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East Islip Union Free School District
Islip Terrace, New York

Dear Members of the Board:

In planning and performing our audit of the financial statements of the East Islip Union Free School District (District) for the year ended June 30, 2013, we considered the District's internal control in order to

STATUS OF PRIOR YEAR'S COMMENTS

Internal controls over the computer function include safeguarding of the software and data, limitation of access to the software and data, oversight of input and output from the system, and segregation of duties within the processes. Beginning in the 2008-09 fiscal year, the District has been using the WINCAP accounting software.

East Islip Union Free School District
For the Year Ended June 30, 2012

Proprietary Activities

	2012	2011
Operating		
Income		
Expenses		
Net Operating Income		

Non-Operating		
Income		
Expenses		
Net Non-Operating Income		

Capital Assets		
Income		
Expenses		
Net Capital Assets Income		

Debt		
Income		
Expenses		
Net Debt Income		

Other		
Income		
Expenses		
Net Other Income		

Change in Net Position		
Beginning Net Position		
Ending Net Position		

Operating		
Income		
Expenses		
Net Operating Income		

Non-Operating		
Income		
Expenses		
Net Non-Operating Income		

Capital Assets		
Income		
Expenses		
Net Capital Assets Income		

Debt		
Income		
Expenses		
Net Debt Income		

Other		
Income		
Expenses		
Net Other Income		