

**LEWISTON-PORTER  
CENTRAL SCHOOL DISTRICT**

**EXTRACLASSROOM ACTIVITY**

**JUNE 30, 2022**

## 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, 2022, 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 Lewiston-Porter Central School District Extraclassroom Activity for the year ended June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

### Basis for Qualified Opinion

Certain accounting records of Lewiston-Porter Central 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 \$143,475.

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 accounting principles generally accepted in the United States of America, 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.



October 3, 2022

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT EXTRACLASSROOM ACTIVITY

**Schedule of Additions and Deductions**

For the year ended June 30, 2022

	July 1, 2021	Additions	Deductions	June 30, 2022
<u>High School</u>				
Class Clubs:				
2020	\$ 11,132	\$ -	\$ 11,132	\$ -
2021	375	-	375	-
2022	3,588	21,763	25,351	-
2023	2,943	16,075	5,031	<b>13,987</b>
2024	1,859	872	34	<b>2,697</b>
2025	-	2,159	706	<b>1,453</b>
Art Club	1,185	3,683	4,342	<b>526</b>
Business Club	3,535	4,666	3,759	<b>4,442</b>
Drama Club	742	-	-	<b>742</b>
Future Teachers Club	-	2,500	770	<b>1,730</b>
Historical Society Club	1,396	332	161	<b>1,567</b>
Health Occupations Students of America Club	-	1,901	1,006	<b>895</b>
International Studies Club	2,573	42	460	<b>2,155</b>
Key Club	2,993	1,810	1,213	<b>3,590</b>
Lancer Council Club	18,981	4,200	6,914	<b>16,267</b>
Lancer Leader Club	-	2,000	1,327	<b>673</b>
L-P Athletic Fund Club	8,846	8,870	12,094	<b>5,622</b>
Musical Theatre Club	9,016	16,770	18,925	<b>6,861</b>
Music Project Club	2,883	15,525	14,786	<b>3,622</b>
National Honor Society Club	411	2,901	2,799	<b>513</b>
Science Honor Society Club	1,535	624	170	<b>1,989</b>
Spanish Club	258	1,053	1,308	<b>3</b>
Spanish National Honor Society Club	63	820	787	<b>96</b>
Technology Club	847	-	847	-
Traditions Club	3,187	7,216	8,637	<b>1,766</b>
Varsity Club	285	-	285	-
Yearbook Club	3,107	3,748	3,653	<b>3,202</b>
	<b>81,740</b>	<b>119,530</b>	<b>126,872</b>	<b>74,398</b>

See accompanying notes.

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT EXTRACLASSROOM ACTIVITY

**Schedule of Additions and Deductions (continued)**

For the year ended June 30, 2022

	July 1, 2021	Additions	Deductions	June 30, 2022
<u>Middle School</u>				
Class Clubs:				
2025	\$ 192	\$ -	\$ 192	\$ -
2026	71	448	-	519
2027	489	385	529	345
2028	-	76	-	76
Art Club	12	-	-	12
Band Club	1,155	1,700	1,534	1,321
Builders Club	1,057	3,732	3,807	982
Drama Club	4,940	2,999	1,522	6,417
Foreign Language Club	684	-	-	684
Gay/Straight Alliance Club	50	-	-	50
Lancers Club	1,560	759	323	1,996
National Junior Honor Society Club	489	-	-	489
Orchestra Club	419	180	492	107
Science & Nature Club	-	2,459	2,328	131
Ski Club	920	8,492	6,078	3,334
Student Council Club	7,247	1,220	947	7,520
Washington D.C. Trip Club	737	-	737	-
WEB Club	96	738	67	767
Yearbook Club	2,250	757	2,414	593
	22,368	23,945	20,970	25,343
	\$ 104,108	\$ 143,475	\$ 147,842	\$ 99,741

See accompanying notes.

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