

**WILLIAMSVILLE CENTRAL  
SCHOOL DISTRICT, NEW YORK  
EXTRACLASSROOM ACTIVITY FUND**  
*Statements of Cash Receipts and Cash Disbursements  
for the Year Ended June 30, 2023 and  
Independent Auditors' Report*



**WILLIAMSVILLE CENTRAL SCHOOL DISTRICT, NEW YORK**  
**EXTRACLASSROOM ACTIVITY FUND**  
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**Year Ended June 30, 2023**

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## DRESCHER & MALECKI LLP

2721 Transit Road, Suite 111  
Elma, New York 14059  
Telephone: 716.565.2299  
Fax: 716.389.5178



### INDEPENDENT AUDITORS' REPORT

The Board of Education  
Williamsville Central School District, New York:

#### Report on the Audit of the Financial Statements

##### *Opinions*

We have audited the cash basis financial statements of the Extraclassroom Activity Fund (the "Extraclassroom Activity Fund") of the Williamsville Central School District, New York (the "District"), as of and for the year ended June 30, 2023, and the related note to the financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the cash balances of the Extraclassroom Activity Fund as of June 30, 2023, and the cash receipts collected and cash disbursements paid for the year then ended in accordance with the cash basis of accounting described in Note 1 to the financial statements.

##### *Basis for Opinions*

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 Financial Statements 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 audit opinion.

##### *Emphasis of Matter — Basis of Accounting*

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

##### *Responsibilities of Management for the Financial Statements*

The District's management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1 to the financial statements, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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**WILLIAMSVILLE CENTRAL SCHOOL DISTRICT, NEW YORK**  
**EXTRACLASSROOM ACTIVITY FUND**  
**Statement of Cash Receipts and Cash Disbursements for All Schools**  
**Year Ended June 30, 2023**

<b>School</b>	<b>Beginning Balance 7/1/2022</b>	<b>Total Cash Receipts</b>	<b>Total Cash Disbursements</b>	<b>Ending Balance 6/30/2023</b>
East High School	\$ 122,247	\$ 244,132	\$ 262,327	\$ 104,052
North High School	110,347	308,723	284,383	134,687
South High School	74,509	255,220	235,111	94,618
Transit Middle School	18,875	32,953	31,932	19,896
Mill Middle School	17,427	42,592	39,050	20,969
Heim Middle School	16,732	11,142	10,919	16,955
Casey Middle School	26,679	25,096	21,200	30,575
Totals	<u>\$ 386,816</u>	<u>\$ 919,858</u>	<u>\$ 884,922</u>	<u>\$ 421,752</u>

The note to the financial statements is an integral part of this statement.

**WILLIAMSVILLE CENTRAL SCHOOL DISTRICT, NEW YORK**  
**EXTRACLASSROOM ACTIVITY FUND**  
**Statement of Cash Receipts and Cash Disbursements for East High School**  
**Year Ended June 30, 2023**

<b>Extraclassroom Accounts</b>	<b>Beginning Balance 7/1/2022</b>	<b>Total Cash Receipts</b>	<b>Total Cash Disbursements</b>	<b>Ending Balance 6/30/2023</b>
Class Clubs:				
Class of 2023	\$ 3,733	\$ 17,404	\$ 21,137	\$ -
Class of 2024	3,811	18,654	16,990	5,475
Class of 2025	3,043	3,686	2,183	4,546
Class of 2026	445	3,187	60	3,572
Amnesty International	943	-	-	943
Art Club	50	813	525	338
Athletics	3,884	15,353	16,168	3,069
Band	3,165	44,575	44,584	3,156
Chorale Club	2,200	4,358	4,912	1,646
Drama Club	39,356	23,392	35,994	26,754
Earth Club	404	-	-	404
Entrepreneurship Club	1,487	1,637	1,466	1,658
FBLA Club	18,704	52,767	63,245	8,226
French Club	186	206	195	197
French Honor Society	132	505	361	276
Gay Straight Alliance	174	295	220	249
Girls Up	419	747	585	581
Hands Around the World Club	436	2,481	2,917	-
Italian Club	834	182	104	912
Latin Club	419	1,984	1,946	457
Library Club	736	110	106	740
Link Crew	1,613	700	775	1,538
Literary Magazine	3,108	-	-	3,108
Math Club	16	183	-	199
Model UN Club	149	494	494	149
Music & Poetry Club	153	-	-	153
Muslim Soc. Assn	-	1,165	771	394
Newspaper Club	291	632	-	923
National Honor Society	413	1,052	1,460	5
Orchestra	2,878	3,268	4,072	2,074
Project Green	703	-	-	703
SADD Club	61	-	-	61
Sales Tax	421	876	473	824
Science Olympiad Club	140	1,989	1,022	1,107
Ski Club	2,483	7,420	7,629	2,274
Spanish Honor Society	581	2,042	2,250	373
Stage Crew	512	156	-	668
Stand Up-Stand Out	275	-	-	275
Student Council	16,264	20,932	19,904	17,292
Tech Club	238	-	-	238
UNICEF	70	275	-	345
Unity in Diversity Club	166	406	63	509
Yearbook Club	7,151	10,206	9,716	7,641
Totals	<u>\$ 122,247</u>	<u>\$ 244,132</u>	<u>\$ 262,327</u>	<u>\$ 104,052</u>

The note to the financial statements is an integral part of this statement.



**WILLIAMSVILLE CENTRAL SCHOOL DISTRICT, NEW YORK**  
**EXTRACLASSROOM ACTIVITY FUND**  
**Statement of Cash Receipts and Cash Disbursements for North High School**  
**Year Ended June 30, 2023**

<u>Extraclassroom Accounts</u>	<u>Beginning Balance 7/1/2022</u>	<u>Total Cash Receipts</u>	<u>Total Cash Disbursements</u>	<u>Ending Balance 6/30/2023</u>
Class Clubs:				
Class of 2021	\$ 3,546	\$ -	\$ 3,546	\$ -
Class of 2022	2,672	45	2,717	-
Class of 2023	4,374	22,869	20,016	7,227
Class of 2024	1,666	20,121	18,100	3,687
Class of 2025	3,003	1,373	2,000	2,376
Class of 2026	-	2,136	-	2,136
Aquilo Club	903	-	903	-
Art Club	60	3	-	63
Band Club	9,407	20,213	19,325	10,295
Biology HS	40	-	40	-
Chorus Club	9,062	9,876	12,162	6,776
Cultural Awareness	84	292	76	300
DECA Club	2,997	32,281	30,338	4,940
Drama Club	12,759	10,478	13,909	9,328
Entrepreneurship	3,822	11,429	11,184	4,067
German National Honor Society	1,861	36	315	1,582
GSA	179	146	75	250
Leap Club	1,817	-	-	1,817
Medical Outreach	-	232	42	190
Model UN	1,598	785	724	1,659
MSA	260	960	960	260
Musical	10,347	34,578	25,257	19,668
National Honor Society	4,033	2,969	2,634	4,368
Olympian Club	15,486	30,756	20,758	25,484
Orchestra	1,629	67,031	68,094	566
SISR	4,842	4,928	2,971	6,799
School Store	742	-	742	-
Science HS	65	164	82	147
Science Olympiad Club	341	417	502	256
Student Activities	3,352	1,689	2,927	2,114
Stage Crew Club	(1,918)	5,010	1,143	1,949
Student Council Club	6,790	23,322	19,717	10,395
TSA	4,528	335	1,047	3,816
Unified Club	-	4,249	2,077	2,172
Totals	<u>\$ 110,347</u>	<u>\$ 308,723</u>	<u>\$ 284,383</u>	<u>\$ 134,687</u>

The note to the financial statements is an integral part of this statement.

**WILLIAMSVILLE CENTRAL SCHOOL DISTRICT, NEW YORK**  
**EXTRACLASSROOM ACTIVITY FUND**  
**Statement of Cash Receipts and Cash Disbursements for South High School**  
**Year Ended June 30, 2023**

<u>Extraclassroom Accounts</u>	<u>Beginning Balance 7/1/2022</u>	<u>Total Cash Receipts</u>	<u>Total Cash Disbursements</u>	<u>Ending Balance 6/30/2023</u>
Class Clubs:				
Class of 2022	\$ 2,740	\$ -	\$ 2,740	\$ -
Class of 2023	8,539	58,867	63,803	3,603
Class of 2024	7,036	10,110	10,138	7,008
Class of 2025	2,855	9,124	696	11,283
Class of 2026	-	5,979	1,811	4,168
AFS Club	300	-	46	254
Art Club	60	-	59	1
Chorus Club	2,810	34,298	36,102	1,006
Computer Club	57	-	-	57
Cultural Diversity Club	526	-	-	526
Dance Club	326	-	-	326
DECA Club	3,153	15,385	17,410	1,128
Drama Club	14,828	6,652	20,936	544
Environmental Club	178	-	-	178
Fall Play	-	10,311	3,357	6,954
French Club	675	270	300	645
GSA Club	2	-	-	2
Interact Club	903	5,665	5,949	619
Latin Club	41	-	-	41
Link Crew	-	271	-	271
Math Club	605	-	345	260
Musical	-	33,472	14,604	18,868
National Honor Society	2,812	2,230	1,753	3,289
Newspaper	157	-	-	157
Orchestra Club	4,004	8,718	8,593	4,129
SADD Club	405	516	602	319
Science Club	2,151	-	-	2,151
Science Olympiad Club	246	-	-	246
Searchlight Club	8,692	6,815	2,488	13,019
Ski Club	1,907	2,660	1,465	3,102
SOS Club	166	6	116	56
Spanish Club	33	-	-	33
Stage Crew Club	430	-	-	430
Student Congress	3,822	16,045	15,742	4,125
Wellness Club	391	-	240	151
Wind Ensemble Club	2,734	26,291	24,760	4,265
WISP Club	712	151	80	783
WSHS School Improvement Club	158	-	-	158
Sales Tax Account	55	1,384	976	463
Totals	<u>\$ 74,509</u>	<u>\$ 255,220</u>	<u>\$ 235,111</u>	<u>\$ 94,618</u>

The note to the financial statements is an integral part of this statement.

**WILLIAMSVILLE CENTRAL SCHOOL DISTRICT, NEW YORK**  
**EXTRACLASSROOM ACTIVITY FUND**  
**Statement of Cash Receipts and Cash Disbursements for Transit Middle School**  
**Year Ended June 30, 2023**

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<u>Extraclassroom Accounts</u>	<u>Beginning Balance 7/1/2022</u>	<u>Total Cash Receipts</u>	<u>Total Cash Disbursements</u>	<u>Ending Balance 6/30/2023</u>
Art Club	\$ 111	\$ 250	\$ 340	\$ 21
Fitness Club	469	1,877	2,016	330
Gifted Programming Club	1,399	-	-	1,399
Home & Careers Club	5	-	-	5
Music Club	3,601	10,536	8,513	5,624
Student Council Club	12,681	18,210	18,976	11,915
Variety Show Club	609	2,080	2,087	602
Totals	<u>\$ 18,875</u>	<u>\$ 32,953</u>	<u>\$ 31,932</u>	<u>\$ 19,896</u>

The note to the financial statements is an integral part of this statement.

**WILLIAMSVILLE CENTRAL SCHOOL DISTRICT, NEW YORK**  
**EXTRACLASSROOM ACTIVITY FUND**  
**Statement of Cash Receipts and Cash Disbursements for Mill Middle School**  
**Year Ended June 30, 2023**

<b>Extraclassroom Accounts</b>	<b>Beginning Balance 7/1/2022</b>	<b>Total Cash Receipts</b>	<b>Total Cash Disbursements</b>	<b>Ending Balance 6/30/2023</b>
Band Club	\$ 953	\$ 614	\$ 646	\$ 921
Chamber Singers	-	9,310	6,095	3,215
Communiunity Service	617	-	-	617
Drama Club	6,483	9,456	7,693	8,246
French Club	575	444	412	607
Geography Club	2,451	2,050	2,703	1,798
Literary Club	69	4,361	4,247	183
National Junior Honor Society	-	663	61	602
5/6 Orchestra Club	1,768	7,978	8,140	1,606
Rock Orchestra	1,449	4,245	4,706	988
Spanish Club	147	90	79	158
Student Council Club	2,249	3,329	3,992	1,586
Student Helpers Club	428	52	276	204
Variety Show	238	-	-	238
Totals	<u>\$ 17,427</u>	<u>\$ 42,592</u>	<u>\$ 39,050</u>	<u>\$ 20,969</u>

The note to the financial statements is an integral part of this statement.

**WILLIAMSVILLE CENTRAL SCHOOL DISTRICT, NEW YORK**  
**EXTRACLASSROOM ACTIVITY FUND**  
**Statements of Cash Receipts and Cash Disbursements for**  
**Heim and Casey Middle Schools**  
**Year Ended June 30, 2023**

Heim Middle School:

<u>Extraclassroom Accounts</u>	<u>Beginning Balance 7/1/2022</u>	<u>Total Cash Receipts</u>	<u>Total Cash Disbursements</u>	<u>Ending Balance 6/30/2023</u>
Art Club	\$ 259	\$ 170	\$ 303	\$ 126
Bookstore Club	2,997	2,444	4,038	1,403
Cooking Club	1,085	112	-	1,197
Environmental Club	-	400	-	400
Jazz Ensemble Club	6,764	801	2,587	4,978
Spanish Club	4	532	532	4
SPCA Club	1,613	700	35	2,278
Spirit Club	587	-	316	271
Summit Wellness Club	385	-	82	303
Pinterest Club	29	431	344	116
Talent Show Club	655	832	513	974
8th Grade Activities	2,354	4,720	2,169	4,905
Totals	<u>\$ 16,732</u>	<u>\$ 11,142</u>	<u>\$ 10,919</u>	<u>\$ 16,955</u>

Casey Middle School:

<u>Extraclassroom Accounts</u>	<u>Beginning Balance 7/1/2022</u>	<u>Total Cash Receipts</u>	<u>Total Cash Disbursements</u>	<u>Ending Balance 6/30/2023</u>
Fornes - Music	\$ 13,598	\$ 19,943	\$ 18,076	\$ 15,465
Kind Club	714	36	650	100
Student Activities Committee	12,367	5,117	2,474	15,010
Totals	<u>\$ 26,679</u>	<u>\$ 25,096</u>	<u>\$ 21,200</u>	<u>\$ 30,575</u>

The note to the financial statements is an integral part of these statements.

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**WILLIAMSVILLE CENTRAL SCHOOL DISTRICT, NEW YORK**  
**EXTRACLASSROOM ACTIVITY FUND**  
**Note to the Financial Statements**  
**Year Ended June 30, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The transactions of the Extraclassroom Activity Fund are considered part of the reporting entity of Williamsville Central School District (the “District”), New York’s Student Activities Fund, a special revenue fund of the District.

The books and records of the Extraclassroom Activity Fund are maintained on the cash basis of accounting; whereby revenues are recognized when cash is received and expenditures are recognized when cash is disbursed. The District exercises general oversight of these funds.

The activity of the Extraclassroom Activity Fund is also included in the basic financial statements of the District. These amounts are included in the Student Activities Fund column in the Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficit)—Nonmajor Governmental Funds. All cash balances are either FDIC insured or collateralized with securities held by the pledging bank’s agent in the District’s name.

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