

**CARPINTERIA UNIFIED SCHOOL DISTRICT
STATE AWARD FINDINGS AND QUESTIONED COSTS, continued
FOR THE YEAR ENDED JUNE 30, 2024**

Annotations provided by CAUSE

FIVE DIGIT CODE

10000
40000
42000
43000
60000
61000
62000
70000
71000
72000

AB 3627 FINDING TYPE

Attendance
State Compliance
Charter School Facilities Programs
Apprenticeship: Related and Supplemental Instruction
Miscellaneous
Classroom Teacher Salaries
Local Control Accountability Plan
Instructional Materials
Teacher Misassignments
School Accountability Report Card

FINDING #2024-003: CLASSROOM TEACHER SALARIES (61000)

Criteria: As set forth in California Education Code section 41372, a unified school district should expend a minimum of 55% of the District's current expenses of education towards salaries of classroom teachers.

Condition: In the 2023-24 fiscal year, Carpinteria Unified School District did not meet the minimum percentage requirement of 55%. Carpinteria Unified School District spent 46.64% on classroom teacher salaries in the 2023-24 fiscal year.

Cause: Management oversight. **? "oversight"?**

Effect: The District's current expense of education for the year ended June 30, 2024, was \$42,136,942 and the total salaries and benefits for classroom teachers was \$19,654,760. The District was below the minimum required percentage of 55% by 8.36% which calculates out to a deficiency of \$3,522,648.

Questioned Costs: The questioned costs are the deficiency of \$3,522,648. **Equivalent to a single year 17% salary increase !**

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend that in the future, the District monitor their expenses towards salaries of classroom teachers against their total expenses to be sure that they meet the 55% minimum requirement.

Corrective Action Plan: The Local Control Funding Formula (LCFF) has led to increased funding over the past several years. Additionally, the LCFF gives the District tremendous flexibility on how funds are used and has a requirement that Supplemental/Concentration funds are spent according to the LCAP. As a result, this requires funds to be spent on other actions to increase or improve the outcomes of students, which lowers the percentage used for teacher salaries. The District has filed a waiver with the County Office and will to continue to file waivers as needed.

WHERE DID THE MONEY REALLY GO ?

Their excuse doesn't hold water. Neither the LCFF criteria nor any LCAP obligations required CUSD to spend 3.5 million dollars, almost the exact deficiency cited above, on discriminatory and retaliatory attacks against elected employee representatives [as unanimously determined to be unfounded by the OAH in Dec. of 2023] .