

**AKRON CENTRAL SCHOOL DISTRICT**

**EXTRAClassroom Activity**

**JUNE 30, 2021**

## INDEPENDENT AUDITORS' REPORT

The Board of Education  
Akron Central School District

We have audited the accompanying schedule of additions and deductions of Akron Central School District (the District) Extraclassroom Activity for the year ended June 30, 2021, and the related notes to the schedule.

### Management's Responsibility for the Schedule

Management is responsible for the preparation and fair presentation of this schedule in accordance with accounting principles generally accepted in the United States of America; 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

Our responsibility is to express an opinion on the schedule based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule.

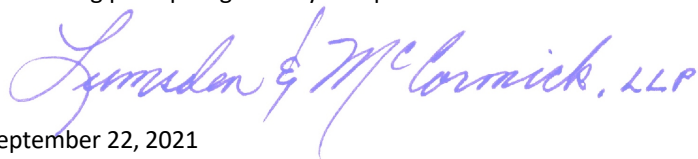
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

### Basis for Qualified Opinion

Certain accounting records of Akron 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 \$45,737.

### Qualified Opinion

In our opinion, except for the possible effects of the matter discussed in the Basis for Qualified Opinion paragraph, the Schedule referred to in the first paragraph presents fairly, in all material respects, the additions and deductions of Akron Central School District Extraclassroom Activity for the year ended June 30, 2021, in accordance with accounting principles generally accepted in the United States of America.



September 22, 2021

AKRON CENTRAL SCHOOL DISTRICT EXTRACURRICULAR ACTIVITY

**Schedule of Additions and Deductions**

For the year ended June 30, 2021

	July 1, 2020	Additions	Deductions	June 30, 2021
Class Clubs:				
2021	\$ 6,240	\$ 2,670	\$ 7,199	\$ 1,711
2022	3,549	3,868	2,633	4,784
2023	1,371	2,968	2,133	2,206
2024	-	500	-	500
Akron Tiger Band Club	5,247	507	330	5,424
Boys' Basketball Club	1,061	1	-	1,062
Boys' Lacrosse Club	261	1,383	1,644	-
Boys' and Girls' Swimming	875	1	-	876
Gay Straight Alliance Club	1,082	1	-	1,083
Girls' Field Hockey Club	29	-	29	-
Girls' Basketball Club	316	18	334	-
Girls' Softball Club	78	-	78	-
Girls' Track Club	20	20	-	40
Indian Culture Club	1,532	1,983	1,906	1,609
Interact Club	525	1	-	526
Middle School Government Club	2,222	3	-	2,225
Musical Club	7,557	227	113	7,671
Orchestra Club	224	-	-	224
Student Council Club	2,134	444	128	2,450
Varsity Boys' Football Club	618	17,873	17,591	900
Varsity Chorale Club	59	-	-	59
Volleyball Club	4,455	6	-	4,461
Yearbook Club	31,179	13,263	12,996	31,446
	\$ 70,634	\$ 45,737	\$ 47,114	\$ 69,257

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 Akron Central School District in the Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position.