

**EAST ISLIP UNION FREE SCHOOL DISTRICT**

**EXTRACLASSROOM ACTIVITY FUNDS  
FINANCIAL STATEMENT WITH  
INDEPENDENT AUDITOR'S REPORT**

**June 30, 2013**

**EAST ISLIP UNION FREE SCHOOL DISTRICT  
EXTRACLASSROOM ACTIVITY FUNDS**

June 30, 2013

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**INDEPENDENT AUDITOR'S REPORT**

Board of Education  
East Islip Union Free School District  
Islip Terrace, New York

We have audited the accompanying Statement of Cash Receipts and Disbursements of the East Islip Union

JILL S. SANDERS, CPA  
DONALD J. HOFFMANN, CPA

ALAN YU, CPA

Free School District's (District) extraclassroom activity funds for the year ended June 30, 2013, and the related note to the financial statement.

**Management's Responsibility 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. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair

**Basis for Qualified Opinion**

The records of the extraclassroom activity funds of the East Islip Union Free School District were not adequate to permit the application of adequate auditing procedures to indicate whether all receipts were recorded.

**Qualified Opinion**

In our opinion, except for the effect of any adjustments that might have been necessary had we been able to perform adequate auditing procedures in regard to the receipts referred to in the Basis for Qualified Opinion paragraph, the financial statement referred to in the first paragraph presents fairly, in all material respects, the cash transactions of the extraclassroom activity funds of the East Islip Union Free School District for the

**EAST ISLIP UNION FREE SCHOOL DISTRICT  
EXTRACLASSROOM ACTIVITY FUNDS**

[REDACTED]

\$                      \$                      \$                      \$

For the Year Ended June 30, 2013

Cash                      Deposits                      Debits                      Balance

Balance                      and                      and                      Balance  
July 1, 2012                      Transfers                      Transfers                      June 30, 2013

**Clubs**

Class of 2012	4,084		4,084	
Class of 2013	7,926	54,391	58,109	4,208
Class of 2014	6,301	16,579	14,368	8,512

\$

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS (Continued)  
For the Year Ended June 30, 2013

Cash	Receipts	Disbursements	Cash
Balance	and	and	Balance



