

**NORTH TONAWANDA CITY SCHOOL  
DISTRICT, NEW YORK  
EXTRACLASSROOM ACTIVITY FUND**

*Statements of Cash Receipts and Disbursements  
Year Ended June 30, 2013 and  
Independent Auditors' Report*



**NORTH TONAWANDA CITY SCHOOL DISTRICT, NEW YORK**  
**Extraclassroom Activity Fund**  
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**Year Ended June 30, 2013**

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*Certified Public Accountants*

## **INDEPENDENT AUDITORS' REPORT**

Board of Education  
North Tonawanda City School District, New York

### **Report on the Financial Statements**

We have audited the accompanying statement of cash receipts and disbursements of the Extraclassroom Activity Fund of the North Tonawanda City School District, New York, for the year ended June 30, 2013, and the related note to the financial statements, which collectively comprise the Extraclassroom Activity Fund's financial statements as listed in the table of contents.

#### ***Management's Responsibility for the Financial Statements***

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; this includes 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.

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements 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 financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 financial statements 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 financial statements.

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

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash receipts and disbursements of the Extraclassroom Activity Fund of the North Tonawanda City School District, New York, for the year ended June 30, 2013, on the basis of accounting described in Note 1.

***Other Matters***

*Basis for Accounting*

We draw attention to Note 1 of the financial statements which describes the basis of accounting. The financial statements are prepared on a 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.

*Extraclassroom Activity Fund*

As discussed in Note 1, the financial statements of the Extraclassroom Activity Fund of the North Tonawanda City School District, New York are intended to present the cash receipts and cash disbursements that are attributable to the Extraclassroom Activity Fund. They do not purport to, and do not, present fairly the financial position of the North Tonawanda City School District, New York, as of June 30, 2013 or the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Handwritten signature of Duesch & Meloni LLP in cursive script.

October 8, 2013

**NORTH TONAWANDA CITY SCHOOL DISTRICT, NEW YORK**  
**Extraclassroom Activity Fund**  
**Statement of Cash Receipts and Disbursements - Summary**  
**Year Ended June 30, 2013**

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<u>Extraclassroom Accounts</u>	Beginning Balance <u>7/1/2012</u>	<u>Receipts</u>	<u>Disbursements</u>	Ending Balance <u>6/30/2013</u>
North Tonawanda High School	\$ 64,688	\$ 226,357	\$ 230,444	\$ 60,601
North Tonawanda Middle School	<u>13,770</u>	<u>98,465</u>	<u>101,331</u>	<u>10,904</u>
	<u>\$ 78,458</u>	<u>\$ 324,822</u>	<u>\$ 331,775</u>	<u>\$ 71,505</u>

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

**NORTH TONAWANDA CITY SCHOOL DISTRICT, NEW YORK**  
**Extraclassroom Activity Fund**  
**Statement of Cash Receipts and Disbursements - High School**  
**Year Ended June 30, 2013**

<u>Extraclassroom Accounts</u>	Beginning Balance 7/1/2012	Receipts	Disbursements	Transfers	Ending Balance 6/30/2013
Interest	\$ 130	\$ -	\$ 30	\$ -	\$ 100
Sales Tax	4,400	-	6,167	6,008	4,241
Sales Tax Rebate	105	100	250	268	223
Bookstore/DECA	5,373	54,624	53,111	(1,338)	5,548
Yearbook	6,023	3,756	8,808	75	1,046
Concert/Marching Band	513	6,552	6,309	-	756
Drama	11,412	8,914	13,935	(10)	6,381
Outdoor Awareness	232	1,216	1,560	220	108
Foreign Language Club	779	331	917	-	193
Horizon Newspaper	513	2,528	2,386	(172)	483
National Honor Society	2,063	9,230	10,446	(292)	555
Student Council	6,304	6,025	5,927	(77)	6,325
Advanced Placement	5,947	19,432	17,632	-	7,747
SADD	484	488	786	(5)	181
Orchestra	5	-	-	-	5
Amnesty International	194	1,390	49	-	1,535
Freshman Class	196	3,702	1,889	(1,920)	89
Sophomore Class	2,829	1,404	1,743	(841)	1,649
Junior Class	2,119	16,748	8,038	(8,773)	2,056
Senior Class	7,935	27,759	35,903	8,132	7,923
Cheerleaders	-	15,465	12,555	(26)	2,884
Science Olympiad	53	4,227	3,950	(308)	22
Lumber Jazz	147	-	-	-	147
Speech and Debate Club	189	-	-	-	189
Chorus	1,463	22,632	17,701	(265)	6,129
Chess Club	67	-	-	-	67
FBLA	691	798	360	(31)	1,098
Telecommunications	410	-	300	-	110
Camera Club	103	-	-	-	103
Jazz Ensemble	105	480	448	-	137
Technology	2,730	13,742	14,541	(246)	1,685
Portfolio/Art Club	107	-	-	(107)	-
Peer Leadership	159	-	-	-	159
Animal Club	238	2,787	2,499	(42)	484
Strength and Conditioning	26	-	-	-	26
Model UN	47	1,607	1,270	(250)	134
Tri M	597	420	934	-	83
	<u>\$ 64,688</u>	<u>\$ 226,357</u>	<u>\$ 230,444</u>	<u>\$ -</u>	<u>\$ 60,601</u>

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

**NORTH TONAWANDA CITY SCHOOL DISTRICT, NEW YORK**  
**Extraclassroom Activity Fund**  
**Statement of Cash Receipts and Disbursements - Middle School**  
**Year Ended June 30, 2013**

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<u>Extraclassroom Accounts</u>	Beginning Balance 7/1/2012	Receipts	Disbursements	Ending Balance 6/30/2013
Art/Photography Club	\$ 136	\$ -	\$ 104	\$ 32
Band	5,955	44,117	48,487	1,585
Chorus	-	24,975	23,753	1,222
Drama Club	2,788	-	25	2,763
Drake Great Club	48	-	49	(1)
Honor Society	536	8,608	8,985	159
Newspaper	250	9	71	188
Peer Club	262	-	66	196
Recycling Club	19	-	-	19
School Store	113	401	270	244
Student Council	1,335	6,724	5,734	2,325
Team 7A	749	4,913	4,310	1,352
Team 7B	337	4,880	4,738	479
Team 7C/8C	824	-	824	-
Team 8D	226	-	25	201
Team 8E	144	2,783	2,831	96
Sales Tax	14	673	651	36
Bank Interest	34	382	408	8
	<u>\$ 13,770</u>	<u>\$ 98,465</u>	<u>\$ 101,331</u>	<u>\$ 10,904</u>

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

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**NORTH TONAWANDA CITY SCHOOL DISTRICT, NEW YORK**  
**Extraclassroom Activity Fund**  
**Note to Financial Statements**  
**Year Ended June 30, 2013**

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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 North Tonawanda City School District.

The books and records of the Extraclassroom Activity Fund of the North Tonawanda City School District, New York, are maintained on the cash basis of accounting. Under this basis of accounting, revenues are recognized when cash is received and expenditures are recognized when cash is disbursed. Consequently, accounts receivable due and amounts due to others at June 30, 2013 are not included in the financial statements. The District exercises general oversight of these funds.

The cash balances of the Extraclassroom Activity accounts are also included in the basic financial statements of North Tonawanda City School District. These amounts are included in the Agency column of the Statement of Net Position – Fiduciary Funds.

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