

SEIAD ELEMENTARY SCHOOL DISTRICT
FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

2008-3 Instructional Time / State Code 10000

Condition

The District's fourth through eighth grade classes did not meet the State's instructional minute requirement.

Effect

The District was short by 1,910 minutes in each grade level listed above.

The District is subject to an instructional time penalty for not offering the 54,000 minutes requirement for the fourth through eighth grades. The schedule below shows the amount of questioned costs the District is required to return to the California Department of Education.

	4th - 8th Grade
Number of minutes short	1,910
Divided by number of required minutes	54,000
Total ADA per grade span	17.00
Total penalty per ADA	0.04
Multiplied by deficit base revenue limit per ADA (\$6,405.85)	256.23
Total Penalty due to CDE	\$ 4,355.98

Cause

The District does not have procedures to verify their compliance with state requirements.

Criteria

All schools districts must offer at least the amount of minutes it offered in 1982/1983. If a district fails to offer at least the amount of minutes offered in 1982/1983, then a penalty is assessed as outlined in Education Code Section 46202(b).

Recommendation

The District should increase the number of instructional minutes to the required minimum and establish and follow procedures for verifying their compliance with state requirements. In addition the District should apply for a waiver with the California Department of Education.

District Response and Action Plan

The District will file a waiver with the California Department of Education and adjust bell schedules to meet the requirement.