

**Boquet Valley Central School District
 Corrective Action Plan – Auditors’ Findings and
 Evaluation June 30, 2022**

Management Letter – Auditors’ Findings and Evaluation	Responsible Person Date to be Completed	Corrective Action Planned
<p><i>Unassigned fund balance was 8.7% in excess of next year’s general fund budget. According to New York State Real Property Tax Law Section 1318, a district’s unassigned fund balance may not exceed 4% of next year’s budget.</i></p>	<p style="text-align: center;">Board of Education Superintendent of Schools Business Manager June 30, 2023</p>	<p>The District plans to use its fund balance in the future budgets to provide stability to the taxpayers in a fiscally responsible manner.</p>