

BYRON-BERGEN CENTRAL SCHOOL DISTRICT

EXTRACLASSROOM ACTIVITY

JUNE 30, 2021

INDEPENDENT AUDITORS' REPORT

The Board of Education
Byron-Bergen Central School District

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, 2021, and the related notes to the schedule.

Management's Responsibility for the Schedule

Management is responsible for the preparation and fair presentation of this schedule in accordance with accounting principles generally accepted in the United States of America; this includes 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' Responsibility

Our responsibility is to express an opinion on the schedule 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 schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedule, 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 schedule 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 schedule.

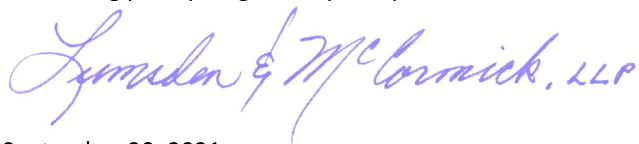
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

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 \$78,723.

Qualified Opinion

In our opinion, except for the possible effects of the matter discussed in the Basis for Qualified Opinion paragraph, the schedule referred to in the first paragraph presents fairly, in all material respects, additions and deductions of Byron-Bergen Central School District Extraclassroom Activity for the year ended June 30, 2021, in accordance with accounting principles generally accepted in the United States of America.



September 20, 2021

BYRON-BERGEN CENTRAL SCHOOL DISTRICT EXTRACURRICULAR ACTIVITY

Schedule of Additions and Deductions

For the year ended June 30, 2021

	July 1, 2020	Additions	Deductions	June 30, 2021
<u>Junior/Senior High School:</u>				
Class Clubs:				
2020	\$ 2,335	\$ -	\$ 1,045	\$ 1,290
2021	4,218	11,691	13,080	2,829
2022	1,988	150	150	1,988
2023	2,390	-	17	2,373
2024	1,159	-	-	1,159
2025	1,101	-	-	1,101
2026	1,036	18,095	18,095	1,036
Apiary Club	4,105	807	291	4,621
Baseball Club	1,716	-	-	1,716
BB Ink Club	122	-	-	122
Boys Basketball Club	2,668	-	418	2,250
Boys Soccer Club	1,183	-	-	1,183
Cheerleading Club	93	-	71	22
Cross Country Club	1,255	100	150	1,205
Future Farmers of America Club	3,578	7,019	5,838	4,759
HS Drama Club	1,789	-	-	1,789
Girls Basketball Club	1,048	-	-	1,048
Golf Club	173	-	-	173
Junior Honor Society Club	790	-	107	683
Outdoor Adventure Club	88	210	-	298
Robotics Club	1,194	-	-	1,194
Students Against Drunk Driving Club	500	-	-	500
Senior Art Club	474	-	-	474
Senior Band Club	118	-	-	118
Senior Chorale Club	14,599	265	2,245	12,619
Senior Council Club	6,321	1,106	2,436	4,991
Senior Honor Society Club	606	-	-	606
Ski Club	1,019	-	-	1,019
Softball Club	177	-	-	177
Steppin Up Club	306	-	-	306
HS Spanish Club	835	-	-	835
Swimming Club	433	-	-	433
Track & Field Club	2,078	438	176	2,340
Volleyball Club	713	-	-	713
Varsity Club	1,565	15	1	1,579
	\$ 63,773	\$ 39,896	\$ 44,120	\$ 59,549

See accompanying notes.

BYRON-BERGEN CENTRAL SCHOOL DISTRICT EXTRACLASROOM ACTIVITY

Schedule of Additions and Deductions (continued)

For the year ended June 30, 2021

	July 1, 2020	Additions	Deductions	June 30, 2021
<u>Elementary School:</u>				
Class Clubs:				
2027	\$ 10,316	\$ 38,827	\$ 35,148	\$ 13,995
Elementary Council	26,857	-	5,461	21,396
Yearbook Club	173	-	3	170
	<u>\$ 37,346</u>	<u>\$ 38,827</u>	<u>\$ 40,612</u>	<u>\$ 35,561</u>
	<u>\$ 101,119</u>	<u>\$ 78,723</u>	<u>\$ 84,732</u>	<u>\$ 95,110</u>

Notes to Schedule

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.