

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

**EXTRAClassroom Activity**

**JUNE 30, 2024**

## 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, 2024, 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, 2024, 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 \$569,894.

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 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' 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.



September 10, 2024

KENMORE-TOWN OF TONAWANDA UNION FREE SCHOOL DISTRICT EXTRACURRICULAR ACTIVITY

**Schedule of Additions and Deductions**

For the year ended June 30, 2024

	July 1, 2023	Additions	Deductions	June 30, 2024
<u>Kenmore East Senior High School</u>				
Class Clubs:				
2023	\$ 825	\$ -	\$ 825	\$ -
2024	643	18,523	18,017	1,149
2025	3,072	9,384	11,726	730
2026	3,235	3,971	628	6,578
2027	760	441	210	991
2028	-	69	-	69
Art Garden Club	1,478	459	289	1,648
Band Club	185	-	56	129
Best Buddies Club	-	525	400	125
Book Club	242	-	-	242
Bookstore Club	7,313	19,756	21,178	5,891
Booster Club	2,577	973	885	2,665
Bulldogs Entrepreneurs Club	1,829	5,633	7,070	392
Business Club	484	-	43	441
Chorus Club	51	135	135	51
Concessions Club	1,718	40	1,758	-
Dance Club	1,898	2,318	1,284	2,932
Food For Thought Club	73	-	-	73
French Club	106	1,358	1,385	79
German Club	11	3,001	2,285	727
Human Rights Club	200	-	-	200
Interact Club	229	-	102	127
Join the Winners Club	4,512	9,564	8,806	5,270
Leo Club	455	5,000	3,300	2,155
Masterminds Club	223	-	223	-
Musical Club	19,007	16,913	18,993	16,927
National Honor Society	1,444	990	906	1,528
Orchestra Club	-	270	60	210
Rifle Club	230	-	-	230
Senior Celebration Club	4,597	6,988	8,068	3,517
Shining Stars Club	71	62	-	133
Ski Club	2,397	4,605	6,395	607
Snake Club	205	-	-	205
Spanish Club	28	-	-	28
Special "O" Training Club	7,097	-	431	6,666
Specialized Work Study Club	2,238	3,000	2,040	3,198
Student Congress	4,048	14,685	11,004	7,729
Technology Club	-	926	195	731
Theatre Arts Club	11,870	490	-	12,360
Tri-M Music Honor Society	102	-	100	2
WBL Coffee Cart	387	1,213	1,350	250
Wilderness Club	665	779	651	793
Yearbook Club	9,777	6,133	4,047	11,863
Total Kenmore East Senior High School	\$ 96,282	\$ 138,204	\$ 134,845	\$ 99,641

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, 2024

	July 1, 2023	Additions	Deductions	June 30, 2024
<u>Kenmore West Senior High School</u>				
Class Clubs:				
2023	\$ 5,095	\$ 18	\$ 1,355	\$ 3,758
2024	8,626	24,931	29,038	4,519
2025	5,089	6,178	3,565	7,702
2026	2,654	1,361	-	4,015
2027	1,871	19,632	18,636	2,867
2028	-	1,606	404	1,202
Animal Advocacy Club	20	-	20	-
Band Club	8,252	52,128	48,179	12,201
Blue Devil Digest Club	-	52	-	52
Business Club	888	9,991	8,499	2,380
Choir Club	1,798	343	950	1,191
College and Career Prep Club	2,064	1,760	1,137	2,687
Community Club	3,431	3,728	5,434	1,725
Connect Life Club	226	250	379	97
Explore America Club	157	-	157	-
French Club	440	-	-	440
Gay Straight Alliance Club	32	-	-	32
German Club	642	-	-	642
Girls' Leadership Academy	-	1,300	538	762
IB Art Club	497	-	497	-
Interact Club	1,045	1,673	1,316	1,402
International Baccalaureate Club	2,632	2,192	1,914	2,910
Join the Winners Club	9,369	-	9,369	-
Kenitorial (Yearbook) Club	3,703	5,316	2,265	6,754
KW Travelers Club	856	-	-	856
Link Crew Club	372	-	-	372
Masterminds Club	469	-	180	289
Model UN Club	27	180	181	26
Multicultural Club	209	-	209	-
National Honor Society	3,140	1,891	2,287	2,744
Orchestra Club	3,096	29,608	32,169	535
Physics Club	960	2,260	3,220	-
School Store Club	4,971	8,617	8,082	5,506
Science Olympiad Club	1,983	12,266	10,010	4,239
Senior Celebration Club	5,556	70,543	68,789	7,310
Ski Club	3,369	23,405	23,194	3,580
Spanish Club	86	-	-	86
Student Council	7,180	14,031	13,336	7,875
Technology Club	1,055	295	525	825
Theatre West Musical Club	21,339	22,609	16,071	27,877
Theatre West Plays Club	8,381	27,250	23,907	11,724
Video Game Club	362	4,458	4,098	722
West Fest Club	-	10,590	9,189	1,401
Work Based Learning - CDOS Club	1,279	2,689	1,386	2,582
Total Kenmore West Senior High School	\$ 123,221	\$ 363,151	\$ 350,485	\$ 135,887

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, 2024

	July 1, 2023	Additions	Deductions	June 30, 2024
<u>Benjamin Franklin Middle School</u>				
Concert Band Club	\$ 5,099	\$ 1,205	\$ 2,902	\$ 3,402
National Junior Honor Society	848	3,606	3,471	983
Orchestra Club	3,629	1,218	2,398	2,449
Student Council	5,923	3,747	427	9,243
Theatre Troupe Club	16,069	12,458	23,551	4,976
Total Benjamin Franklin Middle School	\$ 31,568	\$ 22,234	\$ 32,749	\$ 21,053
<u>Herbert Hoover Middle School</u>				
Band/Orchestra Club	\$ 1,860	\$ -	\$ 136	\$ 1,724
German Club	1	26,089	26,029	61
Musical Club	10,880	10,063	8,297	12,646
Student Council	9,553	8,782	11,856	6,479
Team 9 Club	930	582	321	1,191
Yearbook Club	2,866	789	214	3,441
Total Herbert Hoover Middle School	\$ 26,090	\$ 46,305	\$ 46,853	\$ 25,542
Total all buildings	\$ 277,161	\$ 569,894	\$ 564,932	\$ 282,123

**Notes to the Schedule**

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**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.