

Kern County
**Superintendent
of Schools**

Office of Mary C. Barlow ...advocates for children

October 12, 2017

Dr. Scott Meier
Maricopa Unified School District
955 Stanislaus Street
Maricopa CA 93252

Dear Dr Meier;

Education Code section 41372 requires that elementary, unified and high school districts expend at least 60%, 55%, and 50% of their current cost of education, respectively, for classroom teacher and aide salaries plus associated benefits. Under Ed Code 41372, the County Superintendent of Schools office is required to review the SACS form CEA to ensure that districts comply with this education code. Districts that do not meet the required expenditure level may choose to file an exemption with the Superintendent of Schools for a waiver of the code requirement.

Based on the Form CEA submitted with the unaudited actuals Maricopa did not meet this requirement for fiscal year 2016-17. This office has received and reviewed the application for exemption from the required expenditures for classroom teachers' salaries from Maricopa Unified School District. We agree that the district qualifies for the exemption and paid comparable salaries and benefits in 2016-17, and should be exempted from the penalty imposed by that same education code. Therefore, the waiver for exemption from the requirement to meet education code 41372 is approved.

Sincerely,

Mary C. Barlow
Kern County Superintendent of Schools



File John F. Von Flue, Assistant Superintendent
Division of Administration & Finance

C: Ms. Stacey Oglesby, Business Administrative Assistant

**Application for Exemption from the Required Expenditures for Classroom
Teachers' Salaries**

Pursuant to Education Code Section 41372

To: County Superintendent of Schools

2016-2017 W Maricopa Unified
For ~~2014-2015~~ fiscal year, the ~~Buttonwillow Union~~ School District did not spend the minimum percentage of its budget on classroom teacher salaries as required by EC Section 41372. We are requesting an exemption from this requirement as provided by law.

Reason for request (Check one):

Serious hardship to the school district
(Please attach a written explanation, the district's latest interim report, and a multiyear projection for the current and two subsequent fiscal years that reflects the financial impact of meeting the requirement of EC 41372.)

Payment of classroom teacher salaries that are in excess of those paid by other comparable school districts
(Please attach a classroom teacher salary & benefits comparison for at least three other comparable school districts. The comparison should include annual classroom teacher salaries paid at the beginning, average, and maximum salary levels plus the average annual employer contributions for health & welfare benefits.)

Deficiency is less than \$1,000.00 (exemption is automatically approved)

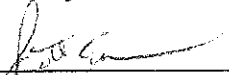
A. Deficiency Amount

(Source: Form CEA)

- | | |
|---|-----------------|
| 1. Enter the minimum percentage for your district type.
(60% Elementary/ 50% High School/ 55% Unified) | <u>55</u> % |
| 2. Enter the percentage spent by your district. | <u>48.08</u> % |
| 3. Percentage below the minimum.
(Line 1 minus line 2) | <u>1.43</u> % |
| 4. Enter the district's current expense of education (Form CEA) | \$ 4,059,632.23 |
| 5. Deficiency Amount.
(Line 3 times line 4) | \$ 280,926.55 |

B. Certification of the School District Governing Board

It is hereby certified that the information contained in this application is true and correct.



Signature of Authorized Official

Superintendent

Title

Scott Meier

Print Name of Authorized Official

September 14, 2017

Date

C. Decision of the County Superintendent of Schools
(Completed by the County Superintendent of Schools or Designee)

Based on my review of the information contained with this application, I have taken the following action with respect to the school district named on this application (Check one):

I am granting the request for exemption from the requirements of *Education Code* Section 41372.

I am granting a partial exemption from the requirements of *Education Code* Section 41372. The amount not exempted is \$_____ (A written explanation of the reason(s) for approving a partial exemption is attached.)


I am denying the request for exemption from the requirements of *Education Code* Section 41372. (A written explanation of the reason(s) for denying the exemption is attached.)

It is hereby certified that the information contained in this application has been reviewed and is true and correct.

Signature of County Superintendent



Signature of Authorized Designee

 _____
County Office/Date

 _____ 1 10-11-17
Title of Authorized Designee/Date

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	1,478,497.89	301	0.00	303	1,478,497.89	305	0.00		307	1,478,497.89	309
2000 - Classified Salaries	746,711.98	311	0.00	313	746,711.98	315	31,549.64		317	715,162.34	319
3000 - Employee Benefits	1,070,430.76	321	110,629.80	323	959,800.96	325	15,027.45		327	944,773.51	329
4000 - Books, Supplies Equip Replace. (6500)	457,987.95	331	116,269.00	333	341,718.95	335	36,072.08		337	305,646.87	339
5000 - Services... & 7300 - Indirect Costs	643,534.01	341	526.00	343	643,008.01	345	27,456.39		347	615,551.62	349
TOTAL					4,169,737.79	365			TOTAL	4,059,632.23	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500)

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			48.08%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	48.08%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	6.92%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	4,059,632.23
5. Deficiency Amount (Part III, Line 3 times Line 4)	280,926.55

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	

MARICOPA UNIFIED SCHOOL DISTRICT
Application for Exemption from the Required
Expenditures for Classroom Teachers' Salaries
Compensation Comparison (2016-17)

Salary

District	Beginning	Average	Maximum
Maricopa Unified	/ \$62,245	/ \$75,220	/ \$96,595
Southfork	\$59,050	\$72,025	\$93,400
Semitropic	\$57,200	\$70,175	\$91,550
Sierra Sands	\$60,518	\$73,493	\$94,868