

**SMITHTOWN CENTRAL SCHOOL DISTRICT
SINGLE AUDIT REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2023**

**SMITHTOWN CENTRAL SCHOOL DISTRICT
SINGLE AUDIT REPORT
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**SMITHTOWN CENTRAL SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-through Grantor Program Title	Assistance Listing Number (ALN)	Agency or Pass-through Number	Program Expenditures	Total Expenditures by ALN
<u>U.S. Department of Education</u>				
<u>Passed-through NYS Education Department:</u>				
Special Education - Grants to States (IDEA, Part B)	84.027	0032-23-0936	\$ 2,130,399	
COVID-19 - Special Education - Grants to States (IDEA, Part B)	84.027X	5532-22-0936	<u>436,758</u>	\$ 2,567,157
Special Education - Preschool Grants (IDEA Preschool)	84.173	0033-23-0936	\$ 94,117	
COVID-19 - Special Education - Preschool Grants (IDEA Preschool)	84.173X	5533-22-0936	<u>48,612</u>	142,729
Total Special Education Cluster			<u>\$ 2,709,886</u>	
Title I Grants to Local Educational Agencies (LEAs)	84.010	0021-23-3185	\$ 231,463	
Title I Grants to Local Educational Agencies (LEAs)	84.010	0011-22-3130	34,202	
Title I Grants to Local Educational Agencies (LEAs)	84.010	0011-23-3130	<u>122,793</u>	388,458
Supporting Effective Instruction State Grants	84.367	0147-22-3185	\$ 3,325	
Supporting Effective Instruction State Grants	84.367	0147-23-3185	<u>121,407</u>	124,732
Adult Education - State Grant Program	84.002	2338-23-3087	<u>\$ 118,104</u>	118,104
English Language Acquisition Grants	84.365	0293-22-3185	\$ 16,476	
English Language Acquisition Grants	84.365	0293-23-3185	<u>27,876</u>	44,352
Student Support and Academic Enrichment Grants	84.424	0204-22-3185	\$ 97	
Student Support and Academic Enrichment Grants	84.424	0204-23-3185	<u>17,038</u>	17,135
Education Stabilization Fund				
COVID-19 - Governor's Emergency Education Relief (GEER) Fund	84.425C	5896-21-3185	<u>\$ 635,588</u>	635,588
COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	5891-21-3185	<u>\$ 4,397,417</u>	4,397,417
COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER) Fund	84.425U	5880-21-3185	\$ 98,590	
COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER) Fund	84.425U	5870-23-9266	<u>923,400</u>	<u>1,021,990</u>
Total Education Stabilization Fund			<u>\$ 6,054,995</u>	
Total U.S. Department of Education				<u>\$ 9,457,662</u>
<u>U.S. Department of Agriculture</u>				
<u>Passed-through NYS Education Department:</u>				
School Breakfast Program (Cash Assistance)	10.553	N/A	<u>\$ 22,244</u>	22,244
National School Lunch Program (Cash Assistance)	10.555	N/A	\$ 806,373	
National School Lunch Program (Non-Cash Food Distribution)	10.555	N/A	<u>259,104</u>	1,065,477
Total Child Nutrition Cluster			<u>\$ 1,087,721</u>	
State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Cost Grant	10.649	N/A	<u>\$ 7,536</u>	7,536
Total U.S. Department of Agriculture				<u>\$ 1,095,257</u>
Total Federal Awards Expended				<u>\$ 10,552,919</u>

**SMITHTOWN CENTRAL SCHOOL DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

1. BASIS OF PRESENTATION:

The accompanying schedule of expenditures of federal grant activity of Smithtown Central School District (the District) under programs of the federal government for the fiscal year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Federal awards that are included in the Schedule may be received directly from federal agencies, as well as federal awards that are passed through from other government agencies. Pass-through entity identifying numbers are presented where available.

Indirect costs may be included in the reported expenditures, to the extent that they are included in the federal financial reports used as the source for the data presented. Matching costs (the share of certain program costs) are not included in the reported expenditures.

3. INDIRECT COST RATE:

The District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

4. SUBRECIPIENTS:

No amounts were provided to subrecipients.

5. OTHER DISCLOSURES:

No insurance is carried specifically to cover equipment purchased with federal funds. Any equipment purchased with federal funds is covered by the District casualty insurance policies.

There were no loans or loan guarantees outstanding at year end.

**SMITHTOWN CENTRAL SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

PART II FINANCIAL STATEMENT FINDINGS

There are no financial statement findings to be reported.

PART III FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There are no federal award findings or questioned costs to be reported.

**SMITHTOWN CENTRAL SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

There were no prior year findings or questioned costs.

**SMITHTOWN CENTRAL SCHOOL DISTRICT
CORRECTIVE ACTION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

A corrective action plan for the fiscal year ended June 30, 2023 is not required.