

BYRON-BERGEN CENTRAL SCHOOL DISTRICT

EXTRACLASROOM ACTIVITY

JUNE 30, 2024

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, 2024, and the related notes to the schedule.

In our opinion, except for the possible effects of the matter discussed 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, 2024, 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 \$120,380.

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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS; we:

- Exercise professional judgement 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 on 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.

A handwritten signature in blue ink that reads "Lyndon & McCormick, LLP". The signature is written in a cursive, flowing style.

September 20, 2024

BYRON-BERGEN CENTRAL SCHOOL DISTRICT EXTRACURRICULAR ACTIVITY

Schedule of Additions and Deductions

For the year ended June 30, 2024

	July 1, 2023	Additions	Deductions	June 30, 2024
<u>Junior/Senior High School:</u>				
Class Clubs:				
2022	\$ 234	\$ -	\$ 234	\$ -
2023	2,311	-	2,311	-
2024	4,018	27,445	26,787	4,676
2025	3,602	2,188	146	5,644
2026	1,995	3,104	1,498	3,601
2027	12,507	661	154	13,014
Apiary Club	5,091	908	1,528	4,471
Baseball Club	1,772	-	142	1,630
Boys Basketball Club	2,737	2,863	4,333	1,267
Boys Soccer Club	2,088	7,495	9,535	48
Cheerleading Club	90	573	550	113
Cross Country Club	5,794	6,680	4,747	7,727
Future Farmers of America Club	1,833	13,424	14,698	559
HS Drama Club	1,789	-	-	1,789
Girls Basketball Club	1,952	3,419	2,851	2,520
Girls Soccer Club	260	-	-	260
Golf Club	173	921	1,087	7
Junior Honor Society Club	586	652	394	844
Outdoor Adventure Club	1,305	-	923	382
Robotics Club	1,194	-	-	1,194
Students Against Drunk Driving Club	3,339	-	56	3,283
School Store	-	1,315	580	735
Science Olympiad Club	570	363	202	731
Senior Art Club	474	-	-	474
Senior Band Club	68	-	-	68
Senior Chorale Club	8,147	21,296	7,629	21,814
Senior Council Club	5,819	9,954	4,032	11,741
Senior Honor Society Club	606	-	-	606
Ski Club	1,001	-	14	987
Softball Club	9	-	-	9
Steppin Up Club	241	-	-	241
HS Spanish Club	516	-	105	411
Swimming Club	327	-	-	327
Track & Field Club	5,749	1,267	1,734	5,282
Wrestling Club	70	-	-	70
Volleyball Club	713	-	-	713
Varsity Club	2,496	271	-	2,767
Total Junior/Senior High School	\$ 81,476	\$ 104,799	\$ 86,270	\$ 100,005

See accompanying notes.

BYRON-BERGEN CENTRAL SCHOOL DISTRICT EXTRACLASROOM ACTIVITY

Schedule of Additions and Deductions (continued)

For the year ended June 30, 2024

	July 1, 2023	Additions	Deductions	June 30, 2024
<u>Elementary School:</u>				
Class Clubs:				
2028	\$ 1,799	\$ 2,576	\$ 2,599	\$ 1,776
2029	36	5,930	4,154	1,812
2030	-	190	104	86
Elementary Council	23,376	6,885	7,428	22,833
Yearbook Club	184	-	-	184
Total Elementary School	\$ 25,395	\$ 15,581	\$ 14,285	\$ 26,691
Totals	\$ 106,871	\$ 120,380	\$ 100,555	\$ 126,696

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.