BYRON-BERGEN CENTRAL SCHOOL DISTRICT

EXTRACLASSROOM ACTIVITY

JUNE 30, 2025

Lumsden McCormick LLP
CERTIFIED PUBLIC ACCOUNTANTS

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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, 2025, 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 the District's extraclassroom activity for the year ended June 30, 2025, in accordance with accounting principles generally accepted in the United States of America (GAAP).

Basis for Qualified Opinion

Certain accounting records of the District's extraclassroom activity accounts were not adequate for us to form an opinion regarding the completeness of additions in the accompanying schedule stated at $254,090.

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.

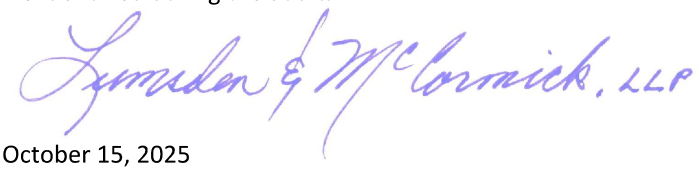
Auditors' Responsibilities for the Audit of the Schedule

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.



October 15, 2025

Schedule of Additions and Deductions

For the year ended June 30, 2025

	July 1, 2024	Additions	Deductions	June 30, 2025
Junior/Senior High School:				
Class Clubs:				
2024	$ 4,676	$ -	$ 4,676	$ -
2025	5,644	40,674	41,393	4,925
2026	3,601	4,749	559	7,791
2027	13,014	1,056	581	13,489
2028	1,776	1,200	891	2,085
Alliance for Equality Club	-	84	-	84
Apiary Club	4,471	513	455	4,529
Baseball Club	1,630	60	103	1,587
Boys Basketball Club	1,267	5,091	1,227	5,131
Boys Soccer Club	48	2,043	2,085	6
Cheerleading Club	113	377	476	14
Cross Country Club	7,727	7,816	8,216	7,327
Future Farmers of America Club	559	19,479	18,664	1,374
HS Drama Club	1,789	-	-	1,789
Girls Basketball Club	2,520	1,942	2,344	2,118
Girls Soccer Club	260	8,237	5,368	3,129
Golf Club	7	-	-	7
Junior Honor Society Club	844	3,540	3,014	1,370
Outdoor Adventure Club	382	868	420	830
Robotics Club	1,194	974	-	2,168
Students Against Drunk Driving Club	3,283	-	604	2,679
School Store	735	110	100	745
Science Olympiad Club	731	300	292	739
Senior Art Club	474	-	-	474
Senior Band Club	68	-	-	68
Senior Chorale Club	21,814	15,562	18,184	19,192
Senior Council Club	11,741	9,870	6,953	14,658
Senior Honor Society Club	606	-	-	606
Ski Club	987	-	68	919
Softball Club	9	1,000	567	442
Steppin Up Club	241	50	-	291
HS Spanish Club	411	-	350	61
Swimming Club	327	-	-	327
Track & Field Club	5,282	1,760	2,149	4,893
Wrestling Club	70	-	-	70
Volleyball Club	713	-	-	713
Varsity Club	2,767	305	-	3,072
Total Junior/Senior High School	$ 101,781	$ 127,660	$ 119,739	$ 109,702

See accompanying notes.

Schedule of Additions and Deductions (continued)

For the year ended June 30, 2025

	July 1, 2024	Additions	Deductions	June 30, 2025
Elementary School:				
Class Clubs:				
2029	$ 1,812	$ 2,639	$ 2,373	**$ 2,078**
2030	86	6,274	4,346	**2,014**
2031	-	54,505	54,505	**-**
2032	-	62,995	56,718	**6,277**
Elementary Council	22,833	17	7,874	**14,976**
Yearbook Club	184	-	-	**184**
Total Elementary School	$ 24,915	$ 126,430	$ 125,816	**$ 25,529**
Totals	$ 126,696	$ 254,090	$ 245,555	**$ 135,231**

See accompanying notes.

Notes to the Schedule

1. Summary of Significant Accounting Policies

Financial Reporting Entity

Extraclassroom activity accounts are 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.