LEWISTON-PORTER
CENTRAL SCHOOL DISTRICT

EXTRACLASSROOM ACTIVITY

JUNE 30, 2025

Lumsden McCormick LLP
CERTIFIED PUBLIC ACCOUNTANTS

Cyclorama Building | 369 Franklin Street | Buffalo, NY 14202
p: 716.856.3300 | f: 716.856.2524 | www.LumsdenCPA.com

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, 2025, 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, 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's extraclassroom activity accounts were not adequate for us to form an opinion regarding the completeness of additions in the accompanying schedule stated at $347,851.

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.



Schedule of Additions and Deductions

For the year ended June 30, 2025

	July 1, 2024	Additions	Deductions	June 30, 2025
High School				
Class Clubs:				
2024	$ 156	$ -	$ 156	$ -
2025	8,212	8,816	16,183	**845**
2026	2,277	5,510	3,447	**4,340**
2027	1,066	37,065	33,774	**4,357**
2028	-	753	-	**753**
Art Club	1,924	7,253	6,653	**2,524**
Business Club	15,176	4,377	9,137	**10,416**
Drama Club	2,161	704	810	**2,055**
French Club	224	135	48	**311**
Future Teachers Club	4,911	-	282	**4,629**
Gay/Straight Alliance Club	1,146	500	620	**1,026**
Historical Society Club	379	1,203	1,162	**420**
Health Occupations Students of America Club	1,035	6,005	6,904	**136**
International Studies Club	8,173	66,508	66,860	**7,821**
Key Club	3,599	4,000	3,971	**3,628**
Lancer Council Club	7,704	4,585	3,830	**8,459**
Lancer Leader Club	700	963	1,193	**470**
L-P Athletic Fund Club	15,153	37,469	23,906	**28,716**
Life Skills Club	2,018	7,576	7,846	**1,748**
Model United Nations Club	-	36,652	36,651	**1**
Musical Theatre Club	7,103	13,693	13,696	**7,100**
Music Project Club	3,262	26,645	22,919	**6,988**
National Honor Society Club	969	320	299	**990**
Science Honor Society Club	2,117	580	-	**2,697**
Spanish Club	383	535	765	**153**
Spanish National Honor Society Club	402	325	419	**308**
Traditions Club	7,485	8,547	7,924	**8,108**
Yearbook Club	2,883	4,664	1,827	**5,720**
	100,618	285,383	271,282	**114,719**

See accompanying notes.

Schedule of Additions and Deductions (continued)

For the year ended June 30, 2025

	July 1, 2024	Additions	Deductions	June 30, 2025
Middle School				
Class Clubs:				
2028	$ -	$ 6,925	$ 5,648	$ 1,277
2029	-	2,496	2,496	-
Art Club	103	-	-	103
Baking Club	93	-	-	93
Band Club	1,646	3,309	3,460	1,495
Builders Club	621	1,538	1,543	616
Drama Club	14,638	4,765	2,650	16,753
Foreign Language Club	717	-	-	717
Gay/Straight Alliance Club	50	-	-	50
Innovations Experience Club	91	-	91	-
Lancers Club	3,201	3,140	1,563	4,778
National Junior Honor Society Club	1,351	525	-	1,876
Orchestra Club	15	-	-	15
Rocketry Club	-	100	-	100
Run Club	-	1,820	1,009	811
Science & Nature Club	92	-	-	92
Ski Club	5,967	25,560	25,980	5,547
Student Council Club	10,413	4,989	3,012	12,390
WEB Club	1,076	2,389	1,583	1,882
Washington D.C. Trip	-	2,649	2,649	-
Yearbook Club	3,662	2,263	2,787	3,138
	43,736	62,468	54,471	51,733
	$ 144,354	$ 347,851	$ 325,753	$ 166,452

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.