WILLIAMSVILLE CENTRAL SCHOOL DISTRICT, NEW YORK

EXTRACLASSROOM ACTIVITY FUND

Statements of Cash Receipts and Cash Disbursements
for the Year Ended June 30, 2026 and
Independent Auditors' Report

Drescher & Malecki
Certified Public Accountants

WILLIAMSVILLE CENTRAL SCHOOL DISTRICT, NEW YORK
EXTRACLASSROOM ACTIVITY FUND
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Certified Public Accountants

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, 2026, and the related note to the financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statement presents fairly, in all material respects, the cash balances of the Extraclassroom Activity Fund as of June 30, 2026, 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.

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, 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, 2026, 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 13, 2026

WILLIAMSVILLE CENTRAL SCHOOL DISTRICT, NEW YORK
EXTRACLASSROOM ACTIVITY FUND
Statement of Cash Receipts and Cash Disbursements for All Schools
Year Ended June 30, 2026

School	Beginning Balance 7/1/2025	Total Cash Receipts	Total Cash Disbursements	Ending Balance 6/30/2026
East High School	$ 148,265	$ 338,773	$ 334,581	$ 152,457
North High School	141,980	232,770	241,285	133,465
South High School	108,055	296,724	284,292	120,487
Transit Middle School	25,612	67,815	63,718	29,709
Mill Middle School	33,317	55,987	54,405	34,899
Heim Middle School	28,997	23,825	23,591	29,231
Casey Middle School	43,175	44,188	43,709	43,654
Totals	$ 529,401	$ 1,060,082	$ 1,045,581	$ 543,902

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 East High School
Year Ended June 30, 2026

Extraclassroom Accounts	Beginning Balance 7/1/2025	Total Cash Receipts	Total Cash Disbursements	Ending Balance 6/30/2026
Class Clubs:				
Class of 2026	$ 5,530	$ 18,487	$ 24,017	$ -
Class of 2027	4,093	17,878	14,437	7,534
Class of 2028	3,062	3,731	2,966	3,827
Class of 2029	534	1,545	134	1,945
Class of 2030	-	500	-	500
Art Club	44	558	440	162
Athletics	4,775	1,924	691	6,008
Band	7,554	7,812	7,967	7,399
Challenge to Change	316	-	183	133
Chorale Club	1,366	13,688	14,767	287
Crew Club	-	197	-	197
Drama Club	35,587	33,860	39,110	30,337
Earth Club	331	-	-	331
Entrepreneurship Club	1,156	11,516	12,066	606
FBLA Club	9,955	174,254	168,182	16,027
French Club	338	180	-	518
French Honor Society	419	606	445	580
Gay Straight Alliance	347	-	70	277
Girls Up	878	495	1,274	99
Hands Around the World Club	82	75	82	75
HOSA	175	2,465	2,640	-
Indian Culture	-	223	-	223
Italian Club	802	417	432	787
Key Club	-	408	400	8
Knitting Club	-	98	-	98
Latin Club	147	282	309	120
Library Club	665	77	339	403
Link Crew	2,468	-	119	2,349
Literary Magazine	1,883	-	76	1,807
Math Club	55	172	126	101
Medical Outreach	193	80	-	273
Model UN Club	262	740	750	252
Muslim Soc. Assn	271	333	489	115
Newspaper Club	473	398	607	264
National Honor Society	351	1,620	1,568	403
Orchestra	3,237	1,739	2,915	2,061
Project Green	703	20	189	534
SADD Club	366	-	-	366
Science Olympiad Club	123	851	904	70
Ski Club	1,938	8,685	8,396	2,227
Spanish Honor Society	337	1,728	1,694	371
Stage Crew	919	127	-	1,046
Student Council	13,041	8,531	9,852	11,720
Tech Club	92	-	92	-
UNICEF	71	476	474	73
Unity in Diversity Club	384	495	397	482
Wellness	32	167	139	60
Yearbook Club	42,910	21,335	14,843	49,402
Totals	$ 148,265	$ 338,773	$ 334,581	$ 152,457

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 North High School
Year Ended June 30, 2026

Extraclassroom Accounts	Beginning Balance 7/1/2025	Total Cash Receipts	Total Cash Disbursements	Ending Balance 6/30/2026
Class Clubs:				
Class of 2024	$ 854	$ -	$ 854	$ -
Class of 2025	1,021	-	1,021	-
Class of 2026	7,131	20,756	27,884	3
Class of 2027	643	24,569	11,555	13,657
Class of 2028	1,574	1,643	30	3,187
Class of 2029	-	709	-	709
Art Club	138	-	49	89
Band Club	15,245	11,467	12,070	14,642
Chorus Club	8,793	9,938	10,854	7,877
Cultural Awareness	330	310	233	407
DECA Club	2,529	24,498	24,465	2,562
Drama Club	14,540	12,541	10,124	16,957
Dungeons & Dragons	25	50	-	75
Entrepreneurship	9,604	27,859	33,734	3,729
Environmental Club	-	83	-	83
German National Honor Society	1,205	-	39	1,166
Girl Up	-	166	166	-
GSA Club	80	-	74	6
Medical Outreach	451	-	89	362
Model UN	1,079	780	780	1,079
MSA	-	50	-	50
Musical	31,392	26,636	39,177	18,851
National Honor Society	3,576	-	652	2,924
Olympian Club	14,430	15,251	12,032	17,649
Orchestra	1,451	6,081	6,317	1,215
SISR	4,694	5,470	5,379	4,785
Science HS	148	183	19	312
Science Olympiad Club	274	962	970	266
Spanish Club	-	50	50	-
Student Activities	1,989	5,600	4,948	2,641
Stage Crew Club	3,250	3,187	2,602	3,835
Student Council Club	11,664	25,405	28,053	9,016
TSA	2,953	3,372	2,964	3,361
Unified Club	917	5,154	4,101	1,970
Totals	$ 141,980	$ 232,770	$ 241,285	$ 133,465

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, 2026

Extraclassroom Accounts	Beginning Balance 7/1/2025	Total Cash Receipts	Total Cash Disbursements	Ending Balance 6/30/2026
Class Clubs:				
Class of 2025	$ 6,891	$ -	$ 6,891	$ -
Class of 2026	15,334	26,098	34,479	6,953
Class of 2027	11,644	24,979	21,929	14,694
Class of 2028	4,100	9,016	3,994	9,122
Class of 2029		33,369	19,173	14,196
1st Amendment 1st Vote	154	-	-	154
AFS Club	355	-	355	-
Art Club	58	130	100	88
Black Culture Club	241	762	770	233
Book Club	29	39	-	68
Chess Club	19	-	-	19
Chorus Club	2,731	26,989	13,756	15,964
Computer Club	57	-	57	-
Cultural Diversity Club	770	1,369	1,402	737
Dance Club	819	2,926	2,344	1,401
DECA Club	625	14,995	14,278	1,342
Drama Club	1,727	7,956	7,680	2,003
Environmental Club	178	72	28	222
Fall Play	11,408	5,002	4,621	11,789
French Club	580	375	390	565
GSA Club	2	-	2	-
Interact Club	453	4,895	4,954	394
Jewish Community Club	-	30	-	30
Latin Club	41	-	41	-
Link Crew	1	-	1	-
Math Club	315	-	75	240
Musical	20,174	25,413	29,247	16,340
National Honor Society	3,799	2,361	2,250	3,910
Newspaper	157	27	-	184
Orchestra Club	7,157	65,289	67,006	5,440
SADD Club	79	718	637	160
Science Club	2,151	122	-	2,273
Science Olympiad Club	246	1,328	825	749
Searchlight Club	2,440	950	2,453	937
Ski Club	2,314	990	1,319	1,985
SOS Club	56	-	56	-
Spanish Club	33	32	13	52
Stage Crew Club	430	-	54	376
Student Congress	4,435	12,676	12,820	4,291
Weightlifting Club	-	49	-	49
Wellness Club	77	-	77	-
Wind Ensemble Club	5,206	27,628	30,074	2,760
WISP Club	628	139	-	767
Sales Tax Account	141	-	141	-
Totals	$ 108,055	$ 296,724	$ 284,292	$ 120,487

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 Transit Middle School
Year Ended June 30, 2026

Extraclassroom Accounts	Beginning Balance 7/1/2025	Total Cash Receipts	Total Cash Disbursements	Ending Balance 6/30/2026
Art Club	$ -	$ 400	$ 400	$ -
Fitness Club	695	205	432	468
Gifted Programming Club	1,399	-	70	1,329
Music Club	4,753	6,519	11,122	150
Student Council Club	10,347	52,026	43,625	18,748
Variety Show Club	8,418	8,665	8,069	9,014
Totals	$ 25,612	$ 67,815	$ 63,718	$ 29,709

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 Mill Middle School
Year Ended June 30, 2026

Extraclassroom Accounts	Beginning Balance 7/1/2025	Total Cash Receipts	Total Cash Disbursements	Ending Balance 6/30/2026
Band Club	$ 500	$ 250	$ 250	$ 500
Chamber Singers	4,853	8,998	11,076	2,775
Courtyard Club	84	162	10	236
Drama Club	9,914	413	2,081	8,246
French Club	595	510	210	895
Geography Club	4,149	2,775	830	6,094
5/6 Jazz Band	541	9,427	8,153	1,815
Literary Club	1,903	8,467	8,441	1,929
National Junior Honor Society	1,212	3,458	3,683	987
5/6 Orchestra Club	493	881	332	1,042
Rock Orchestra	2,273	13,693	12,279	3,687
Social Justice	327	195	220	302
Spanish Club	192	160	47	305
Student Council Club	6,281	6,598	6,793	6,086
Totals	$ 33,317	$ 55,987	$ 54,405	$ 34,899

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

WILLIAMSVILLE CENTRAL SCHOOL DISTRICT, NEW YORK
EXTRACLASSROOM ACTIVITY FUND
Statements of Cash Receipts and Cash Disbursements for Heim and Casey Middle Schools
Year Ended June 30, 2026

Heim Middle School:

Extraclassroom Accounts	Beginning Balance 7/1/2025	Total Cash Receipts	Total Cash Disbursements	Ending Balance 6/30/2026
Art Club	$ 246	$ -	$ -	$ 246
Bookstore Club	1,998	3,527	2,492	3,033
Cooking Club	1,571	-	504	1,067
Drama Club	10,028	11,307	8,889	12,446
Environmental Club	19	251	-	270
Jazz Ensemble Club	7,025	2,641	5,620	4,046
Spanish Club	4	-	-	4
SPCA Club	4,615	2,475	1,670	5,420
Spirit Club	316	275	149	442
Summit Wellness Club	68	-	41	27
Pinterest Club	78	45	104	19
Talent Show Club	1,611	-	-	1,611
8th Grade Activities	1,418	3,304	4,122	600
Totals	$ 28,997	$ 23,825	$ 23,591	$ 29,231

Casey Middle School:

Extraclassroom Accounts	Beginning Balance 7/1/2025	Total Cash Receipts	Total Cash Disbursements	Ending Balance 6/30/2026
Fornes - Music	$ 22,176	$ 38,114	$ 36,810	$ 23,480
Student Activities Committee	20,999	6,074	6,899	20,174
Totals	$ 43,175	$ 44,188	$ 43,709	$ 43,654

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, 2026

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, 2026 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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