



# Elba Central School

## *Home of the Lancers*

PO Box 370  
57 S Main Street  
Elba, NY 14058  
Ph. 585-757-9967

**Gretchen Rosales**  
Superintendent  
Ext. 1033  
grosales@elbacsd.org

**James Clark**  
JSHS Principal  
Ext. 2130  
jclark@elbacsd.org

**Carol Bush**  
Elementary Principal  
Ext. 1600  
cbush@elbacsd.org

**Nicole Kohlstaedt**  
School Psychologist  
Ext. 1603  
nkohlstaedt@elbacsd.org

**Lisa Penna**  
Business Office  
Ext. 1032  
lpenna@elbacsd.org

**Mark Beehler**  
Athletic Director  
Ext. 1250  
mbeehler@elbacsd.org

**Jennifer Manley,  
RN, BS, SNT**  
Health Office  
Ext. 1240  
jmanley@elbacsd.org

**Ronald Cain**  
Information Technology  
Ext. 1350  
rcain@elbacsd.org

**Edwin Alvord**  
Facilities Management  
Ext. 4270  
ealvord@elbacsd.org

**Andrew Reeb**  
Transportation  
Ext. 1770  
areeb@elbacsd.org

December 8, 2021

New York State Education Department  
Office of Audit Services  
524 Education Building  
Albany, New York 12234

To Whom It May Concern:

The Board of Education of the Elba Central School District has set forth the following action plan to correct all Extracurricular Activity Fund audit deficiencies:

- The Chief Faculty Advisor and Central Treasurer will conduct a meeting with all advisors on December 13, 2021, including the Classes of 2022 and 2025, to review appropriate sales tax procedures. A Fundraising Activity Request Form, which indicates whether or not the fundraiser is a taxable item, will be completed and retained by the Central Treasurer for year-end review. In addition, the Central Treasurer will develop and maintain a fundraiser spreadsheet indicating which fundraisers are taxable and which are not. The fundraising spreadsheet will also be retained by the Central Treasurer. Corrections will be in place for the 2021-22 school year.
- The status of the Cheerleading, Jazz, Multicultural, and Varsity Softball Clubs has been reviewed. The Cheerleading Club, Multicultural Club, and Varsity Softball Club have advisors in place, and have activities planned for the 2021-22 fiscal year.
- There is a Jazz Club advisor in place; however, the club has no activities planned during the 2021-22 fiscal year due to a lack of student interest. We plan to offer Jazz Club again during the 2022-23 fiscal year.

Should there be any questions concerning the above actions, please feel free to contact me.

Sincerely,

James Clark  
CC; NYS Office of the Comptroller

We will create a respectful, safe, and engaging environment which will empower and inspire our students to be continuous learners who are challenged to succeed.