ski Club         3,731         44,707         40,701         7,73           Spanish         202         745         941           Spanish Honor Society         460         441           Step Team         297         149         414           String Orchestr	3							
Music Honor Society       561       200       36         National Honor Society       795       1,814       1,442       1,10         Nursery       4,002       987       1,370       3,6         Operation Donate       414       714       211       9         Photo Club       1,180       933       220       1,88         Ping Pong Club       1,365       1,240       12         SADD       616       827       693       7         SADD Grant       22,190       25,000       9,839       37,33         Safety Patrol       258       190       400       40         Sales Tax       135       9,989       8,172       1,93         Shades       163       163       16         Ski Club       3,731       44,707       40,701       7,73         Spanish       202       745       941         Spanish Honor Society       460       441       414       1         Step Team       297       149       414       1         String Orchestra       1,879       124       200       1,80         Student Athletic       77       8,489       7,832       7			4,634		14,599	16,186		3,047
National Honor Society       795       1,814       1,442       1,16         Nursery       4,002       987       1,370       3,6         Operation Donate       414       714       211       9         Photo Club       1,180       933       220       1,89         Ping Pong Club       1,365       1,240       12         SADD       616       827       693       7         SADD Grant       22,190       25,000       9,839       37,33         Safety Patrol       258       190       400       40         Sales Tax       135       9,989       8,172       1,93         Shades       163       163       163       163         Ski Club       3,731       44,707       40,701       7,77         Spanish       202       745       941       1         Spanish Honor Society       460       441       1         Step Team       297       149       414       1         String Orchestra       1,879       124       200       1,80         Student Athletic       77       8,489       7,832       72         Student Government       5,330       9			1,186					657
Nursery       4,002       987       1,370       3,6         Operation Donate       414       714       211       9         Photo Club       1,180       933       220       1,8         Ping Pong Club       1,365       1,240       12         SADD       616       827       693       7         SADD Grant       22,190       25,000       9,839       37,3         Safety Patrol       258       190       400       40         Sales Tax       135       9,989       8,172       1,9         Shades       163       16       16         Ski Club       3,731       44,707       40,701       7,7         Spanish       202       745       941       94         Spanish Honor Society       460       441       44       44       54         String Orchestra       1,879       124       200       1,80         Student Athletic       77       8,489       7,832       7         Student Government       5,330       9,408       6,073       8,60         Together       90       350       350       350					561	200		361
Operation Donate         414         714         211         97           Photo Club         1,180         933         220         1,89           Ping Pong Club         1,365         1,240         12           SADD         616         827         693         75           SADD Grant         22,190         25,000         9,839         37,35           Safety Patrol         258         190         400         400           Sales Tax         135         9,989         8,172         1,95           Shades         163         163         10         10           Ski Club         3,731         44,707         40,701         7,77           Spanish         202         745         941         7           Spanish Honor Society         460         441         1           Step Team         297         149         414         1           String Orchestra         1,879         124         200         1,80           Student Athletic         77         8,489         7,832         7           Student Government         5,330         9,408         6,073         8,60           Together         90	•							1,167
Photo Club         1,180         933         220         1,88           Ping Pong Club         1,365         1,240         12           SADD         616         827         693         75           SADD Grant         22,190         25,000         9,839         37,33           Safety Patrol         258         190         400         400           Sales Tax         135         9,989         8,172         1,93           Shades         163         163         16           Ski Club         3,731         44,707         40,701         7,73           Spanish         202         745         941           Spanish Honor Society         460         441         44           Step Team         297         149         414         44           String Orchestra         1,879         124         200         1,88           Student Athletic         77         8,489         7,832         72           Student Government         5,330         9,408         6,073         8,60           Together         90         350         350         350			4,002		987	1,370		3,619
Ping Pong Club       1,365       1,240       12         SADD       616       827       693       75         SADD Grant       22,190       25,000       9,839       37,35         Safety Patrol       258       190       400       20         Sales Tax       135       9,989       8,172       1,95         Shades       163       163       163         Ski Club       3,731       44,707       40,701       7,73         Spanish       202       745       941         Spanish Honor Society       460       441       44         Step Team       297       149       414       20         String Orchestra       1,879       124       200       1,80         Student Athletic       77       8,489       7,832       73         Student Government       5,330       9,408       6,073       8,60         Together       90       350       350       350       350	•		414		714			917
SADD       616       827       693       75         SADD Grant       22,190       25,000       9,839       37,33         Safety Patrol       258       190       400       400         Sales Tax       135       9,989       8,172       1,95         Shades       163       16       16         Ski Club       3,731       44,707       40,701       7,77         Spanish       202       745       941         Spanish Honor Society       460       441       414         Step Team       297       149       414       200       1,80         String Orchestra       1,879       124       200       1,80         Student Athletic       77       8,489       7,832       73         Student Government       5,330       9,408       6,073       8,60         Together       90       350       350       350       9	Photo Club		1,180		933	220		1,893
SADD Grant         22,190         25,000         9,839         37,33           Safety Patrol         258         190         400         2           Sales Tax         135         9,989         8,172         1,95           Shades         163         163         16           Ski Club         3,731         44,707         40,701         7,73           Spanish         202         745         941           Spanish Honor Society         460         441         44           Step Team         297         149         414         2           String Orchestra         1,879         124         200         1,80           Student Athletic         77         8,489         7,832         72           Student Government         5,330         9,408         6,073         8,60           Together         90         350         350         350	Ping Pong Club				1,365	1,240		125
Safety Patrol       258       190       400       4         Sales Tax       135       9,989       8,172       1,99         Shades       163       16       16         Ski Club       3,731       44,707       40,701       7,72         Spanish       202       745       941         Spanish Honor Society       460       441       44         Step Team       297       149       414       1         String Orchestra       1,879       124       200       1,80         Student Athletic       77       8,489       7,832       7         Student Government       5,330       9,408       6,073       8,60         Together       90       350       350       350       9	SADD		616		827	693		750
Safety Patrol       258       190       400       40         Sales Tax       135       9,989       8,172       1,95         Shades       163       16       16         Ski Club       3,731       44,707       40,701       7,75         Spanish       202       745       941         Spanish Honor Society       460       441       414         Step Team       297       149       414       1         String Orchestra       1,879       124       200       1,80         Student Athletic       77       8,489       7,832       7         Student Government       5,330       9,408       6,073       8,60         Together       90       350       350       350       9	SADD Grant		22,190		25,000	9,839		37,351
Shades         163         16           Ski Club         3,731         44,707         40,701         7,72           Spanish         202         745         941           Spanish Honor Society         460         441         441           Step Team         297         149         414         5           String Orchestra         1,879         124         200         1,80           Student Athletic         77         8,489         7,832         7           Student Government         5,330         9,408         6,073         8,60           Together         90         350         350         350	Safety Patrol		258		190			48
Shades         163         163           Ski Club         3,731         44,707         40,701         7,73           Spanish         202         745         941           Spanish Honor Society         460         441         1           Step Team         297         149         414         1           String Orchestra         1,879         124         200         1,80           Student Athletic         77         8,489         7,832         7           Student Government         5,330         9,408         6,073         8,60           Together         90         350         350         350	Sales Tax		135		9,989	8,172		1,952
Ski Club     3,731     44,707     40,701     7,73       Spanish     202     745     941       Spanish Honor Society     460     441     1       Step Team     297     149     414     2       String Orchestra     1,879     124     200     1,80       Student Athletic     77     8,489     7,832     7       Student Government     5,330     9,408     6,073     8,60       Together     90     350     350     350	Shades				•	,		163
Spanish         202         745         941           Spanish Honor Society         460         441           Step Team         297         149         414           String Orchestra         1,879         124         200         1,80           Student Athletic         77         8,489         7,832         7           Student Government         5,330         9,408         6,073         8,60           Together         90         350         350         9					44.707	40.701		7,737
Spanish Honor Society         460         441           Step Team         297         149         414           String Orchestra         1,879         124         200         1,80           Student Athletic         77         8,489         7,832         73           Student Government         5,330         9,408         6,073         8,60           Together         90         350         350         9	Spanish					•		6
Step Team         297         149         414         1           String Orchestra         1,879         124         200         1,86           Student Athletic         77         8,489         7,832         7           Student Government         5,330         9,408         6,073         8,66           Together         90         350         350         9	•							19
String Orchestra         1,879         124         200         1,86           Student Athletic         77         8,489         7,832         77           Student Government         5,330         9,408         6,073         8,66           Together         90         350         350         9	-		297					32
Student Athletic         77         8,489         7,832         77           Student Government         5,330         9,408         6,073         8,60           Together         90         350         350         9	-							1,803
Student Government         5,330         9,408         6,073         8,60           Together         90         350         350         9	•		•					734
Together 90 350 350 9								
								90
	Total Arlington High School	_	228,082		770,084	773,512	_	224,654

## ARLINGTON CENTRAL SCHOOL DISTRICT EXTRACLASSROOM ACTIVITY FUND SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - CASH BASIS For the Year Ended June 30, 2015

	(Continued)			
Activities	Balance at 07/01/14	Cash Receipts	Cash Disbursements	Balance at 06/30/15
Arlington Middle School				
FCCLA	73		73	
Student Council	2,208	81	2,289	
Uniting Cultures Club	8		8	
Total Arlington Middle School	2,289	81	2,370	
LaGrange Middle School				
Community Service Club	121	194	214	101
Drama	18,692	10,641	9,700	19,633
Home & Careers	298	2,765	2,767	296
Honor Society	269	1,360	1,328	301
School Store	104	147	41	210
Student Council	4,348	8,652	9,185	3,815
Yearbook	10,210	13,173	20,883	2,500
Total LaGrange Middle School	34,042	36,932	44,118	26,856
Union Vale Middle School				
APK	832	20	4	848
Band	582	18,128	18,159	551
Broadway Trip/ Chorus	1,397	5,769	6,367	799
Drama Club	2,803	3,491	1,702	4,592
Library	1,682	6,726	7,006	1,402
Orchestra	689	6,748	6,486	951
School Musical	6,921	6,914	9,959	3,876
School Store	1,817	1,982	1,351	2,448
Student Council	15,555	17,470	7,211	25,814
Yearbook	2,048	8,240	3,755	6,533
Total Union Vale Middle School	34,326	75,488	62,000	47,814
Total	\$ 298,739	<u>\$ 882,585</u>	\$ 882,000	\$ 299,324