EAST ISLIP UNION FREE SCHOOL DISTRICT

Extraclassroom Activity Fund
and Independent Auditors' Report

June 30, 2026

EAST ISLIP UNION FREE SCHOOL DISTRICT

Extraclassroom Activity Fund

Table of Contents

	Page
Independent Auditors' Report	1 - 2
Statement of Cash Receipts, Cash Disbursements and Cash Balances	3 - 4
Note to Financial Statement	5

* * * * * *

EFPR GROUP, CPAs PLLC
Certified Public Accountants

6390 Main Street, Suite 200
Williamsville, New York 14221

P 716.634.0700
TF 800.546.7556
W EFPRadvisory.com

INDEPENDENT AUDITORS' REPORT

The Board of Education
East Islip Union Free School District:

Opinion

We have audited the accompanying statement of cash receipts, cash disbursements and cash balances of the East Islip Union Free School District's (the District) Extraclassroom Activity Fund, 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.

Emphasis of Matter - Basis of Accounting

We draw attention to note 1(b) of the financial statement, which describes the basis of accounting. This 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 the 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 2, 2026

EAST ISLIP UNION FREE SCHOOL DISTRICT
Extraclassroom Activity Fund
Statement of Cash Receipts, Cash Disbursements and Cash Balances
Year ended June 30, 2026

High School	Cash Balances at July 1, 2025	Cash Receipts and Transfers	Cash Disbursements and Transfers	Cash Balances at June 30, 2026
Class of 2025	$ 3,489	10	3,491	8
Class of 2026	9,934	88,653	98,545	42
Class of 2027	4,637	24,904	21,026	8,515
Class of 2028	2,459	7,712	5,572	4,599
Class of 2029	-	3,665	150	3,515
EIHS Athletics	1,887	20,079	19,160	2,806
EIHS Band	857	7,378	7,425	810
EIHS Buddies	1,033	19	214	838
EIHS Chorus	265	5	-	270
EIHS Drama	3,037	5,459	6,965	1,531
EIHS FBLA	-	120	-	120
EIHS Foreign Language Honor Society	1,268	1,768	1,065	1,971
EIHS French Club	-	1,666	1,230	436
EIHS Gay Straight Alliance	187	5	-	192
EIHS Student Activity Account	15,542	37,812	40,021	13,333
EIHS Interact Club	383	8	47	344
EIHS Girls Leaders	273	7	-	280
EIHS Key Club	1,198	25	-	1,223
EIHS Kickline	2,429	7,571	6,062	3,938
EIHS Math Honor Society	1,066	721	650	1,137
EIHS Math Team	355	6	105	256
EIHS Mock Trial	90	2	-	92
EIHS Musical	12,677	14,107	16,452	10,332
EIHS National Honor Society	8,693	3,458	3,814	8,337
EIHS National Art Honor Society	344	977	984	337
EIHS Orchestra	1,658	5,360	5,704	1,314
EIHS Peer Support Leadership	2,713	1,934	919	3,728
EIHS Photo Cinema	3	-	-	3
EIHS SADD	962	3,503	1,131	3,334
EIHS School Store	24,796	24,680	27,273	22,203
EIHS Skills USA	1,201	3,325	2,267	2,259
EIHS Stars	240	6	-	246
EIHS Student Government	8,061	1,835	931	8,965

(Continued)

See accompanying note to financial statement.

EAST ISLIP UNION FREE SCHOOL DISTRICT
Extraclassroom Activity Fund
Statement of Cash Receipts, Cash Disbursements and Cash Balances, Continued

High School, Continued	Cash Balances at July 1, 2025	Cash Receipts and Transfers	Cash Disbursements and Transfers	Cash Balances at June 30, 2026
EIHS Tri-M Music Honor Society	$ 609	13,896	14,429	76
EIHS Yearbook	3,483	560	1,177	2,866
Total High School	115,829	281,236	286,809	110,256
Middle School				
EIMS Builders Club	202	4	23	183
EIMS Band	75	25,562	25,038	599
EIMS Fam & Consumer Science	5	102	-	107
EIMS French Club	-	200	-	200
EIMS Italian Club	-	200	-	200
EIMS Leaders	692	2,270	2,094	868
EIMS G.O.	3,011	2,308	3,328	1,991
EIMS Jr. Honor Society	866	392	-	1,258
EIMS Kickline	850	193	173	870
EIMS Musical	5,946	16,966	6,031	16,881
EIMS Renaissance	803	68	-	871
EIMS Spotlight School Store	4,186	9,873	10,774	3,285
EIMS Student Activity Account	3,277	68,548	59,418	12,407
EIMS Tri-M Music Honor Society	320	7	-	327
EIMS Yearbook	3,350	444	240	3,554
EIMS Spanish Club	351	2,861	2,975	237
Total Middle School	23,934	129,998	110,094	43,838
Elementary School Clubs				
Connetquot	12,614	18,880	20,092	11,402
John F. Kennedy	15,099	35,807	38,641	12,265
Ruth C. Kinney	12,835	37,464	39,130	11,169
Timber Point	8,253	17,948	18,858	7,343
Total Elementary Schools	48,801	110,099	116,721	42,179
Unallocated interest	420	-	420	-
Grand Total	$ 188,984	521,333	514,044	196,273

See accompanying note to financial statement.

EAST ISLIP UNION FREE 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 Islip Union Free School District (the District). Although the extraclassroom activity funds are 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 funds are included in the District's reporting entity. The District reports these activities for the extraclassroom organizations in the miscellaneous special revenue fund in the governmental fund 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 statements.