LEWISTON-PORTER
CENTRAL SCHOOL DISTRICT

EXTRACLASSROOM ACTIVITY

JUNE 30, 2026

Lumsden McCormick LLP
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

The Board of Education
Lewiston-Porter Central School District

Qualified Opinion

We have audited the accompanying schedule of additions and deductions of Lewiston-Porter Central School District (the District) extraclassroom activity for the year ended June 30, 2026, and the related notes to the schedule.

In our opinion, except for the possible effects of the matter described 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, 2026, in accordance with accounting principles generally accepted in the United States of America (GAAP).

Basis for Qualified Opinion

Certain accounting records of the District's extraclassroom activity accounts were not adequate for us to form an opinion regarding the completeness of additions in the accompanying schedule stated at $435,870.

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 the 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 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 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 in 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.



September 28, 2026

Schedule of Additions and Deductions

For the year ended June 30, 2026

	July 1, 2025	Additions	Deductions	June 30, 2026
High School				
Class Clubs:				
2025	$ 845	$ -	$ 845	$ -
2026	4,340	16,915	16,093	5,162
2027	4,357	55,976	45,068	15,265
2028	753	11,402	540	11,615
2029	-	6,104	3,176	2,928
Art Club	2,524	7,717	8,930	1,311
Business Club	10,416	3,648	5,439	8,625
Drama Club	2,055	2,255	1,025	3,285
French Club	311	222	294	239
Future Teachers Club	4,629	-	721	3,908
Gay/Straight Alliance Club	1,026	1,050	295	1,781
Historical Society Club	420	1,405	1,205	620
Health Occupations Students of America Club	136	10,089	7,615	2,610
International Studies Club	7,821	42,273	45,687	4,407
Key Club	3,628	2,085	2,135	3,578
Lancer Council Club	8,459	4,123	5,219	7,363
Lancer Leader Club	470	879	977	372
L-P Athletic Fund Club	28,716	87,266	62,208	53,774
Life Skills Club	1,748	2,612	3,767	593
Model United Nations Club	1	25,720	25,721	-
Musical Theatre Club	7,100	11,194	12,882	5,412
Music Project Club	6,988	59,457	64,419	2,026
National Honor Society Club	990	440	296	1,134
Science Honor Society Club	2,697	280	142	2,835
Spanish Club	153	853	890	116
Spanish National Honor Society Club	308	400	315	393
Traditions Club	8,108	8,327	5,453	10,982
Yearbook Club	5,720	3,475	5,070	4,125
	114,719	366,167	326,427	154,459

See accompanying notes.

Schedule of Additions and Deductions (continued)

For the year ended June 30, 2026

	July 1, 2025	Additions	Deductions	June 30, 2026
Middle School				
Class Clubs:				
2028	$ 1,277	$ 13,674	$ 14,951	$ -
2029	-	5,662	3,712	1,950
2030	-	2,927	301	2,626
Art Club	103	-	64	39
Baking Club	93	-	-	93
Band Club	1,495	3,459	4,453	501
Builders Club	616	1,733	1,910	439
Drama Club	16,753	6,224	2,137	20,840
Foreign Language Club	717	289	609	397
Gay/Straight Alliance Club	50	-	50	-
Lancers Club	4,778	379	1,614	3,543
National Junior Honor Society Club	1,876	275	1,388	763
Orchestra Club	15	-	-	15
Rocketry Club	100	-	100	-
Run Club	811	1,230	1,405	636
Science & Nature Club	92	-	-	92
Ski Club	5,547	28,775	27,055	7,267
Student Council Club	12,390	-	2,470	9,920
WEB Club	1,882	2,518	2,696	1,704
Washington D.C. Trip	-	114	-	114
Yearbook Club	3,138	2,444	144	5,438
	51,733	69,703	65,059	56,377
	$ 166,452	$ 435,870	$ 391,486	$ 210,836

See accompanying notes.

Notes to the Schedule

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 Lewiston-Porter Central School District in the Statement of Fiduciary Net Position and the Statement of Changes in Fiduciary Net Position.