

**SWEET HOME CENTRAL
SCHOOL DISTRICT**

EXTRACLASSROOM ACTIVITY

JUNE 30, 2022

INDEPENDENT AUDITORS' REPORT

The Board of Education
Sweet Home Central School District

Qualified Opinion

We have audited the accompanying schedule of additions and deductions of Sweet Home 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 Sweet Home Central School District Extraclassroom Activity for the year ended June 30, 2022, in accordance with accounting principles generally accepted in the United State of America.

Basis for Qualified Opinion

Certain accounting records of Sweet Home 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 \$177,182.

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 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 judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment 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 in 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 14, 2022

SWEET HOME CENTRAL SCHOOL DISTRICT EXTRACLASSROOM ACTIVITY

Schedule of Additions and Deductions

For the year ended June 30, 2022

	July 1, 2021	Additions	Deductions	June 30, 2022
<u>High School</u>				
Class Clubs:				
2021	\$ 183	\$ -	\$ 183	\$ -
2022	654	10,693	10,655	692
2023	119	3,143	2,486	776
2025	-	522	319	203
A.C.L.C. Club	56	2,045	667	1,434
Baseball Club	2,540	19,148	15,662	6,026
Boys' Basketball Club	212	12,104	9,908	2,408
Boys' Lacrosse Club	5,281	4,410	7,391	2,300
Boys' Soccer Club	1,458	1,445	1,734	1,169
Boys' Swim	-	1,100	554	546
Boys' Varsity Hockey	-	3,333	3,025	308
Boys' Volleyball Club	4,570	1,950	2,204	4,316
Cheerleading Club	173	1,341	770	744
Chemistry Club	2,521	-	681	1,840
Choral Club	2,451	150	757	1,844
Drill Club	965	-	729	236
Field Hockey Club	1,100	609	49	1,660
French Club	14	130	106	38
General Band Club	4,261	438	1,651	3,048
German Honor Society Club	2,088	93	-	2,181
Girls' Athletic Association Club	609	-	500	109
Girls' Volleyball Club	265	5,890	4,440	1,715
Global Ambassadors Club	179	-	-	179
Honors Program Club	7,061	26,570	24,503	9,128
Life Skills	3,706	7,100	7,356	3,450
Library Helpers Club	121	-	-	121
Musical Fund Club	5,961	11,881	9,894	7,948
National Honor Society Club	3,076	2,010	1,711	3,375
Orchestra Club	971	12,312	12,369	914
Subtotal	50,595	128,417	120,304	58,708

See accompanying notes.

SWEET HOME CENTRAL SCHOOL DISTRICT EXTRACLASSROOM ACTIVITY

Schedule of Additions and Deductions (continued)

For the year ended June 30, 2022

	July 1, 2021	Additions	Deductions	June 30, 2022
<u>High School, continued</u>				
Ready Café	\$ -	\$ 181	\$ 174	\$ 7
School Store Club	1,763	509	33	2,239
Ski Club	850	10,055	5,970	4,935
Softball Club	384	865	-	1,249
Spanish Club	218	380	443	155
Special Olympics Club	3	-	-	3
Student Advisory Club	2,442	4,230	4,356	2,316
Student Exchange Club	314	-	-	314
Student Government	2,000	3,815	1,610	4,205
Students for Hope Club	1,771	-	100	1,671
Swim Team Club	2,298	1,202	3,043	457
Technology Club	2	-	-	2
Theatre Arts Club	3,768	-	554	3,214
Varsity Bowling Club	912	20	525	407
Varsity Club	200	16,678	15,105	1,773
Varsity Gymnastics Club	2,280	-	800	1,480
Virtual Enterprise Club	465	-	-	465
Unified Sports	863	554	422	995
Yearbook Club	5,337	4,438	2,995	6,780
Sales Tax Account	-	603	1,128	(525)
Interest Account	30	15	30	15
	76,495	171,962	157,592	90,865

See accompanying notes.

SWEET HOME CENTRAL SCHOOL DISTRICT EXTRACLASROOM ACTIVITY

Schedule of Additions and Deductions (continued)

For the year ended June 30, 2022

	July 1, 2021	Additions	Deductions	June 30, 2022
<u>Middle School</u>				
All School Council	\$ 188	\$ 15	\$ -	\$ 203
Boys' Chorus Club	933	-	189	744
Flag Football	-	1,700	1,165	535
Girls' Chorus Club	1,603	-	692	911
Middle School Band Club	98	-	-	98
Middle School Orchestra Club	1,034	-	643	391
Modified Swim Club	768	-	-	768
Musical Club	7,627	3,065	4,607	6,085
Music Club	40	-	-	40
Middle School Lighthouse	1,641	29	547	1,123
Middle School Store Club	1,793	411	456	1,748
Middle School Yearbook Club	1,206	-	-	1,206
Middle School PE Fund Club	450	-	107	343
Willow Ridge Elementary Student Council Club	178	-	-	178
	<u>17,559</u>	<u>5,220</u>	<u>8,406</u>	<u>14,373</u>
	\$ 94,054	\$ 177,182	\$ 165,998	\$ 105,238

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 Sweet Home Central School District (the District) in the Statement of Fiduciary Net Position and the Statement of Changes in Fiduciary Net Position.