

**SMITHTOWN CENTRAL SCHOOL DISTRICT**  
**SMITHTOWN, NEW YORK**  
**EXTRACLASSROOM ACTIVITY FUNDS**  
**FINANCIAL STATEMENT**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**SMITHTOWN CENTRAL SCHOOL DISTRICT**

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Robert S. Abrams  
(1926-2014)

Marianne E. Van Duyne, CPA  
Alexandria M. Battaglia, CPA  
Brendan Nelson, CPA

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**ISLANDIA: 3033 EXPRESS DRIVE NORTH, SUITE 100 ISLANDIA, NY 11749**  
**WHITE PLAINS: 50 MAIN STREET, SUITE 1000**



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Acoustical Café	\$ 1,922	\$ 1,810	\$ 627	\$ 3,105
Art Honor Society	1,450	465	-	1,915
Athletes Helping Athletes	775	1,975	1,778	972
ASL	578	2,222	1,462	1,338
Animal Protection	-	1,039	586	453
Best Buddies	151	-	60	91
Boys Volleyball	4,508	5,275	4,110	5,673
Cheerleaders	722	19,693	18,712	1,703
FCCLA	3,478	1,560	1,768	3,270
Class of 2023	6,961	-	6,961	0
Class of 2024	9,459	63,085	69,434	3,110
Class of 2025	3,327	28,685	31,491	521
Class of 2026	3,779	2,764	1,391	5,152
Class of 2027	-	3,269	49	3,220
DECA	4,999	35,936	39,273	1,662
DECA Store	3,281	3,778	2,900	4,159
Fashion Club	1,083	80	80	1,083
Fast Life Skills	1,438	15,472	14,815	2,095
Field Hockey	1,281	7,133	5,794	2,620
Fishing Club	-	1,169	1,067	102
Friendship Bracelet	-	356	201	155
French Honor Society	1,759	3,542	4,480	821
German Honor Society	248	2,522	2,488	282
Girls Cross Country	1,628	-	1,628	0
Girls Volleyball	2,259	7,375	6,883	2,751
Gridiron	7,446	600	7,914	132
Health and Wellness	298	-	17	281
Holocaust	1,214	-	-	1,214
HSW Environmental	50	-	50	0
Interact Club	236	1,463	993	706
International Night	2,282	12,560	13,180	1,662
Italian Honor Society	1,462	11,117	11,058	1,521
Jazz Choir	296	1,256	1,250	302
Jazz Ensemble	494	100	500	94
JV Kickline	9	-	-	9
JV Cheerleading	-	2,483	2,200	283
Kickline	2,909	50,261	52,494	676
Leadership	1,783	6,673	7,280	1,176
Library Club/Innovation	1,262	-	-	1,262
Math Honor Society	3,854	1,680	2,640	2,894
Markerspace Club	172	-	113	59
Media Arts Honor Society	838	-	-	838
Sub-total Carried Forward	\$ 79,691	\$ 297,398	\$ 317,727	\$ 59,362

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<b>Gzvtcencutqq o "Ceeqwpv</b>	<b>Dncpeg Lwn{ "3."4245</b>	<b>Tgegkrvu</b>	<b>Fkudwtug o gpvu</b>	<b>Dncpeg Lwpg"52."4246</b>
<b>Sub-total Carried Forward</b>	\$ 79,691	\$ 297,398	\$ 317,727	\$ 59,362
Tri-M Music Honor Society	1,746	12,832	13,448	1,130
National English Honor Society	1,354	1,350	144	2,560
National Honor Society	5,409	1,030	1,294	5,145
Physical Science Olympiad	436	720	415	741
Power of a Pebble	846	526	1,200	172
Quiz Bowl	3,111	3,990	4,223	2,878
Red Cross	741	-	48	693
Relay for Life	100	1,717	1,667	150
S.A.D.D.	2,085	838	839	2,084
School of Business	2,004	2,194	2,481	1,717
Science Research	2,740	2,500	1,490	3,750
Science Honor Society	1,133	1,155	464	1,824
Smithtown West Orchestra	44	22,967	22,987	24
Smithtown IAB	4,881	10,405	10,706	4,580
Social Studies Honor Society	898	5,782	4,888	1,792
Virtual Enterprise (Soltech)	47	-	-	47
Student Organ Donation	301	-	300	1
Spanish Honor Society	975	10,913	11,360	528
Stage Tech	695	-	446	249
Student Activities Club-GSO	4,107	3,063	6,526	644
Thespians	1,937	252	974	1,215
Thespian Troupe 2035	-	650	129	521
Theater Productions	10,718	17,067	19,419	8,366
Varsity Baseball	2,516	9,080	8,417	3,179
West Softball	1,629	1,895	1,040	2,484
West Girls Winter/Spring Track	3,558	3,416	4,159	2,815
Smithtown Boys XC	2,543	13,391	12,454	3,480
Winter Drama	4,548	920	960	4,508
Wrestling	368	-	100	268
Yearbook	8,958	2,330	1,805	9,483
<b>Total</b>	<b>\$ 150,119</b>	<b>\$ 428,381</b>	<b>\$ 452,110</b>	<b>\$ 126,390</b>

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Alternative Animation	\$ 301	142	306	\$ 137	
Art Honor Society	42	180	140	82	
Athletes Helping Athletes	742	1,576	1,934	384	
Baseball	12,422	-	10,940	1,482	
Boys Soccer	7	12,603	12,386	224	
Boys Volleyball	4,608	7,086	9,515	2,179	
Chamber Orchestra	35	-	35	-	
Cheerleaders	1,959	55,497	56,118	1,338	
JV Cheerleaders	31	1,156	1,008	179	
Class of 2023	6,557	-	6,557	-	
Class of 2024	5,249	82,729	84,923	3,055	
Class of 2025	5,801	33,009	36,858	1,952	
Class of 2026	5,391	2,175	1,001	6,565	
Class of 2027	-	3,209	46	3,163	
Country Girls East & West	-	2,827	-	2,827	
DECA	8,242	49,489	44,107	13,624	
DECA Store	11,190	20,097	20,482	10,805	
Earth & Outdoor Club	172	-	172	-	
English Honor Society	980	8,532	1,359	8,153	
Fashion Club	417	-	417	-	
Field Hockey	5,438	-	3,151	2,287	
French Honor Society	2,292	4,021	4,750	1,563	
Gender Sexuality Alliance	470	1,046	1,203	313	
German Honor Society	529	2,057	1,906	680	
Girls Soccer	390	-	-	390	
Girls Volleyball	2,196	10,483	8,403	4,276	
Gridiron	406	12,382	11,024	1,764	
Habitat for Humanity	3,351	2,432	2,731	3,052	
Interact Club	1,420	4,262	4,709	973	
International Night Club	1,596	21,090	22,294	392	
Italian Honor Society	32	10,526	10,179	379	
Jazz Ensemble	74	-	74	-	
Kickline	1,088	40,715	39,173	2,630	
Leadership	538	4,957	4,020	1,475	
Leadership - Brick Project	4,851	-	500	4,351	
Leadership - Wall of Heros	1,473	1,481	356	2,598	
Literary Magazine	214	-	78	136	
Sub-total Carried Forward	<b>\$ 90,504</b>	<b>\$ 395,759</b>	<b>\$ 402,855</b>	<b>\$ 83,408</b>	

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Sub-total Carried Forward	\$ 90,504	\$ 395,759	\$ 402,855	\$ 83,408
Math Honor Society	522	8,453	5,446	3,529
Music Theater	23,426	31,598	34,081	20,943
National Honor Society	12,999	2,425	6,987	8,437
Physics Club	744	-	414	330
Quiz Bowl	3,996	1,000	1,301	3,695
Red Cross Club	171	-	97	74
S.A.D.D.	3,175	1,562	1,156	3,581
School of Business	2,326	2,085	1,678	2,733
Science Olympiad	1,864	3,210	3,492	1,582
Science Honor Society	2,430	747	1,344	1,833
Social Studies Honor Society	997			



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General Organization/Enrichment	\$ 4,920	\$ 4,953	\$ 4,808	\$ 5,065
National Honor Society	426	4,230	4,077	579
FCCLA Family Leaders of America	359	-	174	185
Class of 2023	973	-	973	-
Class of 2024	-	15,452	15,452	-
Class of 2025	89	9,140	9,229	-
Class of 2026	-	402	-	402
Library	9,398	7,541	6,593	10,346
Theatrical/Drama	7,279	6,410	3,937	9,752
Chef's Club	338	500	451	387
Friendship Club	272	-	40	232
<b>Total</b>	<b>\$ 24,054</b>	<b>\$ 48,628</b>	<b>\$ 45,734</b>	<b>\$ 26,948</b>

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FCCLA Family Leaders Of America	\$ 367	\$ 200	\$ 213	\$ 354
Class of 2023	1,050	5,915	6,965	-
Class of 2024	305	8,954	9,259	-
Class of 2025	474	7,710	6,576	1,608
Class of 2026	-	6,594	5,998	596
Drama	6,835	4,925	3,644	8,116
General Enrichment	40	542	232	350
Honor Society	416	4,480	4,055	841
Kickline	5	-	5	-
Library	635	3,066	3,701	-
Science Olympiads	377	-	377	-
6th Grade Activity Club	40	1,150	691	499
7th Grade Student Council	-	40	-	40
Talent	2,945	1,180	3,031	1,094
Environmental Science Club	119	127	98	148
<b>Total</b>	<b>\$ 13,608</b>	<b>\$ 44,883</b>	<b>\$ 44,845</b>	<b>\$ 13,646</b>



**SMITHTOWN CENTRAL SCHOOL DISTRICT  
EXTRACLASSROOM ACTIVITY FUNDS  
NOTE TO FINANCIAL STATEMENT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Financial Reporting Entity**

The extraclassroom activity funds represent funds of the students of the Smithtown Central School 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 these funds. Based on this criterion, the extraclassroom activity funds are included in the District s reporting entity. The District reports these

**B. Basis of Accounting**

The accounts of the extraclassroom activity funds are maintained on a cash basis , and the statement of cash receipts and disbursements reflects only cash received and disbursed. 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 statement.