

**BYRON-BERGEN CENTRAL SCHOOL DISTRICT**

**EXTRACLASSROOM ACTIVITY**

**JUNE 30, 2023**

## INDEPENDENT AUDITORS' REPORT

The Board of Education  
Byron-Bergen Central School District

### Qualified Opinion

We have audited the accompanying schedule of additions and deductions of Byron-Bergen Central School District (the District) Extraclassroom Activity for the year ended June 30, 2023, and the related notes to the schedule.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the schedule referred to in the first paragraph presents fairly, in all material respects, the additions and deductions of Byron-Bergen Central School District Extraclassroom Activity for the year ended June 30, 2023, in accordance with accounting principles generally accepted in the United States of America (GAAP).

### Basis for Qualified Opinion

Certain accounting records of Byron-Bergen Central School District Extraclassroom Activity accounts were not adequate for us to form an opinion regarding the completeness of additions in the accompanying schedule stated at \$122,410.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Schedule section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

### Responsibilities of Management for the Schedule

Management is responsible for the preparation and fair presentation of this schedule in accordance with GAAP and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule that is free from material misstatement, whether due to fraud or error.

### Auditors' Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS; we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedule.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.



September 21, 2023

BYRON-BERGEN CENTRAL SCHOOL DISTRICT EXTRACURRICULAR ACTIVITY

**Schedule of Additions and Deductions**

For the year ended June 30, 2023

	July 1, 2022	Additions	Deductions	June 30, 2023
<u>Junior/Senior High School:</u>				
Class Clubs:				
2022	\$ 1,573	\$ 428	\$ 1,767	\$ 234
2023	3,941	32,002	33,632	2,311
2024	1,738	2,811	531	4,018
2025	2,558	3,593	2,549	3,602
2026	1,418	1,360	783	1,995
2027	13,743	268	1,504	12,507
Apiary Club	4,813	377	99	5,091
Baseball Club	1,612	325	165	1,772
BB Ink Club	122	-	122	-
Boys Basketball Club	1,103	3,368	1,734	2,737
Boys Soccer Club	946	3,922	2,780	2,088
Cheerleading Club	59	199	168	90
Cross Country Club	3,621	7,831	5,658	5,794
Future Farmers of America Club	3,666	9,119	10,952	1,833
HS Drama Club	1,789	-	-	1,789
Girls Basketball Club	830	1,706	584	1,952
Girls Soccer Club	260	-	-	260
Golf Club	173	-	-	173
Junior Honor Society Club	739	2,900	3,053	586
Outdoor Adventure Club	298	3,907	2,900	1,305
Robotics Club	1,194	-	-	1,194
Students Against Drunk Driving Club	3,671	-	332	3,339
Science Olympiad Club	-	1,669	1,099	570
Senior Art Club	474	-	-	474
Senior Band Club	118	-	50	68
Senior Chorale Club	11,402	14,275	17,530	8,147
Senior Council Club	4,302	9,585	8,068	5,819
Senior Honor Society Club	606	-	-	606
Ski Club	1,019	-	18	1,001
Softball Club	177	-	168	9
Steppin Up Club	282	-	41	241
HS Spanish Club	835	-	319	516
Swimming Club	327	-	-	327
Track & Field Club	3,597	7,300	5,148	5,749
Wrestling Club	-	1,064	994	70
Volleyball Club	713	-	-	713
Varsity Club	2,067	429	-	2,496
Total Junior/Senior High School	\$ 75,786	\$ 108,438	\$ 102,748	\$ 81,476

See accompanying notes.

BYRON-BERGEN CENTRAL SCHOOL DISTRICT EXTRACURRICULAR ACTIVITY

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**Schedule of Additions and Deductions (continued)**

For the year ended June 30, 2023

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	July 1, 2022	Additions	Deductions	June 30, 2023
<u>Elementary School:</u>				
Class Clubs:				
2028	\$ 106	\$ 5,318	\$ 3,625	\$ 1,799
2029	-	170	134	36
Elementary Council	17,673	7,865	2,162	23,376
Yearbook Club	170	619	605	184
Total Elementary School	<u>\$ 17,949</u>	<u>\$ 13,972</u>	<u>\$ 6,526</u>	<u>\$ 25,395</u>
Totals	<u>\$ 93,735</u>	<u>\$ 122,410</u>	<u>\$ 109,274</u>	<u>\$ 106,871</u>

**Notes to the Schedule**

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**1. Summary of Significant Accounting Policies**

**Financial Reporting Entity**

Extraclassroom Activity accounts are those operated by and for the students. Proceeds are voluntarily collected by students and are spent by them, as they deem appropriate under established guidelines. The Extraclassroom Activity accounts are included in the financial statements of Byron-Bergen Central School District in the Statement of Fiduciary Net Position and the Statement of Changes in Fiduciary Net Position.