Dear Smithtown Residents,

After a thorough and comprehensive review of the district’s finances, the New York State Comptrollers’ Office issued an audit report on the Smithtown Central School District in August. The district is pleased to note that the vast majority of our finance and business procedures were found to meet state guidelines and that we have implemented corrective action with regard to the few areas identified in the report.

While the district’s official response speaks directly to the report’s findings, we wish to provide further clarification on one of the recommendations.

The district is committed to ensuring that our schools’ capital needs are funded in the most efficient and economical manner possible. Competitive bids are awarded to the lowest responsible bidder and the district works to estimate project costs as closely as possible.

Over the years, several projects were completed under budget creating the accrued $1.3 million balance of unexpended funds referenced in the report. Throughout this incremental accrual process, and with the assistance of the district’s facilities committee, the district continually examined its capital needs, reviewed the remaining unexpended funds and their respective capital project authorizations to identify construction needs that could be addressed through these resources.

It was ultimately determined that the district would benefit by utilizing a portion of unexpended monies to fund the district’s final project eligible under the state’s reimbursable EXCEL program – this project aided in the creation of the new science labs at High School East in 2014. Following the completion of this project, the district submitted the required paperwork to the State and awaited the completion of the reimbursement process. The final EXCEL reimbursement was received during the 2015-16 school year, at which time the district determined that it was financially prudent to return the monies in the 2016-17 voter approved budget. The 2016-17 appropriation will potentially enable the funds to collectively be applied toward the district’s future capital needs.

The district appreciates the comptroller’s thorough review of our business practices and the opportunity to further delineate our commitment to ensuring the financial stability of the Smithtown Central School District.

Sincerely,

James J. Grossane, Ed.D.
Superintendent of Schools