

**KENMORE-TOWN OF TONAWANDA
UNION FREE SCHOOL DISTRICT**

EXTRAClassroom ACTIVITY

JUNE 30, 2023

INDEPENDENT AUDITORS' REPORT

The Board of Education
Kenmore-Town of Tonawanda Union Free School District

Qualified Opinion

We have audited the accompanying schedule of additions and deductions of Kenmore-Town of Tonawanda Union Free School District (the District) Extraclassroom Activity for the year ended June 30, 2023, 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 Kenmore-Town of Tonawanda Union Free School District Extraclassroom Activity for the year ended June 30, 2023, in accordance with accounting principles generally accepted in the United States of America (GAAP).

Basis for Qualified Opinion

Certain accounting records of Kenmore-Town of Tonawanda Union Free School District Extraclassroom Activity accounts were not adequate for us to form an opinion regarding the completeness of additions in the accompanying schedule stated at \$537,917.

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; this includes 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' Responsibility 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.



October 5, 2023

KENMORE-TOWN OF TONAWANDA UNION FREE SCHOOL DISTRICT EXTRACLASROOM ACTIVITY

Schedule of Additions and Deductions

For the year ended June 30, 2023

	July 1, 2022	Additions	Deductions	June 30, 2023
<u>Kenmore East Senior High School</u>				
Class Clubs:				
2022	\$ 1,409	\$ -	\$ 1,409	\$ -
2023	5,299	16,546	21,020	825
2024	272	8,865	8,494	643
2025	1,844	2,947	1,719	3,072
2026	1,556	1,867	188	3,235
2027	-	1,260	500	760
Anime Club	220	-	15	205
Art Garden Club	1,288	295	105	1,478
Band Club	889	-	704	185
Book Club	257	-	15	242
Bookstore Club	10,191	29,503	32,381	7,313
Booster Club	2,186	1,162	771	2,577
Bulldogs Entrepreneurs Club	3,147	7,375	8,693	1,829
Business Club	673	-	189	484
Chorus Club	48	397	394	51
Concessions Club	1,165	1,214	661	1,718
Dance Club	413	1,532	47	1,898
Food For Thought Club	-	73	-	73
French Club	24	1,667	1,585	106
German Club	11	-	-	11
Human Rights Club	215	-	15	200
Interact Club	244	-	15	229
Join the Winners Club	7,508	7,648	10,644	4,512
Leo Club	771	-	316	455
Masterminds Club	238	-	15	223
Musical Club	13,063	16,095	10,151	19,007
National Honor Society	2,021	945	1,522	1,444
Orchestra Club	41	235	276	-
Rifle Club	273	197	240	230
Senior Celebration Club	3,882	18,991	18,276	4,597
Shining Stars Club	183	80	192	71
Ski Club	-	10,783	8,386	2,397
Spanish Club	131	101	204	28
Special "O" Training Club	8,062	-	965	7,097
Specialized Work Study Club	1,735	4,754	4,251	2,238
Student Congress	1,647	13,404	11,003	4,048
Theatre Arts Club	10,391	4,466	2,987	11,870
Tri-M Music Honor Society	67	35	-	102
WBL Coffee Cart	817	1,373	1,803	387
Wilderness Club	859	1,657	1,851	665
Yearbook Club	9,190	3,080	2,493	9,777
Total Kenmore East Senior High School	\$ 92,230	\$ 158,547	\$ 154,495	\$ 96,282

See accompanying notes.

KENMORE-TOWN OF TONAWANDA UNION FREE SCHOOL DISTRICT EXTRACLASROOM ACTIVITY

Schedule of Additions and Deductions (continued)

For the year ended June 30, 2023

	July 1, 2022	Additions	Deductions	June 30, 2023
<u>Kenmore West Senior High School</u>				
Class Clubs:				
2020	\$ 1,430	\$ -	\$ 1,430	\$ -
2022	1,160	100	1,260	-
2023	4,587	29,191	28,683	5,095
2024	5,162	10,965	7,501	8,626
2025	3,453	2,811	1,175	5,089
2026	1,581	3,012	1,939	2,654
2027	-	3,975	2,104	1,871
Animal Advocacy Club	20	-	-	20
Band Club	11,504	30,016	33,268	8,252
Beautification Club	275	-	275	-
Blue Devil Digest Club	52	-	52	-
Business Club	-	2,610	1,722	888
Choir Club	1,411	1,266	879	1,798
College and Career Prep Club	771	2,484	1,191	2,064
Community Club	4,198	5,735	6,502	3,431
Donate Life Club	51	250	75	226
Explore America Club	150	2,078	2,071	157
Foreign Exchange Club	82	-	82	-
French Club	466	-	26	440
German Club	642	-	-	642
GSA Club	67	-	35	32
IB Art Club	497	-	-	497
Interact Club	727	1,408	1,090	1,045
International Baccalaureate Club	2,626	3,223	3,217	2,632
Join the Winners Club	1,746	14,798	7,175	9,369
Kenitorial (Yearbook) Club	5,689	457	2,443	3,703
KW Travelers Club	856	-	-	856
Link Crew Club	367	147	142	372
Masterminds Club	469	-	-	469
Model UN Club	27	-	-	27
Multicultural Club	209	-	-	209
N.H.S. Club	1,235	5,609	3,704	3,140
National Junior Honor Society	69	-	69	-
Orchestra Club	3,955	-	859	3,096
Physics Club	1,117	3,055	3,212	960
School Store Club	2,604	7,673	5,306	4,971
Science Olympiad Club	1,588	4,053	3,658	1,983
Senior Celebration Club	7,349	97,541	99,334	5,556
Ski Club	3,876	23,349	23,856	3,369
Spanish Club	4	82	-	86
Student Council	5,339	14,848	13,007	7,180
Technology Club	1,934	25	904	1,055
Theatre West Musical Club	8,856	20,845	8,362	21,339
Theatre West Plays Club	6,565	24,688	22,872	8,381
Varsity Club	45	-	45	-
Video Game Club	55	716	409	362
Work Based Learning - CDOS Club	606	1,412	739	1,279
Total Kenmore West Senior High School	\$ 95,472	\$ 318,422	\$ 290,673	\$ 123,221

See accompanying notes.

KENMORE-TOWN OF TONAWANDA UNION FREE SCHOOL DISTRICT EXTRACLASSROOM ACTIVITY

Schedule of Additions and Deductions (continued)

For the year ended June 30, 2023

	July 1, 2022	Additions	Deductions	June 30, 2023
<u>Benjamin Franklin Middle School</u>				
Concert Band Club	\$ 5,389	\$ 1,935	\$ 2,225	\$ 5,099
National Junior Honor Society	673	175	-	848
Orchestra Club	3,675	495	541	3,629
Student Council	4,463	4,294	2,834	5,923
Theatre Troupe Club	10,960	12,237	7,128	16,069
Total Benjamin Franklin Middle School	\$ 25,160	\$ 19,136	\$ 12,728	\$ 31,568
<u>Herbert Hoover Middle School</u>				
Band/Orchestra Club	\$ 2,114	\$ -	\$ 254	\$ 1,860
German Club	350	20,870	21,219	1
Musical Club	6,552	8,580	4,252	10,880
Student Council	5,861	7,706	4,014	9,553
Team 9 Club	2,753	3,304	5,127	930
Yearbook Club	2,646	1,352	1,132	2,866
Total Herbert Hoover Middle School	\$ 20,276	\$ 41,812	\$ 35,998	\$ 26,090
Total all buildings	\$ 233,138	\$ 537,917	\$ 493,894	\$ 277,161

Notes to the Schedule

1. Summary of Significant Accounting Policies

Financial Reporting Entity

Extraclassroom Activity accounts are those 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 Kenmore-Town of Tonawanda Union Free School District in the Statement of Fiduciary Net Position and the Statement of Changes in Fiduciary Net Position.