

**SCHEDULE OF FINDINGS AND
QUESTIONED COSTS**

Chico Unified School District

June 30, 2008

ATTENDANCE (Instructional Time)

10000 (08-4)

Significant Deficiency

Condition

For classes at Pleasant Valley High School the instructional minutes of 64,638 were 162 minutes short of the 64,800 required.

Criteria

To qualify for instructional time incentives, the District must offer at least the amount of instructional time specified in Education Code Section 46201.

Effect

By offering fewer instructional minutes than required for Pleasant Valley High School, the District is not eligible to receive incentive funding for longer instructional day for 3,703.06 of high school ADA reported unless the District receives a waiver from California Department of Education. The calculated penalty is as follows:

<u>Instructional Time Penalty Calculation</u>	<u>High School</u>
Minutes Requirement	64,800
2007-08 Actual Minutes	64,638
Minutes Short	162
% of Total Minutes	0.25%
Revenue limit per ADA	\$ 5,799.62
2007-08 High School P-2 ADA	3,703.06
Calculated Penalty	\$ 53,690.85

Recommendation

We recommend that the District increase instructional minutes at Pleasant Valley High to the minimum required of 64,800 in order to be in compliance with the State requirements to receive the Longer Instructional Day Incentive Funding. We also recommend that the District apply for a waiver of penalties with California Department of Education.

Response

The District's administration will increase instructional minutes during the 2008-09 fiscal year to be eligible for the Longer Instructional Day Incentive Funding and the District will seek the waiver.