

**LEWISTON-PORTER
CENTRAL SCHOOL DISTRICT**

EXTRAClassroom Activity

JUNE 30, 2021

INDEPENDENT AUDITORS' REPORT

The Board of Education
Lewiston-Porter Central School District

We have audited the schedule of additions and deductions of Lewiston-Porter Central School District (the District) Extraclassroom Activity for the year ended June 30, 2021, and the related notes to the schedule.

Management's Responsibility 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' Responsibility

Our responsibility is to express an opinion on the schedule based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule.

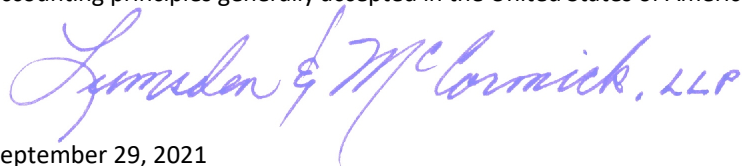
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

Certain accounting records of Lewiston-Porter 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 \$90,520.

Qualified Opinion

In our opinion, except for the possible effects of the matter discussed in the Basis for Qualified Opinion paragraph, the schedule referred to in the first paragraph presents fairly, in all material respects, the additions and deductions of Lewiston-Porter Central School District Extraclassroom Activity for the year ended June 30, 2021, in accordance with accounting principles generally accepted in the United States of America.



September 29, 2021

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT EXTRACLASROOM ACTIVITY

Schedule of Additions and Deductions

For the year ended June 30, 2021

	July 1, 2020	Additions	Deductions	June 30, 2021
<u>High School</u>				
Class Clubs:				
2020	\$ 10,275	\$ 27,543	\$ 26,686	\$ 11,132
2021	7,008	16,127	22,760	375
2022	3,396	2,851	2,659	3,588
2023	3,674	1,236	1,967	2,943
2024	-	3,017	1,158	1,859
Art Club	4,338	2,309	5,462	1,185
Business Club	3,540	400	405	3,535
Drama Club	742	-	-	742
Historical Society Club	1,396	-	-	1,396
International Studies Club	3,561	960	1,948	2,573
Key Club	2,737	1,424	1,168	2,993
Lancer Council Club	19,917	2,220	3,156	18,981
L-P Athletic Fund Club	8,942	16,727	16,823	8,846
Masterminds Club	32	-	32	-
Musical Theatre Club	8,626	1,170	780	9,016
Music Project Club	6,394	1,625	5,136	2,883
National Honor Society Club	6	405	-	411
Science Honor Society Club	1,598	255	318	1,535
Spanish Club	333	25	100	258
Spanish National Honor Society Club	63	-	-	63
Technology Club	647	200	-	847
Traditions Club	3,377	-	190	3,187
Varsity Club	363	1,154	1,232	285
Yearbook Club	3,297	-	190	3,107
	94,262	79,648	92,170	81,740

See accompanying notes.

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT EXTRACLASROOM ACTIVITY

Schedule of Additions and Deductions (continued)

For the year ended June 30, 2021

	July 1, 2020	Additions	Deductions	June 30, 2021
<u>Middle School</u>				
Class Clubs:				
2025	\$ 717	\$ 1,345	\$ 1,870	\$ 192
2026	510	1,285	1,724	71
2027	-	489	-	489
Art Club	327	12	327	12
Band Club	1,422	29	296	1,155
Builders Club	1,132	1,577	1,652	1,057
Drama Club	4,135	1,170	365	4,940
Foreign Language Club	684	-	-	684
Gay/Straight Alliance	-	258	208	50
Lancers Club	2,182	1,578	2,200	1,560
National Junior Honor Society Club	489	-	-	489
Orchestra Club	645	-	226	419
Ski Club	920	-	-	920
Student Council Club	8,505	799	2,057	7,247
Washington D.C. Trip Club	737	-	-	737
WEB Club	466	-	370	96
Yearbook Club	7	2,330	87	2,250
	22,878	10,872	11,382	22,368
	\$ 117,140	\$ 90,520	\$ 103,552	\$ 104,108

See accompanying notes.

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 Lewiston-Porter Central School District in the Statement of Fiduciary Net Position and the Statement of Changes in Fiduciary Net Position.