

**BOARD OF EDUCATION,
CITY OF BUFFALO, NEW YORK
(A Component Unit of the City of Buffalo, New York)**

EXTRACLASSROOM ACTIVITY

JUNE 30, 2021

INDEPENDENT AUDITORS' REPORT

The Board of Education
Board of Education, City of Buffalo, New York

We have audited the accompanying schedule of additions and deductions of Board of Education, City of Buffalo, New York (the Board) Extraclassroom Activity for the year ended June 30, 2021, and the related notes to the schedule. The Board is a component unit of the City of Buffalo, New York.

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.

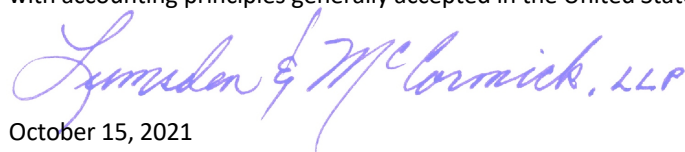
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

Certain accounting records of Board of Education, City of Buffalo, New York Extraclassroom Activity accounts were not adequate for us to form an opinion regarding the completeness of additions in the accompanying schedule stated at \$404,654.

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 Board of Education, City of Buffalo, New York Extraclassroom Activity for the year ended June 30, 2021, in accordance with accounting principles generally accepted in the United States of America.


October 15, 2021

BOARD OF EDUCATION, CITY OF BUFFALO, NEW YORK
(A Component Unit of the City of Buffalo, New York)
EXTRACLASROOM ACTIVITY

Schedule of Additions and Deductions

For the year ended June 30, 2021

	July 1, 2020	Additions	Deductions	June 30, 2021
School				
3	\$ 10,101	\$ 760	\$ 123	\$ 10,738
6	6,750	832	147	7,435
17	5,045	2,173	834	6,384
18	10,163	3,493	4,453	9,203
19	1,854	612	33	2,433
27	10,469	877	3,294	8,052
30	12,541	1,210	2,932	10,819
31	4,675	1,867	2,163	4,379
32	32,549	2,616	1,687	33,478
33	9,060	525	1,084	8,501
37	1,665	906	268	2,303
42	9,720	1,268	701	10,287
43	12,699	1,523	4,825	9,397
45	10,157	4,634	2,833	11,958
48	1,336	2,305	165	3,476
50	1,407	1,626	1,343	1,690
53	11,492	1,068	5,285	7,275
54	10,067	900	2,531	8,436
59	5,208	2,433	1,953	5,688
61	5,047	982	591	5,438
64	21,523	3,125	1,496	23,152
65	5,429	1,162	1,251	5,340
66	40	-	40	-
67	14,632	3,047	3,273	14,406
69	22,754	674	3,471	19,957
72	11,452	2,624	890	13,186
74	2,930	949	-	3,879
76	6,367	1,532	421	7,478
79	12,085	961	2,198	10,848
80	2,968	2,240	1,597	3,611
81	6,315	1,000	1,269	6,046
82	5,962	356	-	6,318
84	41,586	1,107	4,272	38,421
89	9,880	1,787	1,968	9,699
92	3,527	473	2,159	1,841
93	31,251	1,168	-	32,419
94	11,523	1,346	1,242	11,627

BOARD OF EDUCATION, CITY OF BUFFALO, NEW YORK
(A Component Unit of the City of Buffalo, New York)
EXTRACLASSROOM ACTIVITY

Schedule of Additions and Deductions (continued)

For the year ended June 30, 2021

	July 1, 2020	Additions	Deductions	June 30, 2021
School (continued)				
95	\$ 14,155	\$ 3,012	\$ 3,523	\$ 13,644
97	3,040	737	687	3,090
99	4,401	1,495	1,240	4,656
131	185	306	46	445
156	72,690	20,564	24,789	68,465
192	115,430	17,081	30,531	101,980
195	124,692	41,537	48,935	117,294
196	168	-	-	168
197	12,480	6,917	7,788	11,609
198	13,081	18,620	-	31,701
205	-	3,401	3,401	-
206	61,153	22,298	29,884	53,567
207	7,095	18,463	16,964	8,594
208	6,882	9,390	7,459	8,813
212	7,901	12,024	14,469	5,456
301	27,071	12,073	9,092	30,052
302	40,864	11,171	12,203	39,832
304	92,162	37,478	56,250	73,390
305	59,570	81,423	86,108	54,885
309	7,460	4,713	6,529	5,644
335	37,831	9,832	10,722	36,941
355	16,530	5,639	11,297	10,872
357	978	1,240	1,404	814
361	212	-	212	-
363	10,629	5,073	7,405	8,297
366	2,833	4,006	4,786	2,053
	\$ 1,121,722	\$ 404,654	\$ 458,516	\$ 1,067,860

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 Board of Education, City of Buffalo, New York in the Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position.