EAST RAMAPO CENTRAL SCHOOL DISTRICT

Extraclassroom Activity Fund and
Independent Auditors' Report

June 30, 2026

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, 2026, 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, 2026, in accordance with the cash basis of accounting described in note 1(b).

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.

Basis of Accounting

We draw attention to note 1(b) 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(b); this includes 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 auditors' 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
October 20, 2026

RAMAPO HIGH SCHOOL
EXTRACLASSROOM ACTIVITY FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CASH BALANCES
YEAR ENDED JUNE 30, 2026

Extraclassroom Account	Balance July 1, 2025	Receipts and Transfers	Disbursements and Transfers	Balance June 30, 2026
Academic League Club	$ 29	-	-	29
ARISTA	133	-	-	133
Athletic Sports Club	69	-	-	69
BASIC	763	-	109	654
Class of 2025	1	-	-	1
Class of 2026	39,526	94,138	133,664	-
Class of 2027	5,023	18,753	9,634	14,142
Class of 2028	10,924	16,148	7,116	19,956
Class of 2029	2,000	4,701	3,189	3,512
Class of 2030	-	1,000	-	1,000
Dance Club	5,506	3,589	2,025	7,070
Eco Fashion Club	287	306	30	563
English Honor Society	2,342	-	-	2,342
Environmental Garden	4,410	439	249	4,600
Foreign Language Honor	731	372	803	300
Freshman	211	240	452	(1)
Haitian Student Union	-	728	-	728
Helping Fund	2,566	912	645	2,833
Interest for Savings	44	4	-	48
Kevin Feeney Scholarship	-	5,821	1,867	3,954
Marching Bank	-	6,856	3,612	3,244
Math Honor	1,409	-	-	1,409
Model United Nations	4,467	9,402	11,758	2,111
Musical	5,090	4,483	3,795	5,778
National Art Honor Society	128	-	-	128
National Honor Society	883	2,005	2,438	450
Ramapo AP Honorarium	-	338	100	238
Ramapo Football Club	-	3,562	-	3,562
Ramapo Game Club	544	-	48	496
Ramapo Girls Volleyball	330	1,500	171	1,659
Ramapo Key Club	1,129	4,328	4,433	1,024
RHS Family Resource	5	2,431	524	1,912
RHS Mock Trial	174	-	174	-
RHS Music Department	1,085	-	1,085	-
RHS Physical Education	346	-	-	346
RHS Sunshine Club	2,647	-	351	2,296
School Planner Account	131	-	131	-
Science Honor Society	33	727	750	10
Science Olympiad	1	400	-	401
Social Studies Honor	743	-	-	743
Student Council	4,060	60,100	36,144	28,016
Transcripts	2,020	864	35	2,849
Trey Cineus Scholarship	335	1,810	2,145	-
Varsity Cheerleading	-	1,076	1,076	-
W. Kurlander Scholarship	39	532	-	571
Yearbook	1	36,601	36,437	165
Total Ramapo High School	$ 100,165	284,166	264,990	119,341

See Accompanying Note to Financial Statements

SPRING VALLEY HIGH SCHOOL
EXTRACLASSROOM ACTIVITY FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CASH BALANCES
YEAR ENDED JUNE 30, 2026

Extraclassroom Account	Balance July 1, 2025	Receipts and Transfers	Disbursements and Transfers	Balance June 30, 2026
Athletics	$ 214	-	214	-
Biology Club	2,974	-	-	2,974
Cheerleading	112	-	112	-
Class of 2023	6,369	-	6,369	-
Class of 2024	3,758	-	3,758	-
Class of 2025	1,664	1,130	2,794	-
Class of 2026	6,649	49,219	54,195	1,673
Class of 2027	2,737	1,943	1,500	3,180
Class of 2028	2,948	7,047	1,500	8,495
Class of 2029	-	2,962	440	2,522
Dance Club	2,760	470	556	2,674
English Honor Society	4,471	75	-	4,546
FAC Catering Club	287	-	98	189
Fashion Club	1,799	-	-	1,799
Fitness Club	28	-	28	-
Football Booster Club	564	110	200	474
Foreign Language Honor	1,068	-	-	1,068
General Organization	21,321	19,525	5,384	35,462
Guidance	232	-	232	-
Interest	3,389	1,172	-	4,561
Key Club	611	1,440	1,784	267
Latino Heritage Club	1,675	-	173	1,502
Library	17	-	17	-
Math Honor Society	438	190	-	628
Multicultural Club	935	-	-	935
National Honor Society	240	320	385	175
PBIS	1,164	-	1,164	-
Poetry Club	529	-	529	-
Science Honor Society	1,655	-	-	1,655
Science Olympiad	50	-	-	50
Social Studies Honor Society	411	-	-	411
SVHS Holiday Fundraiser	838	-	-	838
SVHS School Store	1,414	1,225	658	1,981
Tennis Team	969	-	409	560
Thespians	3,874	7,444	5,769	5,549
Video Production Club	634	-	634	-
Wellness	46	-	46	-
Yearbook	931	8,706	8,039	1,598
Youth Government	280	-	-	280
Total Spring Valley High School	$ 80,055	102,978	96,987	86,046

See Accompanying Note to Financial Statements

POMONA MIDDLE SCHOOL
EXTRACLASSROOM ACTIVITY FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CASH BALANCES
YEAR ENDED JUNE 30, 2026

Extraclassroom Account	Balance July 1, 2025	Receipts and Transfers	Disbursements and Transfers	Balance June 30, 2026
Drama Club	$ 2,656	353	477	2,532
Environmental Club	208	-	-	208
Lil Factory	10	-	8	2
Multicultural Club	412	-	263	149
National Junior Honor Society	356	-	-	356
Newspaper Club	555	4,250	4,310	495
PBIS	21,844	14,225	8,136	27,933
Student Council	5	2,736	583	2,158
Yearbook Club	4,400	2,880	5,284	1,996
Total Pomona Middle School	$ 30,446	24,444	19,061	35,829

See Accompanying Note to Financial Statements

KAKIAT STEAM ACADEMY
EXTRACLASSROOM ACTIVITY FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CASH BALANCES
YEAR ENDED JUNE 30, 2026

Extraclassroom Account	Balance July 1, 2025	Receipts and Transfers	Disbursements and Transfers	Balance June 30, 2026
Drama Society	$ 2,326	671	1,411	1,586
Multicultural	136	-	-	136
Student Council	112	2,043	705	1,450
Yearbook	239	-	-	239
Total Kakiat STEAM Academy	$ 2,813	2,714	2,116	3,411

See Accompanying Note to Financial Statements

CHESTNUT RIDGE MIDDLE SCHOOL
EXTRACLASSROOM ACTIVITY FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CASH BALANCES
YEAR ENDED JUNE 30, 2026

Extraclassroom Account	Balance July 1, 2025	Receipts and Transfers	Disbursements and Transfers	Balance June 30, 2026
CRMS Fund	$ 10,460	9,452	7,386	12,526
NJHS	752	500	1,111	141
School Store	-	700	-	700
Student Council	4,855	1,360	2,447	3,768
Yearbook	298	6,525	6,637	186
Total Chestnut Ridge Middle School	$ 16,365	18,537	17,581	17,321
Total All Schools	**$ 229,844**	**432,839**	**400,735**	**261,948**

See Accompanying Note to Financial Statements

EAST RAMAPO CENTRAL SCHOOL DISTRICT

Extraclassroom Activity Fund

Note to Financial Statement

June 30, 2026

(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 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.