

**SANTA ROSA ACADEMY, INC.  
STATE AWARDS FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2008**

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Finding 2008-1 (40000)  
Annual Instructional Minutes

Criteria or Specific Requirement

Determine whether the school offered instructional minutes for each grade level during the year as required by subdivision (a)(1) of Educational Code Section 47612.5

Condition

In our examination of the instructional minutes offered for the School's classroom based grades, we noted the minutes for grades nine through eleven did not meet the required 64,800 minutes. The School actually offered 59,400 instructional minutes for these grades.

Questioned Costs

\$28,771 which represents the penalty for not offering required minutes in grades nine through eleven for the classroom based students.

Recommendation

We recommend the School adjust their Bell Schedule to ensure all grade levels meet the required instructional minutes to avoid any penalties in future years.

In addition, we recommend the School seek a waiver of fiscal penalties with the State Board of Education (SBE) pursuant to *California Education Code* Section 46206.

LEA's Response

Please see attached letter and other documentation at the end of this report which was provided by Santa Rosa Academy, Inc.'s Principal.