

**SMITHTOWN CENTRAL SCHOOL DISTRICT
SINGLE AUDIT REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2022**

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Auditor

Our objective is to determine whether the financial statements prepared by the company in accordance with the generally accepted accounting principles (GAAP) are free from material misstatement. If we become aware of any fraud, we will report it to the appropriate authorities.

In performing our audit, we have used the standards of the Institute of Certified Public Accountants (ICPA).

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We are not providing any assurance regarding the accuracy or completeness of the information presented in this report.

Report of the Auditor

A *deficiency* is a shortcoming or weakness in the internal control system that, if not corrected, could result in a material misstatement of the financial statements.

A *material weakness* is a deficiency or deficiencies that represent a significant risk that the company's financial statements will be materially misstated.

A *significant deficiency* is a deficiency or deficiencies that represent a less than significant risk that the company's financial statements will be materially misstated.

A *material weakness* is a deficiency or deficiencies that represent a significant risk that the company's financial statements will be materially misstated.

Our conclusions are based on the audit procedures performed. We are not responsible for the company's internal control system or for the accuracy of the financial statements.

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significant deficiency

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The purpose of this
interim financial
statements is to provide
... information

Report on Schedule

We have audited the
financial statements
of the Company for the
period ended June 30,
2022, which are the
subject of this report.
The financial statements
include the balance sheet
and the statement of
operations, and the
notes to the financial
statements. Our audit
was conducted in
accordance with the
standards of the
Public Company
Accounting Oversight
Board (PCAOB).

In our opinion, the
financial statements
presented here are
fairly presented in
all material aspects.

R. Adams & Co.

R. Adams & Co.
Chartered Accountants
100 Wall Street
New York, NY 10038
October 5, 2022

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U.S. Department of Education	Grantor	Title	Funding	Program	
Passed-through					
Special Education	(ID)	Part	.027	00.22-6	3, 1, 121
Special Education			00.		00
					2,222, 72
Title I Grant			.00	00.22	5, 009
Title I Grant	Local		0.0	00.22-	30, 90,788
Supporting					
Supporting		Grant			
Adult Education			0.2	21-	11
English Language			3.5	21	,375
English Language			.5	02-	, 89
Student Support	and			02-	(7)
Student Support			4.4		5, 21
COVID-19		Re	4.2	5.1-3	2, 52
COVID-19			4.2	5.9-2	3, 9, 3
COVID-19 - Emergency Relief	ARP	lan		8-21	5, 3
COVID-19 - Emergency Relief	ER		4	5.2-9	070
COVID-19 - Relief			4.2	W	1, 5, 9
		Total Education			
		Total			o
U.S. Department of Education		Department:			
Passed-through	S Education				
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National School		ood	0		16, 088
		Total Child			2,
State Panel		(P	0.9		2, 2

NOTES TO THE FINANCIAL STATEMENTS

	2010	2009
1. BASIS OF PRESENTATION		
The accompanying financial statements of the District represent the financial position, results of operations, and cash flows of the District for the periods presented. The financial statements were prepared in accordance with the Uniform Guidance (Uniform Guidance) issued by the Department of Education. The District is a governmental entity and, therefore, the financial statements are prepared on a cash basis of accounting. The District's financial statements are prepared in accordance with the Uniform Guidance and are not subject to audit by the Department of Education. The District's financial statements are prepared in accordance with the Uniform Guidance and are not subject to audit by the Department of Education.		
2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES		
Expenditures reported herein are for the fiscal year ending June 30, 2010. Such expenditures are reported on the basis of the accounting system used by the District. Negative amounts are reported in parentheses. The District's financial statements are prepared in accordance with the Uniform Guidance and are not subject to audit by the Department of Education.		
3. INDIRECT COSTS		
The District has elected not to allocate indirect costs to the program. The District's financial statements are prepared in accordance with the Uniform Guidance and are not subject to audit by the Department of Education.		
4. SUBRECIPIENT DISBURSEMENTS		
No amounts were reported for subrecipient disbursements. The District's financial statements are prepared in accordance with the Uniform Guidance and are not subject to audit by the Department of Education.		
5. OTHER DISCLOSURES		
No insurance is maintained for equipment purchased with federal funds. The District's financial statements are prepared in accordance with the Uniform Guidance and are not subject to audit by the Department of Education.		
There were no loans receivable from or payable to subrecipients. The District's financial statements are prepared in accordance with the Uniform Guidance and are not subject to audit by the Department of Education.		

PART I S
Financial Statement

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Federal Awards

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Type of auditor's o
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Name of federal pr

COVID-19 - Educ

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Programs

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PART II **FINANCIAL STATEMENTS**

There are no financial statements.

PART III **FEDERAL AWARD FINANCIAL STATEMENTS**

There are no federal award financial statements.

There were no prior year fed

The table is a large grid with approximately 10 columns and 15 rows. The first row contains the text "There were no prior year fed" in the first column. The rest of the table is almost entirely obscured by thick black vertical bars. The only visible text in the table is a small number "1" located in the second column of the second row. The table appears to be a summary or a list of items, but the details are completely hidden.

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A corrective action plan for the fiscal year end