

**PERRIS UNION HIGH SCHOOL DISTRICT**

**STATE AWARDS FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2008**

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**Recommendation**

Section 19852 of the "Standards and Procedures for Audits of California K - 12 Local Educational Agencies" Audit Guide published by the Education Audit Appeals Panel for fiscal year 2007-08 requires that Independent Study attendance accounting procedures be followed for non-classroom based charter programs. In order to avoid future penalty, we recommend that the District establish procedures of attendance accounting to be in compliance with Section 19852 of the Audit Guide.

**District Response**

The District will continue to work with legal counsel through the appeal process. The District believes Choice 2000 complied with all legal requirements governing the educational program being provided at Choice 2000, and therefore believes ADA should be allowable for funding purposes. Choice 2000 has acted in good faith at all times to comply with the conditions established in law or regulation necessary for apportionment of funding.

2008-2 40000

**Criteria or Specific Requirements**

The District must offer instructional time equivalent to, or greater than, the required amount of instructional time as set forth in Education Code Section 46201, or the amount offered by the District during the 1982-83 school year, whichever is greater.

**Condition**

The annual instructional time calculation for grades 9-12 at Paloma Valley High School appears to be 148 minutes below the 64,800 minute requirement needed to receive funding under the Longer Day/Longer Year Incentive Program.

**Questioned Costs**

The penalty as calculated per Education Code Section 46201(d) is as follows:

<u>Average Daily Attendance (ADA)</u>		<u>Base Revenue Limit per ADA</u>		<u>Apportionment</u>
6,520.41	X	\$6,651.77	=	\$43,372,267.63
<u>Number of Minutes Short</u>		<u>Number of Required Minutes</u>		
148		64,800	=	0.0023
<u>Apportionment</u>		<u>Percentage</u>		<u>Penalty</u>
\$43,372,267.63	X	0.23%	=	\$99,756.22

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### **Context**

The questioned costs and findings were based on testing of the Longer Day/Longer Year Incentive Program.

### **Effect**

It appears that the District is out of compliance with the Longer Day/Longer Year Incentive Program.

### **Cause**

Per inquiry with the District's personnel, it appears that the bell schedules at Paloma Valley High School were revised at some point during the school year, without verifying the effect on continued compliance.

### **Recommendation**

Per Education Code 46206(b) a waiver may be filed with the Department of Education to avoid any penalties that may be levied by the State on funds already allocated to the District. The District must maintain minutes of instruction equal to those lost in addition to the amount otherwise required for the two years following the year in which the waiver is granted.

### **District Response**

The District will file a waiver as allowed by Education Code 46206(b) to the California Department of Education. The District has adjusted the bell schedules at Paloma Valley High School for 2008-2009 to maintain the required 64,800 minutes in addition to the 148 minutes that were lost in 2007-2008. Bell schedules in 2009-2010 will be maintained at this level as well.