

PASADENA UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
RELATED TO FINANCIAL STATEMENTS
June 30, 2008

FINDING 08-4 – ATTENDANCE ACCOUNTING AND REPORTING
LONGER SCHOOL DAY INCENTIVE FUNDING

40000

Finding:

NA • Education Code Section 46142 sets an absolute minimum for the number of minutes for a high school instructional day at 180 minutes. Two minimum days at Muir High Schools were scheduled for less than 180 minutes each. These days did not meet the absolute minimum minutes of 180. This resulted in noncompliance with longer day/longer year incentive funding requirements for grade levels 9 through 12.

THIS WAIVER * Education Code Section 46201 sets the minimum annual instructional minutes at 64,800 for grade levels 9-12. We noted that Blair High School was short 1,165 minutes for the 2007-08 year. This resulted in noncompliance with longer day/longer year incentive funding requirements for grade levels 9 through 12.

NA Questioned Costs: Education code 46200(c) states that: "For any school district that received an apportionment pursuant to subdivision (a) and that offers less than 180 days of instruction or, in multitrack year-round schools, fewer than the number of days required in subdivision (a) for multitrack year-round schools, 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 0.0056 multiplied by that apportionment, for each day less than 180, or, in multitrack year-round schools, for each day less than the number of days required in subdivision (a) for year-round schools that the district offered."

Estimate of questioned costs: 5,327.82 (9-12 ADA reported at P-2) multiplied by \$5,799.31 base revenue limit multiplied by .0056, multiplied by two days of noncompliance is \$346,054.

Education code 46201(d) states that: For each school district that received an apportionment pursuant to subdivision (a) and reduces the amount of instructional time offered below the minimum amounts specified by statute 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 minutes at that grade level that the district failed to offer. Estimate of questioned costs: 5,327.82 (9-12 ADA reported at P-2) multiplied by \$5,799.31 base revenue limit multiplied by 1,165/64,800 percentage of short minutes is \$556,158.

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(continued)

Recommendation: At the time the non-compliance was identified, the recommendation was made to add two additional instructional days that are at least 240 minutes in length by June 30, 2008 and/or 1,156 minutes to the school year at Blair High School. Since this did not occur, we recommend that District administration contact the California Department of Education and the LA County Office of Education to determine the appropriate course of action (waiver or penalty).

District Response: The District began discussion with the United Teachers of Pasadena bargaining unit to see if a solution to the two short days can be achieved this school year. In the meantime, staff will be working with the California Department of Education and the Education Audit Appeals Panel to determine the exact financial impact that this finding will have on the District's budget.

NA The overall minutes at John Muir High School were well over the minimum number of minutes required by the Education Code. The two days in question were short by only one minute. The Superintendent added extra minutes to two days at the end of 07-08 school year to show a good faith effort in solving this finding.

The bell schedules for all schools are now carefully reviewed and recalculated by both academic and business offices. Monitoring instructional minutes will continue throughout each year to ensure that no changes are inadvertently made by school sites.

In reviewing the bell schedule for Blair High School, it was noted by the District that the overall instructional minutes were short by 1,165 minutes in the 2007-08 year.

The Blair bell schedule was revised to include 2,330 minutes in 2008-09, which adds the 1,165 minutes for two years as the penalty that is required by the California Department of Education in order to seek a waiver. The District will seek a waiver to offset any financial penalty with the California Department of Education.

The additional minutes will be added for two years and the instructional minutes will be in compliance with the State required minutes in the future.