

**YOSEMITE UNIFIED SCHOOL DISTRICT**  
**SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2008**

**D. State Award Findings and Recommendations**

Finding Identification

2008 - 5 Attendance – Instructional Time #10000

Criteria or Specific Requirement

Education Code Section 46201 and 46202

Condition

Our audit of bell schedules used to determine the number of Instructional Minutes for Longer Instructional Day Funding determined that the District was not in compliance with the instructional minute requirement for grades 9-12. The noncompliance is related to Foothill High School, where the 1986-87 Requirement was 64,800 and the actual 2007-08 minutes for Foothill High School was 63,745.

Effect

This exception resulted in a penalty of \$135,828.14.

Cause

Foothill High School did not have first period classes on Fridays, which resulted in less than the required minimum number of minutes.

Questioned Costs

The penalty associated with this shortage of instructional minutes amounts to \$135,828.14 as calculated below (ADA is based on the 2006-07 due to the District's declining enrollment status in 2007-08):

Affected Grade Level ADA (net of Necessary Small School (NSS) ADA):	1,086.84
Necessary Small School Apportionment (for 2 sites):	\$1,018,762
Number of Required Minutes:	64,800
Number of Minutes Short	1,055 (64,800-63,745)

Instructional Time Penalty Calculation

<u>2006-07 ADA</u>	x	<u>Base Revenue Limit</u>	=	<u>Apportionment</u>
1,086.84		\$6,566		\$7,136,191.44
<u>2006-07 NSS ADA</u>		<u>Full Time Equivalent Teachers for NSS</u>		<u>NSS Apportionment</u>
Raymond – 5.17		3		\$455,130
Foothill – 25.28		4		\$563,632
<u># of Minutes Short</u>	÷	<u># of Required Minutes</u>	=	<u>% of Minutes Not Offered</u>
1,055		64,800		1.63%
<u>Total Apportionment</u>	x	<u>% of Minutes Not Offered</u>	=	<u>Penalty</u>
\$8,342,809.23		1.63%		\$135,828.14

Recommendation

The District needs to put policies into effect to ensure that the minimum required minutes are met. The District should file a waiver request with California Department of Education.

District Response

The District will file a waiver and Foothill will add the minutes to comply annually and will add additional penalty minutes for the fiscal years 2009 and 2010 to avoid the penalty. The administrators of all schools have been instructed that any changes to instructional minutes need to be brought to the District's attention for review and approval for compliance.