

REED UNION SCHOOL DISTRICT

RESPONSE TO FINDINGS AND RECOMMENDATIONS

FINDINGS

- F2: Partially disagree with finding
For most districts in California the county office of education has very little impact on the cost of district administration except for small rural school districts. As reflected in appendix B within a band of ADA, administrative costs will generally be consistent. As ADA increases in Districts the cost of administration is likely to change.
- F3: Disagree with finding
Making a distinction between consolidation and unification to analyze budgetary savings for administrative costs is not a valid comparison. When combining an elementary and high school district, a high school district is going to have more instruction related services and pupil services which will appear to make administrative percentages lower. But the actual number of administrative personnel does not change, only the relative percentage of the cost changes.

RECOMMENDATIONS

- R2. Implemented
The Reed Union School District follows the California Schools Accounting Manual in establishing codes for revenues and expenditures.
- R3. Requires further analysis
The Business Office will prepare a functional report for the October Board meeting at which time the Board and administration will determine the usefulness of the financial information presented in this format.
- We agree that the functional analysis is a useful tool to compare expenditures from district to district but question its value as a tool for analysis in a single district.

RESPONSE TO GRAND JURY REPORT FORM

Report Title: School Administration – Is the Cost Too High?

Report Date: June 10, 2004

Response by: Christine M. Carter

Title: Superintendent

FINDINGS

- I/we agree with the findings numbered: F1, F4
- I/we disagree wholly or partially with the findings numbered: F2, F3
 - ❖ Attach a statement specifying any portions of the findings that are disputed; include an explanation of the reasons therefor

RECOMMENDATIONS

- Recommendations numbered R2 have been implemented
 - ❖ Attach a summary describing the implemented actions
- Recommendations numbered _____ have not yet been implemented, but will be implemented in the future
 - ❖ Attach a timeframe for the implementation
- Recommendations numbered R3 require further analysis
 - ❖ Attach an explanation and the scope and parameters of an analysis or study, and a timeframe for the matter to be prepared for discussion by the officer or director of the agency or department being investigated or reviewed, including the governing body of the public agency when applicable. This timeframe shall not exceed six months from the date of publication of the Grand Jury report
- Recommendations numbered _____ will not be implemented because they are not warranted or are not reasonable
 - ❖ Attach an explanation

Date: 8/3/04

Signed: _____

Number of pages attached: 1