EAST RAMAPO CENTRAL SCHOOL DISTRICT

Extraclassroom Activity Fund and
Independent Auditors' Report

June 30, 2025

EAST RAMAPO CENTRAL SCHOOL DISTRICT

Extraclassroom Activity Fund

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INDEPENDENT AUDITORS' REPORT

The Board of Education
East Ramapo Central School District:

Opinion

We have audited the accompanying statement of cash receipts, cash disbursements and cash balances of the East Ramapo Central School District (the District) as of and for the year ended June 30, 2025, and the related note to financial statement.

In our opinion, the financial statement referred to above present fairly, in all material respects, the cash receipts, cash disbursements and cash balances of the District, as of and for the year ended June 30, 2025, in accordance with the cash basis of accounting described in note 1.

Basis for Opinion

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 Financial Statement 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 audit opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to note 1 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 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 1; this included determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement 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.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 for 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 statement.

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 financial statement, 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 financial statement.
- 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 financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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.

EFPR Group, CPAs, PLLC

Williamsville, New York
November 17, 2025

RAMAPO HIGH SCHOOL
EXTRACLASSROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CASH BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Extraclassroom Account	Balance July 1, 2024	Receipts and Transfers	Disbursements and Transfers	Balance June 30, 2025
Academic League Club	$ 102	-	73	29
ARISTA	1,959	410	2,236	133
Athletic Sports Club	1,931	200	2,062	69
BASIC	763	-	-	763
Class of 2020 Reunion Party	260	-	260	-
Class of 2025	48,014	71,680	119,693	1
Class of 2026	38,540	9,465	8,479	39,526
Class of 2027	1,471	5,506	1,954	5,023
Class of 2028	-	17,251	6,327	10,924
Class of 2029	-	2,000	-	2,000
Dance Club	4,759	4,179	3,432	5,506
Eco Fashion Club	-	370	83	287
English Honor Society	2,400	-	58	2,342
Environmental Garden	4,812	496	898	4,410
Foreign Language Honor	1,363	-	632	731
Freshman	31	180	-	211
Helping Fund	2,321	245	-	2,566
Interest for Savings	39	5	-	44
Math Honor	1,409	-	-	1,409
Model United Nations	2,100	13,800	11,433	4,467
Musical	4,966	9,681	9,557	5,090
National Art Honor Society	128	-	-	128
National Honor Society	59	1,663	839	883
Ramapo Game Club	544	-	-	544
Ramapo Girls Volleyball	-	400	70	330
Ramapo Key Club	779	5,204	4,854	1,129
RHS Family Resource	5	-	-	5
RHS Mock Trial	174	-	-	174
RHS Music Department	1,085	-	-	1,085
RHS Physical Education	346	-	-	346
RHS Sunshine Club	2,647	-	-	2,647
School Planner Account	131	-	-	131
Science Honor Society	203	630	800	33
Science Olympiad	314	-	313	1
Social Studies Honor	743	-	-	743
Student Council	4,922	6,309	7,171	4,060
Transcripts	1,901	677	558	2,020
Trey Cineus Scholarship	80	1,755	1,500	335
Varsity Cheerleading	227	380	607	-
W. Kurlander Scholarship	56	383	400	39
Yearbook	4,457	37,261	41,717	1
Total Ramapo High School	$ 136,041	190,130	226,006	100,165

See Accompanying Note to Financial Statements

SPRING VALLEY HIGH SCHOOL
EXTRACLASSROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CASH BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Extraclassroom Account	Balance July 1, 2024	Receipts and Transfers	Disbursements and Transfers	Balance June 30, 2025
Athletics	$ 214	-	-	214
Biology Club	2,974	-	-	2,974
Cheerleading	112	-	-	112
Class of 2020	2,671	-	2,671	-
Class of 2023	6,369	-	-	6,369
Class of 2024	7,843	-	4,085	3,758
Class of 2025	3,334	46,773	48,443	1,664
Class of 2026	2,920	4,529	800	6,649
Class of 2027	1,443	1,321	27	2,737
Class of 2028	-	3,862	914	2,948
Dance Club	2,800	577	617	2,760
English Honor Society	4,291	180	-	4,471
FAC Catering Club	287	-	-	287
Fashion Club	1,273	932	406	1,799
Fitness Club	28	-	-	28
Football Booster Club	1,094	-	530	564
Foreign Language Honor	808	260	-	1,068
General Organization	25,549	6,766	10,994	21,321
Guidance	232	-	-	232
Interest	1,827	1,562	-	3,389
Key Club	525	477	391	611
Latino Heritage Club	474	1,201	-	1,675
Library	17	-	-	17
Math Honor Society	283	240	85	438
Multicultural Club	935	-	-	935
National Honor Society	(67)	820	513	240
PBIS	1,164	-	-	1,164
Poetry Club	529	-	-	529
Science Honor Society	1,574	81	-	1,655
Science Olympiad	50	-	-	50
Social Studies Honor Society	411	-	-	411
SVHS Holiday Fundraiser	220	800	182	838
SVHS School Store	157	2,314	1,057	1,414
Swim Club	379	-	379	-
Tennis Team	969	-	-	969
Thespians	13	11,243	7,382	3,874
Video Production Club	634	-	-	634
Wellness	46	-	-	46
Yearbook	2,074	9,368	10,511	931
Youth Government	-	830	550	280
Total Spring Valley High School	$ 76,456	94,136	90,537	80,055

See Accompanying Note to Financial Statements

POMONA MIDDLE SCHOOL
EXTRACLASSROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CASH BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Extraclassroom Account	Balance July 1, 2024	Receipts and Transfers	Disbursements and Transfers	Balance June 30, 2025
Drama Club	$ 2,429	1,745	1,518	2,656
Environmental Club	208	-	-	208
Lil Factory	10	-	-	10
Multicultural Club	412	-	-	412
National Junior Honor Society	78	278	-	356
Newspaper Club	450	3,300	3,195	555
PBIS	18,644	11,961	8,761	21,844
Student Council	5	-	-	5
Yearbook Club	882	3,518	-	4,400
Total Pomona Middle School	$ 23,118	20,802	13,474	30,446

See Accompanying Note to Financial Statements

KAKIAT STEAM ACADEMY
EXTRACLASSROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CASH BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Extraclassroom Account	Balance July 1, 2024	Receipts and Transfers	Disbursements and Transfers	Balance June 30, 2025
8th Grade	$ 823	-	823	-
Drama Society	2,158	2,153	1,985	2,326
Multicultural	336	-	200	136
Student Council	389	823	1,100	112
Yearbook	211	236	208	239
Total Kakiat STEAM Academy	$ 3,917	3,212	4,316	2,813

See Accompanying Note to Financial Statements

CHESTNUT RIDGE MIDDLE SCHOOL
EXTRACLASSROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CASH BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Extraclassroom Account	Balance July 1, 2024	Receipts and Transfers	Disbursements and Transfers	Balance June 30, 2025
CRMS Fund	$ 10,268	1,834	1,642	10,460
NJHS	752	-	-	752
Student Council	7,778	6,070	8,993	4,855
Yearbook	297	3,981	3,980	298
Total Chestnut Ridge Middle School	$ 19,095	11,885	14,615	16,365
Total All Schools	**$ 258,627**	**320,165**	**348,948**	**229,844**

See Accompanying Note to Financial Statements

EAST RAMAPO CENTRAL SCHOOL DISTRICT

Extraclassroom Activity Fund

Note to Financial Statement

June 30, 2025

(1) Summary of Significant Accounting Policies

(a) Financial Reporting Entity

The Extraclassroom Activity Fund represents funds of the students of the East Ramapo Central School District (the District). Although the Extraclassroom Activity Fund is independent of the District with respect to its financial transactions and the designation of student management, the Board of Education exercises general oversight of this fund. Based on this criterion, the Extraclassroom Activity Fund is included in the District's reporting entity. The District reports these assets in the governmental miscellaneous special revenue fund of the District's financial statements.

(b) Basis of Accounting

The accounts of the Extraclassroom Activity Fund are maintained on a cash basis, and the statement of cash receipts, cash disbursements and cash balances reflects only cash received, disbursed and transferred between funds. Therefore, receivables and payables, inventory, long-lived assets, and accrued income and expenses, which would be recognized under accounting principles generally accepted in the United States of America, and which may be material in amount, are not recognized in the accompanying financial statement.