

**WILSON CENTRAL SCHOOL DISTRICT**

**EXTRACLASSROOM ACTIVITY**

**JUNE 30, 2025**

## INDEPENDENT AUDITORS' REPORT

The Board of Education  
Wilson Central School District

### Qualified Opinion

We have audited the accompanying schedule of additions and deductions of Wilson Central School District (the District) extraclassroom activity for the year ended June 30, 2025, 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 the District's extraclassroom activity for the year ended June 30, 2025, in accordance with accounting principles generally accepted in the United States of America (GAAP).

### Basis for Qualified Opinion

Certain accounting records of the District extraclassroom activity accounts were not adequate for us to form an opinion regarding the completeness of additions in the accompanying schedule stated at \$206,532.

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 GAAP and for 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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgement 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 on 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.

A handwritten signature in blue ink that reads "Lynden & McCormick, LLP". The signature is written in a cursive, flowing style.

October 14, 2025

WILSON CENTRAL SCHOOL DISTRICT EXTRACURRICULAR ACTIVITY

**Schedule of Additions and Deductions**

For the year ended June 30, 2025

	July 1, 2024	Additions	Deductions	June 30, 2025
Class Clubs:				
2024	\$ 3,445	\$ -	\$ 3,445	\$ -
2025	8,704	39,396	45,902	<b>2,198</b>
2026	4,410	3,502	537	<b>7,375</b>
2027	4,644	789	30	<b>5,403</b>
2028	-	3,368	617	<b>2,751</b>
Academy of Finance Club	894	-	253	<b>641</b>
Book Club	3,353	270	151	<b>3,472</b>
Champion Fund Club	2,458	-	1,278	<b>1,180</b>
Cheerleaders' Club	1,326	1,079	756	<b>1,649</b>
Crest/Yearbook Club	5,073	2,152	2,885	<b>4,340</b>
Cross Country Club	2,452	1,687	1,920	<b>2,219</b>
Day of Service	-	1,286	1,286	-
Drama Club	5,401	36,527	34,956	<b>6,972</b>
Field Hockey Club	717	3,190	2,788	<b>1,119</b>
Girls' Basketball Club	326	2,068	1,436	<b>958</b>
Girls' Soccer Club	129	-	-	<b>129</b>
Golf Club	761	209	-	<b>970</b>
Interact Club	663	1,700	1,700	<b>663</b>
History Club - Middle School	-	10,850	10,671	<b>179</b>
Honor Society - Middle School Club	877	-	858	<b>19</b>
Honor Society - Senior High Club	741	410	948	<b>203</b>
Laker Book Club	-	2,240	121	<b>2,119</b>
Model UN Club	-	156	156	-
Origami Club	13	-	-	<b>13</b>
Pathways Club	1,090	1,018	608	<b>1,500</b>
S.A.D.D. Club	302	2,976	3,101	<b>177</b>
Scholastic Bowl Club	500	1,000	749	<b>751</b>
Ski Club	-	3,946	3,946	-
Softball Club	2,003	11,701	5,937	<b>7,767</b>
Student Council - Elementary School Club	-	1,379	911	<b>468</b>
Student Council - Middle School Club	20,429	28,283	21,865	<b>26,847</b>
Student Council - Senior High Club	7,005	1,756	1,357	<b>7,404</b>
Varsity Baseball Club	6,183	8,148	11,219	<b>3,112</b>
Varsity Basketball Club	5,311	2,068	1,118	<b>6,261</b>
Varsity Football Club	4,505	6,721	6,609	<b>4,617</b>
Varsity Lacrosse Club	799	-	-	<b>799</b>
Varsity Track Club	2,540	8,465	2,822	<b>8,183</b>
Volleyball Club	2,383	-	618	<b>1,765</b>
Wilson Athletic Club	10,384	17,242	15,781	<b>11,845</b>
Wrestling Club	4,189	950	2,454	<b>2,685</b>
	<b>\$ 114,010</b>	<b>\$ 206,532</b>	<b>\$ 191,789</b>	<b>\$ 128,753</b>

See accompanying notes.

**Notes to the Schedule**

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**1. Summary of Significant Accounting Policies**

**Financial Reporting Entity**

Extraclassroom activity accounts are 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 Wilson Central School District in the Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position.