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**EAST ISLIP UNION FREE SCHOOL DISTRICT**  
**EXTRACLASSROOM ACTIVITY FUNDS**  
**FINANCIAL STATEMENT**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Education  
East Islip Union Free School District

### Opinion

We have audited the accompanying cash basis financial statement of the East Islip Union Free School District's Extraclassroom Activity Funds, as of and for the year ended June 30, 2023, and the related notes to the financial statement.

In our opinion, the financial statement referred to above, when read in conjunction with all material respects, the statement of cash receipts and disbursements of the District's Extraclassroom Activity Funds for the year ended June 30, 2023, presents fairly the financial position, results of operations, and cash flows of the District's Extraclassroom Activity Funds.

### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities section of our report. We are required to be independent of the District and its Extraclassroom Activity Funds, and to meet other 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 opinion.

### Emphasis of Basis of Accounting

We draw attention to Note 1B of the financial statement, which describes the basis of accounting. The financial statement is prepared on the cash basis of accounting, which is a basis of accounting other than the accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash basis of accounting described in Note 1B, and for determining that the cash basis of accounting is appropriate in the circumstances.

Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.



	<b>Balance July 1, 2022</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Balance June 30, 2023</b>
<b>High School Clubs</b>				
Class of 2022	\$ 708	\$ 399	\$ 1,107	\$ -
Class of 2023	14,764	89,284	100,022	4,026
Class of 2024	4,898			

	<b>Balance</b>				<b>Balance</b>
	<b>July 1, 2022</b>	<b>Receipts</b>	<b>Disbursements</b>		<b>June 30, 2023</b>
<b>Middle School Clubs</b>					
EIMS Builders Club	\$ 238	\$ 3	\$ -		\$ 241
EIMS Band	319	14,062	14,243		138
EIMS Fam. & Consumer Science	282	3	101		184
EIMS Leaders	1,317	16	-		1,333

