

**CALEXICO UNIFIED SCHOOL DISTRICT**  
**SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS**  
 June 30, 2010

**Section IV – Schedule of State Award Findings and Questioned Costs (Continued)**

**FINDING 2010-17**  
**INSTRUCTIONAL MINUTES**  
**40000**

**Criteria:**

For any school district that received longer day incentive funding and reduces the amount of instructional minutes below the required minutes specified in Education Code 46201(a)(3), or below the amount of minutes that were offered in the 1982-83 base year, whichever is greater, then the State Superintendent of Public Instruction (SSPI) shall withhold from the District's revenue limit apportionment for the average daily attendance (ADA) for the affected grade level ADA, the sum of the apportionment multiplied by the percentage of the minimum offered minutes at each grade level that the District failed to offer.

For fiscal years 2009-10 through 2012-13, EC 46201.2 allows LEAs to reduce the number of days offered by 5, and reduce the annual minutes offered by the equivalent of 5 days. To determine the minimum number of required minutes, multiply the number of minutes required in 2008-09 by 175/180.

**Condition:**

During our review of the instructional minutes and days, we noted that the District was not offering the required minutes and days during fiscal year 2010.

**Effect:**

The District is not in compliance with Education Code Section 46201.2.

**Cause:**

Due to the earthquake on April 4, 2010 and numerous aftershocks, the District was forced to close most of the schools for 17 days, one elementary closed 22 days, and Calexico high school closed 20 days for repair work done and safety of the students. The District was allowed a 10 day waiver from the Imperial County Office of Education and was therefore not in compliance with the instructional minutes and days requirement.

**Questioned Costs:**

Affected Grade Level (a)	Minutes Short (b)	ADA Per Grade Level (c)	Required Minutes (d)	% of Minutes Not Offering (e) (b)/(d)	Base Revenue Limit w / Deficit (f)	Apportionment Per Grade Level (g) (c)*(f)	Penalty (h) (g)*(e)
1	333	605	49,000	0.68%	5,215	\$ 3,154,136	\$ 21,448
2	333	623	49,000	0.68%	5,215	3,246,598	22,077
3	333	650	49,000	0.68%	5,215	3,389,959	23,052
4	753	643	52,500	1.43%	5,215	3,353,767	47,959
5	753	656	52,500	1.43%	5,215	3,419,215	48,895
6	753	684	52,500	1.43%	5,215	3,566,799	51,005
9	1,607	705	63,000	2.55%	5,215	3,675,584	93,727
10	1,458	725	63,000	2.31%	5,215	3,782,179	87,368
11	1,458	660	63,000	2.31%	5,215	3,441,952	79,509
12	1,458	600	63,000	2.31%	5,215	3,130,930	72,324
						<b>Total Penalty</b>	<b>\$ 547,364</b>

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**FINDING 2010-17**  
**INSTRUCTIONAL MINUTES (Continued)**  
**40000**

**Recommendation:**

The District should apply for state board of education waiver or file an appeal with Education Audit Appeals Panel or pay the penalty to the State.

**LEA's Corrective Action Plan:**

The District is in the process of applying for a State Board of Education Waiver and/or filing an appeal with the State.

**FINDING 2010-18**  
**INSTRUCTIONAL MINUTES**  
**40000**

**Criteria:**

According to Education Code Section 146200(c), "*For any school district that received longer year incentive funding in 1984-85 and that offers less than 180 days of instruction, or 163 days in multi-track year-round schools, then the SSPI shall withhold from the district's revenue limit apportionment for the average daily attendance for each affected grade level, the sum of 0.0056 multiplied by the apportionment, for each day less than 180 for traditional schools, or, 163 in multi-track year-round schools.*"

For fiscal years 2009-10 through 2012-13, EC 46201.2 allows LEAs to reduce the number of days offered by 5, and reduce the annual minutes offered by the equivalent of 5 days.

According to Education Code Section 41420(a), "*No school district, other than one newly formed, shall, except as otherwise provided in this article, receive any apportionment based upon average daily attendance from the State School Fund unless it has maintained the regular day schools of the district for at least 175 days during the next preceding fiscal year.*"

According to Education Code Section 41420(b), "*If any school district fails to maintain its school for the required 175 days, the Superintendent of Public Instruction shall withhold from the district's apportionment based upon average daily attendance a product of 0.01143 times the district's apportionment for each additional day the school would have had to maintain operations to meet the 175 day requirement. For the purpose of this subdivision, except as otherwise provided, the State Board of Education shall establish the standards and criteria for defining a day qualifying for the 175-day minimum requirement.*"

**Condition:**

During our review of the instructional minutes and days, we noted that the District was not offering the required minutes and days during fiscal year 2010.

**Effect:**

The District is not in compliance with Education Code Section 46201.2 and 41420(a)

**Cause:**

Due to the earthquake on April 4, 2010 and numerous aftershocks, the District was forced to close most of the schools for 17 days, one elementary closed 22 days, and Calexico high school closed 20 days for repair work done and safety of the students. The District was allowed a 10 day waiver from the Imperial County Office of Education and was therefore not in compliance with the instructional minutes and days requirement.

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**Section IV – Schedule of State Award Findings and Questioned Costs (Continued)**

**FINDING 2010-18**  
**INSTRUCTIONAL MINUTES (Continued)**  
**40000**

**Questioned Costs:**

Education Code 46200(c)

Grade Level (a)	Number of Days Under 175 (b)	Affected Grade Level ADA (c)	Base Revenue Limit w / Deficit (d)	Penalty Factor (e)	Apportionment Affected Grade Level (f) (c)*(g)	Penalty (g) (b)*(e)*(f)
K-6	5	4,401	5,215	0.0056	\$ 22,951,215	\$ 642,634
7-9	2	2,351	5,215	0.0056	12,260,465	137,317
10-12	5	1,986	5,215	0.0056	10,356,990	289,996

Penalty under EC 46200(c)    \$ 1,069,947

Education Code 41420(b)

Grade Level (a)	Number of Days Under 170 (b)	Entire District ADA (c)	Base Revenue Limit w / Deficit (d)	Penalty Factor (e)	Apportionment Affected Grade Level (f) (c)*(g)	Penalty (g) (b)*(e)*(f)
K-6	2	8,738	5,215	0.0114	\$ 45,568,670	\$ 1,041,700

Penalty under EC 41420(b)    \$ 1,041,700

Total Penalty    \$ 2,111,647

**Recommendation:**

The District should apply for a State Board of Education waiver or file an appeal with Education Audit Appeals Panel; otherwise the District will have to incur penalty fees.

**LEA's Corrective Action Plan:**

The District is in the process of applying for a State Board of Education waiver and/or filing an appeal with the State.