

**WILLIAMSVILLE CENTRAL
SCHOOL DISTRICT, NEW YORK
EXTRACLASSROOM ACTIVITY FUND**
*Statements of Cash Receipts and Cash Disbursements
for the Year Ended June 30, 2025 and
Independent Auditors' Report*

WILLIAMSVILLE CENTRAL SCHOOL DISTRICT, NEW YORK
EXTRACLASSROOM ACTIVITY FUND
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INDEPENDENT AUDITORS' REPORT

The Board of Education
Williamsville Central School District, New York:

Report on the Audit of the Financial Statements

Opinions

We have audited the cash basis financial statements of the Extraclassroom Activity Fund (the "Extraclassroom Activity Fund") of the Williamsville Central School District, New York (the "District"), as of and for the year ended June 30, 2025, and the related note to the financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the cash balances of the Extraclassroom Activity Fund as of June 30, 2025, and the cash receipts collected and cash disbursements paid for the year then ended in accordance with the cash basis of accounting described in Note 1 to the financial statements.

Basis for Opinions

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 Financial Statements 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 audit opinion.

Emphasis of Matter — Basis of Accounting

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

Responsibilities of Management 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 to the financial statements, and for 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.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 for 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 financial statements, 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 financial statements.
- 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 financial statements.

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.

Emphasis of Matter

As discussed in Note 1, the financial statements of the Extraclassroom Activity Fund are intended to present the cash balances, and the cash receipts collected and cash disbursements paid that are attributable to the transactions of the Extraclassroom Activity Fund. They do not purport to, and do not, present fairly the financial position of the District as of June 30, 2025, or the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Drescher & Malecki LLP

October 14, 2025

WILLIAMSVILLE CENTRAL SCHOOL DISTRICT, NEW YORK
EXTRACLASROOM ACTIVITY FUND
Statement of Cash Receipts and Cash Disbursements for All Schools
Year Ended June 30, 2025

School	Beginning Balance 7/1/2024	Total Cash Receipts	Total Cash Disbursements	Ending Balance 6/30/2025
East High School	\$ 123,238	\$ 371,930	\$ 346,903	\$ 148,265
North High School	153,316	328,975	340,311	141,980
South High School	84,954	262,748	239,647	108,055
Transit Middle School	30,116	50,811	55,315	25,612
Mill Middle School	21,138	73,510	61,331	33,317
Heim Middle School	22,939	24,763	18,705	28,997
Casey Middle School	34,975	28,297	20,097	43,175
Totals	<u>\$ 470,676</u>	<u>\$ 1,141,034</u>	<u>\$ 1,082,309</u>	<u>\$ 529,401</u>

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

WILLIAMSVILLE CENTRAL SCHOOL DISTRICT, NEW YORK
EXTRACLASROOM ACTIVITY FUND
Statement of Cash Receipts and Cash Disbursements for East High School
Year Ended June 30, 2025

Extracurricular Accounts	Beginning Balance 7/1/2024	Total Cash Receipts	Total Cash Disbursements	Ending Balance 6/30/2025
Class Clubs:				
Class of 2025	\$ 5,399	\$ 24,811	\$ 30,210	\$ -
Class of 2026	2,711	20,856	18,037	5,530
Class of 2027	2,056	3,606	1,569	4,093
Class of 2028	-	4,182	1,120	3,062
Class of 2029	-	534	-	534
Art Club	292	730	978	44
Athletics	4,610	1,198	1,033	4,775
Band	7,057	9,331	8,834	7,554
Challenge to Change	248	171	103	316
Chorale Club	1,830	4,861	5,325	1,366
Drama Club	34,876	25,746	25,035	35,587
Earth Club	331	-	-	331
Entrepreneurship Club	499	7,951	7,294	1,156
FBLA Club	3,249	115,091	108,385	9,955
French Club	204	234	100	338
French Honor Society	272	512	365	419
Gay Straight Alliance	672	-	325	347
Girls Up	544	398	64	878
Hands Around the World Club	-	1,344	1,262	82
HOSA	-	1,532	1,357	175
Italian Club	641	267	106	802
Latin Club	275	809	937	147
Library Club	586	186	107	665
Link Crew	1,538	1,000	70	2,468
Literary Magazine	2,607	153	877	1,883
Math Club	214	232	391	55
Medical Outreach	-	193	-	193
Model UN Club	149	1,010	897	262
Music & Poetry Club	153	-	153	-
Muslim Soc. Assn	190	891	810	271
Newspaper Club	604	151	282	473
National Honor Society	-	1,295	944	351
Orchestra	1,144	58,877	56,784	3,237
Project Green	703	-	-	703
SADD Club	171	195	-	366
Sales Tax	455	7	462	-
Science Olympiad Club	801	1,628	2,306	123
Ski Club	1,878	8,575	8,515	1,938
Spanish Honor Society	435	2,419	2,517	337
Stage Crew	831	491	403	919
Student Council	16,562	12,345	15,866	13,041
Tech Club	238	-	146	92
UNICEF	816	2,130	2,875	71
Unity in Diversity Club	309	332	257	384
Wellness	30	202	200	32
Yearbook Club	27,058	55,454	39,602	42,910
Totals	<u>\$ 123,238</u>	<u>\$ 371,930</u>	<u>\$ 346,903</u>	<u>\$ 148,265</u>

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

WILLIAMSVILLE CENTRAL SCHOOL DISTRICT, NEW YORK
EXTRACLASROOM ACTIVITY FUND
Statement of Cash Receipts and Cash Disbursements for North High School
Year Ended June 30, 2025

Extraclassroom Accounts	Beginning Balance 7/1/2024	Total Cash Receipts	Total Cash Disbursements	Ending Balance 6/30/2025
Class Clubs:				
Class of 2024	\$ 2,150	\$ -	\$ 1,296	\$ 854
Class of 2025	5,778	26,957	31,714	1,021
Class of 2026	4,480	20,082	17,431	7,131
Class of 2027	2,558	1,214	3,129	643
Class of 2028	-	1,664	90	1,574
Art Club	138	-	-	138
Band Club	8,686	85,101	78,542	15,245
Chorus Club	4,131	20,154	15,492	8,793
Cultural Awareness	292	554	516	330
DECA Club	4,430	28,476	30,377	2,529
Drama Club	11,283	12,995	9,738	14,540
Dungeons & Dragons	25	-	-	25
Entrepreneurship	3,558	42,105	36,059	9,604
German National Honor Society	1,274	-	69	1,205
GSA	205	-	125	80
Medical Outreach	243	208	-	451
Model UN	1,442	592	955	1,079
Musical	35,504	25,611	29,723	31,392
National Honor Society	3,190	2,329	1,943	3,576
Olympian Club	31,273	9,278	26,121	14,430
Orchestra	3,052	8,538	10,139	1,451
SISR	5,349	5,179	5,834	4,694
Science HS	294	-	146	148
Science Olympiad Club	537	435	698	274
Student Activities	2,114	3,700	3,825	1,989
Stage Crew Club	2,945	1,722	1,417	3,250
Student Council Club	13,676	18,976	20,988	11,664
TSA	1,843	5,323	4,213	2,953
Unified Club	2,866	7,782	9,731	917
Totals	<u>\$ 153,316</u>	<u>\$ 328,975</u>	<u>\$ 340,311</u>	<u>\$ 141,980</u>

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

WILLIAMSVILLE CENTRAL SCHOOL DISTRICT, NEW YORK
EXTRACLASSROOM ACTIVITY FUND
Statement of Cash Receipts and Cash Disbursements for South High School
Year Ended June 30, 2025

Extraclassroom Accounts	Beginning Balance 7/1/2024	Total Cash Receipts	Total Cash Disbursements	Ending Balance 6/30/2025
Class Clubs:				
Class of 2024	\$ 2,558	\$ -	\$ 2,558	\$ -
Class of 2025	15,351	61,821	70,281	6,891
Class of 2026	10,997	22,089	17,752	15,334
Class of 2027	4,855	9,729	2,940	11,644
Class of 2028	-	5,970	1,870	4,100
1st Amendment 1st Vote	211	-	57	154
AFS Club	355	-	-	355
Art Club	33	25	-	58
Black Culture Club	-	386	145	241
Book Club	-	29	-	29
Chess Club	391	145	517	19
Chorus Club	631	37,382	35,282	2,731
Computer Club	57	-	-	57
Cultural Diversity Club	526	688	444	770
Dance Club	443	710	334	819
DECA Club	1,857	15,219	16,451	625
Drama Club	875	6,043	5,191	1,727
Environmental Club	178	-	-	178
Fall Play	8,217	6,534	3,343	11,408
French Club	580	-	-	580
GSA Club	2	-	-	2
Interact Club	579	5,178	5,304	453
Latin Club	41	-	-	41
Link Crew	1	-	-	1
Math Club	363	27	75	315
Musical	21,721	23,009	24,556	20,174
National Honor Society	3,479	2,141	1,821	3,799
Newspaper	157	-	-	157
Orchestra Club	720	14,023	7,586	7,157
SADD Club	163	509	593	79
Science Club	2,151	-	-	2,151
Science Olympiad Club	246	-	-	246
Searchlight Club	1,895	2,217	1,672	2,440
Ski Club	3,273	690	1,649	2,314
SOS Club	56	-	-	56
Spanish Club	33	-	-	33
Stage Crew Club	430	-	-	430
Student Congress	113	17,291	12,969	4,435
Wellness Club	77	-	-	77
Wind Ensemble Club	690	30,704	26,188	5,206
WISP Club	620	48	40	628
Sales Tax Account	29	141	29	141
Totals	<u>\$ 84,954</u>	<u>\$ 262,748</u>	<u>\$ 239,647</u>	<u>\$ 108,055</u>

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

WILLIAMSVILLE CENTRAL SCHOOL DISTRICT, NEW YORK
EXTRACLASROOM ACTIVITY FUND
Statement of Cash Receipts and Cash Disbursements for Transit Middle School
Year Ended June 30, 2025

Extraclassroom Accounts	Beginning Balance 7/1/2024	Total Cash Receipts	Total Cash Disbursements	Ending Balance 6/30/2025
Art Club	\$ 115	\$ 670	\$ 785	\$ -
Fitness Club	595	664	564	695
Gifted Programming Club	1,399	-	-	1,399
Home & Careers Club	5	-	5	-
Music Club	8,900	16,629	20,776	4,753
Student Council Club	10,030	30,124	29,807	10,347
Variety Show Club	9,072	2,724	3,378	8,418
Totals	<u>\$ 30,116</u>	<u>\$ 50,811</u>	<u>\$ 55,315</u>	<u>\$ 25,612</u>

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

WILLIAMSVILLE CENTRAL SCHOOL DISTRICT, NEW YORK
EXTRACLASROOM ACTIVITY FUND
Statement of Cash Receipts and Cash Disbursements for Mill Middle School
Year Ended June 30, 2025

Extraclassroom Accounts	Beginning Balance 7/1/2024	Total Cash Receipts	Total Cash Disbursements	Ending Balance 6/30/2025
Band Club	\$ 1,251	\$ 350	\$ 1,101	\$ 500
Chamber Singers	455	17,875	13,477	4,853
Community Service	968	-	968	-
Courtyard Club	-	117	33	84
Drama Club	8,462	18,242	16,790	9,914
French Club	604	335	344	595
Geography Club	3,290	1,550	691	4,149
5/6 Jazz Band	-	1,471	930	541
Literary Club	1,491	10,285	9,873	1,903
National Junior Honor Society	774	3,342	2,904	1,212
5/6 Orchestra Club	644	7,592	7,743	493
Rock Orchestra	1,545	1,061	333	2,273
Social Justice	312	293	278	327
Spanish Club	326	125	259	192
Student Council Club	778	10,872	5,369	6,281
Variety Show	238	-	238	-
Totals	<u>\$ 21,138</u>	<u>\$ 73,510</u>	<u>\$ 61,331</u>	<u>\$ 33,317</u>

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

WILLIAMSVILLE CENTRAL SCHOOL DISTRICT, NEW YORK
EXTRACLASROOM ACTIVITY FUND
Statements of Cash Receipts and Cash Disbursements for
Heim and Casey Middle Schools
Year Ended June 30, 2025

Heim Middle School:

Extracurricular Accounts	Beginning Balance 7/1/2024	Total Cash Receipts	Total Cash Disbursements	Ending Balance 6/30/2025
Art Club	\$ 296	\$ -	\$ 50	\$ 246
Bookstore Club	1,243	2,500	1,745	1,998
Cooking Club	1,725	-	154	1,571
Drama Club	10,028	-	-	10,028
Environmental Club	400	-	381	19
Jazz Ensemble Club	2,378	14,422	9,775	7,025
Spanish Club	4	350	350	4
SPCA Club	3,634	1,400	419	4,615
Spirit Club	290	150	124	316
Summit Wellness Club	303	-	235	68
Pinterest Club	159	95	176	78
Talent Show Club	974	1,510	873	1,611
8th Grade Activities	1,505	4,336	4,423	1,418
Totals	<u>\$ 22,939</u>	<u>\$ 24,763</u>	<u>\$ 18,705</u>	<u>\$ 28,997</u>

Casey Middle School:

Extracurricular Accounts	Beginning Balance 7/1/2024	Total Cash Receipts	Total Cash Disbursements	Ending Balance 6/30/2025
Fornes - Music	\$ 16,538	\$ 24,453	\$ 18,815	\$ 22,176
Student Activities Committee	18,437	3,844	1,282	20,999
Totals	<u>\$ 34,975</u>	<u>\$ 28,297</u>	<u>\$ 20,097</u>	<u>\$ 43,175</u>

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

WILLIAMSVILLE CENTRAL SCHOOL DISTRICT, NEW YORK
EXTRACLASSROOM ACTIVITY FUND
Note to the Financial Statements
Year Ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The transactions of the Extraclassroom Activity Fund are considered part of the reporting entity of Williamsville Central School District (the “District”), New York’s Student Activities Fund, a special revenue fund of the District.

The books and records of the Extraclassroom Activity Fund are maintained on the cash basis of accounting; whereby revenues are recognized when cash is received and expenditures are recognized when cash is disbursed. Consequently, accounts receivable and amounts due to others at June 30, 2025 are not included in the financial statements. The District exercises general oversight of these funds.

The activity of the Extraclassroom Activity Fund is also included in the basic financial statements of the District. These amounts are included in the Student Activities Fund column in the Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficit)—Nonmajor Governmental Funds. All cash balances are either FDIC insured or collateralized with securities held by the pledging bank’s agent in the District’s name.

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