

**FINDING 06-43—  
Insufficient grade 4-5  
instructional minutes  
(30000) (40000)**

Our review of the district's instructional minutes for grades 4 and 5 disclosed that its instructional minute offering was deficient as follows:

<u>Grade Level</u>	<u>School Site</u>	<u>Actual Minutes</u>	<u>Required Minutes</u>	<u>Deficient Minutes</u>
Grade 4-5	Brookfield	53,550	54,000	450
Grade 4-5	Marshall	53,850	54,000	150

These deficiencies occurred because of errors made in calculating instructional time.

Education Code section 46201(a)(3) requires that in the 1986-87 fiscal year:

... schools offer at least 54,000 minutes of instruction in grades 4-8 inclusive.

Education Code section 46201(d) states:

For each school district that receives an apportionment pursuant to subdivision (a) in the 1986-87 fiscal year and that reduces the amount of instructional time offered below the minimum amounts specified in either paragraph (3) of subdivision (a) or paragraph (1) of subdivision (b), whichever is applicable, in the 2001-02 fiscal year, or any fiscal year thereafter, the Superintendent of Public Instruction shall withhold from the district's revenue limit apportionment for the average daily attendance of each affected grade level, the sum of that apportionment multiplied by the percentage of the minimum offered at that grade level that the district failed to offer.

The district did not meet the instructional minutes requirements for grades 4 and 5. Therefore, a penalty assessment will be applied as follows:

**Minutes Penalty Calculation for Grades 4-5**

<u>ADA</u>	<u>Base Revenue Limit</u>	<u>Deficit Factor</u>	<u>Apportionment</u>
6,168.47	5,172.32	0.99108	\$31,620,705
	<u>Number of Minutes Short</u>	<u>Required Minutes</u>	<u>Percentage</u>
	450	54,000	0.83%
	<u>Apportionment</u>	<u>Percentage</u>	<u>Penalty</u>
	\$31,620,705	0.83%	\$262,452

The penalty for not meeting the instructional time requirement is \$262,452. The penalty was calculated on the attendance reported for grades 4 and 5.

This is a repeat of prior year Finding 05-30.

Recommendation

The district should pay the State \$262,452 for not meeting the instructional time requirement for all grades 4 and 5 during fiscal year 2005-06. The district should ensure that instructional minute calculations are performed correctly.

District's Response

The District concurs with this finding of 450 deficient minutes reported for Brookfield School (Grades 4-5).

Effective Fiscal Year 2006-2007, Technology Services created a web-based bell schedule tool to assist school site administrators to develop schedules which meet the minimum minutes required by the California Education Code. Fiscal Services and Technology Services continue to train and support site administrators in the use of the bell scheduling tool and monitor bell schedules to ensure that all schedules meet State minimum requirements.