



# Peru Central School District

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November 7, 2017

To: Superintendent of Schools and Board of Education  
From: Randolph B. Sapp, School Business Administrator  
Subject: Corrective Action Plan Annual Audit 2016-17

In response to the Schedule of Findings associated with the audited financial statements of Peru Central School District for the year end June 30, 2017, I provide the following action table:

Audit Comment	Corrective Action	Anticipated Completion Date	Contact Person
17.1 Excess Fund Balance	The District will strive to maintain an unassigned general fund balance at or below 4% in future years. Peru Central School District has taken a too conservative approach to budgeting during uncertain times and in the future will attempt to better balance its use of fund balance, reserves and spending when designing budgets.	June 30, 2018	Randolph B. Sapp

Sincerely,

Randolph B. Sapp