

**WILSON CENTRAL SCHOOL DISTRICT**

**EXTRACLASSROOM ACTIVITY**

**JUNE 30, 2024**

## 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, 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 Wilson 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 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 \$164,011.

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, 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 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 8, 2024

WILSON 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
Class Clubs:				
2023	\$ 1,897	\$ -	\$ 1,897	\$ -
2024	8,186	11,533	16,274	<b>3,445</b>
2025	3,686	5,692	674	<b>8,704</b>
2026	2,847	2,164	601	<b>4,410</b>
2027	-	4,888	244	<b>4,644</b>
Academy of Finance Club	1,222	-	328	<b>894</b>
Book Club	2,574	8,799	8,020	<b>3,353</b>
Champion Fund Club	591	1,867	-	<b>2,458</b>
Cheerleaders' Club	1,423	212	309	<b>1,326</b>
Crest/Yearbook Club	2,884	2,255	66	<b>5,073</b>
Cross Country Club	1,413	2,137	1,098	<b>2,452</b>
Drama Club	2,947	19,154	16,700	<b>5,401</b>
Field Hockey Club	1,034	2,137	2,454	<b>717</b>
Girls' Basketball Club	1,440	2,950	4,064	<b>326</b>
Girls' Soccer Club	129	-	-	<b>129</b>
Golf Club	495	266	-	<b>761</b>
Interact Club	685	252	274	<b>663</b>
Honor Society - Middle School Club	2,742	-	1,865	<b>877</b>
Honor Society - Senior High Club	712	1,230	1,201	<b>741</b>
Origami Club	-	13	-	<b>13</b>
Pathways Club	1,647	710	1,267	<b>1,090</b>
S.A.D.D. Club	809	725	1,232	<b>302</b>
Scholastic Bowl Club	-	1,000	500	<b>500</b>
Softball Club	2,020	19,551	19,568	<b>2,003</b>
Student Council - Middle School Club	13,952	20,743	14,266	<b>20,429</b>
Student Council - Senior High Club	5,891	3,728	2,614	<b>7,005</b>
Varsity Baseball Club	3,261	11,619	8,697	<b>6,183</b>
Varsity Basketball Club	5,684	2,000	2,373	<b>5,311</b>
Varsity Football Club	3,932	13,301	12,728	<b>4,505</b>
Varsity Lacrosse Club	881	233	315	<b>799</b>
Varsity Soccer Club	354	-	354	-
Varsity Track Club	4,426	1,705	3,591	<b>2,540</b>
Volleyball Club	1,905	3,988	3,510	<b>2,383</b>
Wilson Athletic Club	12,390	16,453	18,459	<b>10,384</b>
Wrestling Club	1,483	2,706	-	<b>4,189</b>
	<b>\$ 95,542</b>	<b>\$ 164,011</b>	<b>\$ 145,543</b>	<b>\$ 114,010</b>

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.