

BYRON-BERGEN CENTRAL SCHOOL DISTRICT

EXTRACLASSROOM ACTIVITY

JUNE 30, 2022

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, 2022, 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, 2022, in accordance with accounting principles generally accepted in the United States of America.

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 \$68,246.

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 accounting principles generally accepted in the United States of America 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 20, 2022

BYRON-BERGEN CENTRAL SCHOOL DISTRICT EXTRACURRICULAR ACTIVITY

Schedule of Additions and Deductions

For the year ended June 30, 2022

	July 1, 2021	Additions	Deductions	June 30, 2022
<u>Junior/Senior High School:</u>				
Class Clubs:				
2020	\$ 1,290	\$ -	\$ 1,290	\$ -
2021	2,829	485	3,314	-
2022	1,988	21,885	22,300	1,573
2023	2,373	2,177	609	3,941
2024	1,159	1,298	719	1,738
2025	1,101	3,323	1,866	2,558
2026	1,036	1,956	1,574	1,418
2027	13,995	294	546	13,743
Apiary Club	4,621	1,269	1,077	4,813
Baseball Club	1,716	-	104	1,612
BB Ink Club	122	-	-	122
Boys Basketball Club	2,250	682	1,829	1,103
Boys Soccer Club	1,183	1,160	1,397	946
Cheerleading Club	22	2,448	2,411	59
Cross Country Club	1,205	3,257	841	3,621
Future Farmers of America Club	4,759	6,580	7,673	3,666
HS Drama Club	1,789	-	-	1,789
Girls Basketball Club	1,048	-	218	830
Girls Soccer Club	-	260	-	260
Golf Club	173	-	-	173
Junior Honor Society Club	683	276	220	739
Outdoor Adventure Club	298	-	-	298
Robotics Club	1,194	-	-	1,194
Students Against Drunk Driving Club	500	3,696	525	3,671
Senior Art Club	474	-	-	474
Senior Band Club	118	-	-	118
Senior Chorale Club	12,619	4,915	6,132	11,402
Senior Council Club	4,991	3,547	4,236	4,302
Senior Honor Society Club	606	-	-	606
Ski Club	1,019	-	-	1,019
Softball Club	177	-	-	177
Steppin Up Club	306	-	24	282
HS Spanish Club	835	-	-	835
Swimming Club	433	286	392	327
Track & Field Club	2,340	2,531	1,274	3,597
Volleyball Club	713	-	-	713
Varsity Club	1,579	607	119	2,067
Total Junior/Senior High School	\$ 73,544	\$ 62,932	\$ 60,690	\$ 75,786

See accompanying notes.

BYRON-BERGEN CENTRAL SCHOOL DISTRICT EXTRACLASROOM ACTIVITY

Schedule of Additions and Deductions (continued)

For the year ended June 30, 2022

	July 1, 2021	Additions	Deductions	June 30, 2022
<u>Elementary School:</u>				
Class Clubs:				
2028	\$ -	\$ 3,740	\$ 3,634	\$ 106
Elementary Council	21,396	14	3,737	17,673
Yearbook Club	170	1,560	1,560	170
Total Elementary School	<u>\$ 21,566</u>	<u>\$ 5,314</u>	<u>\$ 8,931</u>	<u>\$ 17,949</u>
Totals	<u>\$ 95,110</u>	<u>\$ 68,246</u>	<u>\$ 69,621</u>	<u>\$ 93,735</u>

Notes to the 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.