

**WILSON CENTRAL SCHOOL DISTRICT**

**EXTRACLASSROOM ACTIVITY**

**JUNE 30, 2022**

## INDEPENDENT AUDITORS' REPORT

The Board of Education  
Wilson Central School District

### Qualified Opinion

We have audited the accompanying schedule of additions and deductions of Wilson 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 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 Wilson 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 Wilson 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 \$82,856.

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; 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' 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 is 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 11, 2022

WILSON 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
Class Clubs:				
2021	\$ 1,323	\$ -	\$ 1,323	\$ -
2022	3,874	18,201	20,914	1,161
2023	2,161	1,884	322	3,723
2024	2,972	7,176	4,692	5,456
2025	-	2,108	297	1,811
Academy of Finance Club	802	-	269	533
Book Club	1,797	562	30	2,329
Champion Fund Club	-	250	210	40
Cheerleaders' Club	964	-	-	964
Crest/Yearbook Club	4,350	1,849	3,150	3,049
Cross Country Club	504	2,118	1,555	1,067
Drama Club	2,250	500	-	2,750
Field Hockey Club	965	3,411	3,069	1,307
Girls' Basketball Club	-	300	-	300
Girls' Soccer Club	132	-	-	132
Golf Club	113	220	-	333
Honor Society - Middle School Club	3,605	25	198	3,432
Honor Society - Senior High Club	31	1,115	734	412
Middle School Awards Club	166	-	166	-
Pathways Club	1,348	1,666	1,119	1,895
S.A.D.D. Club	561	1,528	1,103	986
Softball Club	2,242	2,351	2,452	2,141
Student Council - Middle School Club	9,458	8,575	6,985	11,048
Student Council - Senior High Club	6,654	138	914	5,878
Varsity Baseball Club	2,147	10,620	8,898	3,869
Varsity Basketball Club	5,225	1,743	1,092	5,876
Varsity Football Club	3,502	5,874	3,938	5,438
Varsity Lacrosse Club	1,101	-	-	1,101
Varsity Soccer Club	354	-	-	354
Varsity Track Club	2,050	5,406	3,872	3,584
Volleyball Club	2,538	-	-	2,538
Wilson Athletic Club	8,823	5,236	7,797	6,262
Wrestling Club	1,363	-	-	1,363
	\$ 73,375	\$ 82,856	\$ 75,099	\$ 81,132

See accompanying notes.

**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 Wilson Central School District in the Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position.