"Home of the Jaguars"

GENESEE VALLEY CENTRAL SCHOOL

1 Jaguar Drive - Belmont, New York 14813
Telephone: 585-268-7900
Fax: 585-268-7990
www.genvalley.org

October 29, 2026

State Education Department
Commissioner of Education
Office of Audit Services
89 Washington Avenue, Room 524EB
Albany, NY 12234

Management Division:

With regard to our 2025-26 Extra Classroom financial statements and accompanying management letter, we offer the following responses to the items cited.

Sales Tax
During our examination, we noted the following:

1. Three instances (Class of 2025, Class of 2026, and Tech Club) of sales tax not being paid on taxable purchases.
2. One instance in the Class of 2027 of sales tax paid on the purchase of items intended for resale.
3. One instance in the FFA Club where sales tax was calculated by multiplying the net profits by 8.5%.

Recommendation:
We recommend the District review the sales tax requirement with the Faculty Advisors to ensure it is being handled properly. In addition, every effort should continue to be made to issue a resale certificate (Form ST-120) to vendors when making purchases of items intended for resale and to remit sales tax on gross sales.

Organization's Corrective Action Plan:
Discussions with auditors have cleared up any confusion regarding the calculation of sales tax. The Extra Classroom Treasurer will review these requirements with the advisors at the beginning of each school year and ensure sales tax is handled properly in the future. The District will follow the recommended sales tax calculation and issue resale certificates to vendors when appropriate. This action will be implemented by the Extra Classroom Treasurer, Devan Willson, on July 1, 2026.

Disbursements
During our examination of disbursements, we noted one instance in the Class of 2027 where the payment request form was missing the signature of the Faculty Advisor.

Thank you for your constructive comments. As indicated, we will refocus our efforts to address these deficiencies. Please feel free to contact me with questions.

Sincerely,

Heath Gordon
Board of Education – President
Genesee Valley Central School District