

**SWEET HOME CENTRAL
SCHOOL DISTRICT**

EXTRACLASSROOM ACTIVITY

JUNE 30, 2021

INDEPENDENT AUDITORS' REPORT

The Board of Education
Sweet Home Central School District

We have audited the accompanying schedule of additions and deductions of Sweet Home Central School 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.

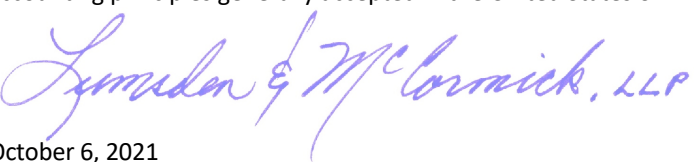
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

Certain accounting records of 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 \$59,582.

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 Sweet Home Central School District Extraclassroom Activity for the year ended June 30, 2021, in accordance with the accounting principles generally accepted in the United States of America.



October 6, 2021

SWEET HOME CENTRAL SCHOOL DISTRICT EXTRACLASSROOM 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:				
2021	\$ 1,726	\$ 3,984	\$ 5,527	\$ 183
2022	601	53	-	654
2023	119	-	-	119
A.C.L.C. Club	56	-	-	56
Baseball Club	6,560	600	4,620	2,540
Boys' Basketball Club	465	245	498	212
Boys' Lacrosse Club	2,510	4,486	1,715	5,281
Boys' Soccer Club	2,600	3,555	4,697	1,458
Boys' Volleyball Club	4,910	-	340	4,570
Cheerleading Club	173	-	-	173
Chemistry Club	21	2,500	-	2,521
Choral Club	2,236	659	444	2,451
Drill Club	906	59	-	965
Field Hockey Club	1,931	-	831	1,100
French Club	14	-	-	14
General Band Club	5,790	-	1,529	4,261
German Honor Society Club	2,179	-	91	2,088
Girls' Athletic Association Club	1,052	500	943	609
Girls' Volleyball Club	866	300	901	265
Global Ambassadors Club	179	-	-	179
Honors Program Club	4,715	21,057	18,711	7,061
Jazz Ensemble Club	411	-	411	-
Life Skills	4,730	-	1,024	3,706
Library Helpers Club	103	18	-	121
Musical Fund Club	9,703	4,276	8,018	5,961
National Honor Society Club	3,727	1,230	1,881	3,076
Orchestra Club	320	833	182	971
Subtotal	58,603	44,355	52,363	50,595

See accompanying notes.

SWEET HOME CENTRAL SCHOOL DISTRICT EXTRACLASSROOM ACTIVITY

Schedule of Additions and Deductions (continued)

For the year ended June 30, 2021

	July 1, 2020	Additions	Deductions	June 30, 2021
<u>High School, continued</u>				
Panther Eye Club	\$ -	\$ 345	\$ 345	\$ -
School Store Club	1,755	8	-	1,763
Ski Club	850	-	-	850
Softball Club	384	-	-	384
Soul Club	60	-	60	-
Spanish Club	400	-	182	218
Special Olympics Club	3	-	-	3
Student Advisory Club	2,377	1,758	1,693	2,442
Student Exchange Club	314	-	-	314
Student Government	2,000	500	500	2,000
Students for Hope Club	1,771	-	-	1,771
Swim Team Club	2,298	-	-	2,298
Technology Club	2	-	-	2
Theatre Arts Club	3,214	1,050	496	3,768
Varsity Bowling Club	1,036	-	124	912
Varsity Club	1,178	6,600	7,578	200
Varsity Gymnastics Club	2,280	-	-	2,280
Virtual Enterprise Club	465	-	-	465
Unified Sports	863	-	-	863
Yearbook Club	6,942	4,305	5,910	5,337
Sales Tax Collection Credits	-	20	20	-
Interest Account	35	30	35	30
Sales Tax Account	229	362	591	-
	87,059	59,333	69,897	76,495

See accompanying notes.

SWEET HOME CENTRAL SCHOOL DISTRICT EXTRACURRICULAR 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>				
All School Council	\$ 2,687	\$ 35	\$ 2,534	\$ 188
Boys' Chorus Club	933	-	-	933
Girls' Chorus Club	1,603	-	-	1,603
Middle School Band Club	98	-	-	98
Middle School Orchestra Club	1,150	-	116	1,034
Modified Swim Club	641	127	-	768
Musical Club	7,627	-	-	7,627
Music Club	40	-	-	40
Middle School Lighthouse	1,620	86	65	1,641
Middle School Store Club	1,793	-	-	1,793
Middle School Yearbook Club	1,206	-	-	1,206
Middle School PE Fund Club	503	-	53	450
Willow Ridge Elementary Student Council Club	177	1	-	178
	20,078	249	2,768	17,559
	\$ 107,137	\$ 59,582	\$ 72,665	\$ 94,054

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 in the Statement of Fiduciary Net Position and the Statement of Changes in Fiduciary Net Position.