



Culver City

Unified School District **Measure K Oversight Committee**



Annual Report

2023-2024 Academic Year

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Executive Summary

The Culver City Unified School District's Measure K Oversight Committee ("Committee") presents this annual report to the CCUSD Governing Board ("Board") and to the public pursuant to the directives in Board Resolution #17 /2018-2019 that the Committee (1) review spending of Measure K Parcel Tax proceeds and ensure that these funds are used only for the specific programs and purposes as described in the official ballot, (2) establish and maintain quality communications between Culver City Unified School District and the community, and (3) assure the Governing Board that the goals of Measure K Parcel Tax are being met; and the requirement that the Committee "[p]rovide regular annual reports to Culver City Unified School District Board of Education that the expenditures match those promised during the Measure K Parcel Tax campaign. In addition, release these findings to the general public."

After a months-long review of Measure K spending, the Committee has concluded that Measure K funds have been used only for the specific programs and purposes as described in the official ballot. We have further concluded that proper accounting practices have been followed, and that there is room for increased efficiency in the spending of Measure K funds. We find that, for the most part, the goals of Measure K are being met, but the District could improve its communication in how it is meeting these goals.

The Committee does not intend to produce a report to this level of detail every year, but felt that the Board and public had been insufficiently informed on Measure K progress in the past few years. It is the Committee's hope that this report helps alleviate any concerns among the public regarding a lack of transparency as to Measure K spending.

What Are Measure K and the Measure K Oversight Committee?

Measure K

On June 26, 2018, the CCUSD Board adopted Resolution No. 29/2017-18 placing Measure K on the ballot for the November 6, 2018 general election. The Measure K ballot label read as follows:

To preserve excellence in core academic programs with locally controlled funds that cannot be taken by the State, attract and retain qualified teachers, maintain smaller class sizes, support math, science, engineering, technology, art and music programs, improve support for students with special needs, and prepare students for college and modern careers, shall Culver City Unified School District levy an education parcel tax of \$189 for seven years, raise approximately \$2,362,500 annually, with an exemption for seniors, and independent oversight?

Measure K's full text including the following goals in its Introduction and Purpose:

To provide funding for core programs in math, science, technology, engineering, art and music, and athletics, provide local reliable funding for local schools that cannot be taken by the State, attract and retain highly qualified teachers, with no proceeds used for administrators' salaries, benefits and pensions, the Culver City Unified School District ("District") proposes an education parcel tax for a period of seven years starting on July 1, 2019 at a rate of \$189 per parcel per year, with an exemption available for senior citizens and certain disabled persons, and to implement accountability measures, including citizen oversight, to ensure the funds are used to help:

- Maintain and improve classes in core academic programs that focus on skills like science, technology, engineering, math (STEM), English, writing, the arts and athletics;
- Fund career education programs in technology and engineering to prepare students for college and modern careers;
- Attract and retain quality teachers and staff;
- Maintain small class sizes and help at-risk students succeed;
- Provide art, music and drama instruction;
- Support participation in athletic programs.

Measure k was passed by District voters in November 2018 with 75.4% of votes in favor of the measure. It will continue to provide funds to the District through the 2025-26 academic year.

Measure K Oversight Committee

On February 12, 2019, the Board passed Resolution # 17 /2018-2019, Establishing a Citizens' Oversight Committee to Oversee Measure K Parcel Tax Proceeds, Expenditures and Audits. The resolution created this oversight committee and stated that the purpose of the Citizens' Oversight Committee shall be to:

- A. Review spending of Measure K Parcel Tax proceeds and ensure that these funds are used only for the specific programs and purposes, as described in the official ballot.
- B. Establish and maintain quality communications between Culver City Unified School District and the community.
- C. Assure the Governing Board that the goals of Measure K Parcel Tax are being met.
- D. Consult with the District in the preparation of an Annual Plan for Measure K Parcel Tax expenditures for Board action.
- E. Review the District's annual independent audit of Measure K Parcel Tax revenues and expenditures.

The resolution further required, among other things, that the Committee shall consist of a minimum of five citizens who have had no current or past financial relationship with the District; members shall serve a term of two years and for no more than three consecutive terms, without compensation; membership shall include no vendors and no current Board of Education

members or other elected officials; and it shall not have any overemphasis on government employees or on union or employee association members.

In addition to describing specific qualifications for members, the resolution detailed the Committee's responsibilities as follows:

- a. Review spending of Measure K Parcel Tax proceeds and ensure that these funds are used only for the following specific programs and purposes:
 - i. Maintain and improve classes in core academic programs that focus on skills like science, technology, engineering, math (STEM), English, writing, the arts and athletics
 - ii. Fund career education programs in technology and engineering to prepare students for college and modern careers
 - iii. Attract and retain quality teachers and staff
 - ix. Maintain small class sizes and help at-risk students succeed
 - v. Provide art, music and drama instruction
 - vi. Support participation in athletic programsProceeds of special tax will not be used to pay administrator salaries
- b. Receive an annual auditor's report.
- c. Provide regular annual reports to Culver City Unified School District Board of Education that the expenditures match those promised during the Measure K Parcel Tax campaign. In addition, release these findings to the general public.

The current members of the Measure K Oversight Committee are Stephanie Alvarado Mesones, Dr. Erin Dowling, Patty Fang, Dale Larson, Mila Moraga-Holz.

The public can contact the Measure K Oversight Committee at MeasureKOversight@ccusd.org

Methodology

Committee Practices

The Committee met semi-regularly over the past academic year to gather information, discuss expenditure reports, and plan its strategies for oversight and reporting. During the 2023-24 academic year, the Committee held open public meetings on:

- August 1, 2023
- October 4, 2023
- November 8, 2023
- December 7, 2023
- January 11, 2024
- February 15, 2024
- April 11, 2024
- June 13, 2024
- August 15, 2024.

Agendas and minutes for these meetings are available on the Oversight Committee's webpage located at

https://www.ccusd.org/apps/pages/index.jsp?uREC_ID=42355&type=d&pREC_ID=1670231

The Committee also created ad hoc subcommittees as needed including an Accounting/Ledger Review Subcommittee and a New Earth Oversight Subcommittee.

Review of Financial Data

The Committee requested the budget and expenditure detail report from the office of the superintendent for the fiscal years of 2021-22, 2022-23 and 2023-24. The reports reviewed were itemized by category, ie. technology equipment, athletics, coaches, instruction aides, etc. The committee reviewed the reports by expenditure size, looking from largest to smallest, ensuring the majority of the funds were in compliance with the spending criteria written into the measure. There was an explicit search to ensure no administrative salaries were included and additionally, that the New Earth funds initially drawing down from the Measure K funds were returned. Ultimately, as a result of the review, the Committee can confirm there was no material non-compliant expenditures.

Qualitative Descriptions from CCUSD

To gather information for this report, the Committee drafted an extensive list of questions to the Superintendent and sent them to the Superintendent on February 21, 2024. The District provided responses to the questions on April 10, 2024, and the questions and answers received are detailed in this report below. The Committee felt it had a strong sense of the specific expenditures, but lacked information as to prioritization of goals, District spending strategies, and descriptions of new and improved District services. The questions asked were therefore designed to measure whether the District has been meeting its Measure K goals from a qualitative standpoint in addition to a quantitative standpoint.

Investigation Into Measure K Expenditures to New Earth

Early in the academic year, members of the public raised concerns about whether Measure K funds were being used for the consultant New Earth, and if so, whether that use was appropriate. In response, the Committee formed a New Earth investigative subcommittee.

The investigation included reaching out, in October 2023, directly to New Earth as well as reviewing accounting ledgers of the years in which the district held an active contract with New Earth. Our conclusion is that all Measure K funds that were used for New Earth have been reconciled, such that Measure K funds did not ultimately fund any New Earth services. Furthermore, in investigating the portfolio of services that New Earth provides, we determined that the New Earth services are within the scope of services that are able to be funded by Measure K.

Compliance With Measure K Spending Restrictions

Description of Restrictions

As noted above, Measure K funds may only be used for the following:

- Maintain and improve classes in core academic programs that focus on skills like science, technology, engineering, math (STEM), English, writing, the arts and athletics;
- Fund career education programs in technology and engineering to prepare students for college and modern careers;
- Attract and retain quality teachers and staff;
- Maintain small class sizes and help at-risk students succeed;
- Provide art, music and drama instruction;
- Support participation in athletic programs.

In addition, Measure K funds may not be used to pay administrator salaries.

We note here that the ballot label, written by the City Attorney, used the term “students with special needs” while the full measure text used “at-risk students.” The full measure text made no mention of “students with special needs.” Applying controlling principles of interpretation of ballot measures, the Committee determined that the operative term for the requirements is “at-risk students” and further observed that “students with special needs” are a subset of “at-risk students” such that spending on students with special needs would comply with Measure K’s requirements.

Compliance With Those Restrictions

The Committee has reviewed Measure K’s full text and determined that the ballot language is so broad that most District expenditures other than on administrator salaries would be permissible. This Committee also spent a significant amount of our time reviewing expenses allocated to Measure K and found that all expenditures from 2019-2024 were related to one of the six allowable expense categories and no expenses were allocated to administrator salaries.

Progress In Meeting Measure K Goals

Summary of Expenditures by Ballot Category and by Year

The table below summarizes expenditures by ballot category for the last 3 school years. In the 23-24 school, year a significant portion of the budget was spent on Core Academic Programs.

@@ADD Table@@

In addition, for each of the Measure K goals listed below, the Committee asked the District to provide: “A qualitative description of how the goal has been met or furthered since the start of the use of Measure K funds. Please provide evidence of specific increased or improved services related to the goal that Measure K funds have provided.”

The District responded as follows.

Goal 1. Maintain and improve classes in core academic programs that focus on skills like science, technology, engineering, math (STEM), English, writing, the arts and athletics

The District's Response

CCUSD received funding from their community through Measure K funds which provided the district and schools the opportunity to increase educational offerings to their students. This included reducing class size in some courses (see examples listed under #4) and planning and preparation to increase course offerings.

Increased/increasing course offerings:

- Ethnic Literature 11/12 (began 22/23 school year)
- AP Pre-Calculus (will begin 24/25 school year)
- Statistics for Social Justice (will begin 24/25 school year)
- Environmental Science for Social Justice (will begin 24/25 school year)
- CCMS/CCHS - athletic stipends paid for through Measure K. Increased athletic offerings at CCMS.

Technology:

- La Ballona purchased supplemental phonics for English and computer apps (per site needs assessment based on teacher requests/needs)
- El Rincon purchased Apple laptops, projectors for classrooms, and an online subscription of curricular technology tool
- El Marino purchased projectors for the classrooms and technology supplies.
- CCHS purchased electronic balances for their Science classrooms.
- CCMS purchased microscopes and thermometers for their Science classrooms.

Curriculum:

- CCHS provided Grading for Equity training to a cohort of teachers which helped initiate equitable grading practices.
- CCHS purchased a site license of supplemental curriculum support which was implemented by their teachers.
- CCHS used monies to support their music program to purchase and repair instruments.
- CCHS used monies to purchase supplemental supplies to support the curriculum.
- CCHS purchased a supplemental curricular program for some Advanced Placement classes.

- CCMS purchased supplemental items for their Science classes (specimens, Science-related supplies).
- CCMS purchased supplemental items for their art classes.
- CCMS used money to support their Schools to Watch program.
- Farragut offered a reading and writing program.
- El Rincon partnered with a program to interweave curriculum, arts and environmentalism by reusing materials to create art.
- El Rincon purchased supplemental STEM books.
- La Ballona provided a writing program for students.
- An online tutoring program was implemented at many of the schools to support students in core curriculum and in learning loss.
- Linwood Howe purchased a phonics and a reading program.
- Linwood Howe purchased sensory items to support students in the curricular areas.

Further Committee Observations

The Committee felt the District has been meeting this Measure K goal and appreciates the project descriptions.

Goal 2. Fund career education programs in technology and engineering to prepare students for college and modern careers

The District's Response

Career Education:

- CCHS increased Pathway offerings by adding the Game Design Pathway and increased Music Technology Pathways offerings.

Technology:

- CCMS purchased additional technology.
- Farragut purchased Apple laptops for the classrooms.

Further Committee Observations

The Committee felt the District has been meeting this Measure K goal but additional detail would have been appreciated. The Committee gave the District the opportunity to provide additional information.

Goal 3. Attract and retain quality teachers and staff

The District's Response

CCUSD used Measure K funds to add additional staff at all sites.

Further Committee Observations

The Committee felt the District has been meeting this Measure K goal but additional detail would have been appreciated. The Committee gave the District the opportunity to provide additional information.

Goal 4. Maintain small class sizes and help at-risk students succeed

The District's Response

Reduced class size:

- CCHS reduced class size in Algebra I and College Prep English 9/10 to provide the opportunity for students to master entry-level math skills upon which they will build through their high school years. These class size reductions have a particular impact upon At-risk students.
 - Algebra I course class size lowered to 18 (23/24 school year). Prior to that, class size was about 28.
 - College Prep English 9 class size lowered to 30 (22/23) then to 28 (23/24). College Prep English 10 class size lowered to 32 (22/23) then to 30 (23/24).
- El Marino uses their Measure K funding to hire a second counselor to serve their students.
- Some elementary sites (LH, FR, LB) have Measure K to hire Instructional Aides to support primary classrooms and decrease the adult to student ratio in those classrooms.

CCHS plans to use the remaining funds for this year and the summer to partner with California Center for Equity and Justice, CCEJ.

Further Committee Observations

The Committee felt the District has been meeting this Measure K goal and hopes to see additional class-size reductions over the last two years of the Measure's funding.

Goal 5. Provide art, music and drama instruction

The District's Response

CCUSD increased their arts, music and drama programs throughout the district while creating more equitable access for all students.

- El Rincon purchased West African drums and provided Drum Circle lessons to increase a love of music and the arts.
- La Ballona offered theater programs.
- CCHS provided a music-based assembly embedding culturally responsive techniques.
- Previously, the arts programs had fees for the programs; Measure K funding offset these fees. This shift fully funds the visual art programs.
- Supplies and Equipment were purchased for Art and Music classes with Measure K funds as well.

Our Visual and Performing Arts instruction in the District has received multiple awards. Of course, this is a combination of support through the District's general fund, philanthropic support, grants, and Measure K. While all the accolades for the program may not be directly attributable solely to Measure K, the Measure's support is invaluable in the program's success.

Recent awards include:

- 2021 California Exemplary Arts Award for Culver City High School
- State Demonstration Site for AME Pathways
- NAMM Best Communities for Music (5 years)
- Student films win various awards. Most notably, Reflections, a collaboration between film and theater was selected in several film festivals including the Cannes Short Film Festival.

Similarly, the VAPA program has increased class offerings over the course of several years. Again, this is a combination of efforts including general funding, grants, philanthropic support AND Measure K.

Classes:

1. CCAIL - Culver City Art and Innovation Lab. Prior to Measure K (2018) we had just hired an additional visual art teacher for elementary bringing us to 3 teachers (moving us from 5 lessons per student/per year, to 12 lessons per student/per year). After Covid, we were able to have one art and innovation teacher per site and brought the number of lessons up to 16 per site and allowed for additional release time at the elementaries.
2. CCMS - Added additional theater classes (which dipped after covid and is gaining momentum with new teacher) and added Film.
3. CTE/AME Pathways - The AME Pathways have grown a lot in the past 5 years. We have pathways in Performing Arts (Theatre and Dance), Production and Managerial Arts (Film, Live Events/Technical Theatre and Music Tech), Game Design. The addition of dance as a daytime class has become very popular with PE credit being added. All art disciplines can be taken during the regular school day (1st -6th period) and through AVPA (7th period).

Further Committee Observations

The Committee felt the District has been meeting this Measure K goal and appreciates the project descriptions, although the comingling of general fund, philanthropic support, grants, and Measure K funds in this description makes it difficult for the Committee to determine the extent to which Measure K funds are responsible for these awards and class offerings.

Goal 6. Support participation in athletic programs

The District's Response

CCUSD offers a variety of highly successful athletic programs across its secondary schools with direct support from Measure K. Some of the most recent achievements include:

- 2017 Girls Volleyball CIF Champions
- 2018 Girls Water Polo CIF Champions

- 2018 Football CIF Champions
- 2019 Girls Soccer State Finalist
- CIF Champions Girls Track 2023
- CIF Finalists
 - Girls Tennis 2023
 - Girls Track 2022
 - Boys Lacrosse 2021
- Boys Basketball 2023 - State Regional Finalist
- Varsity Teams GPA over 3.0 for the last 4 years. (All of our Varsity teams for all of our sports)

Further Committee Observations

The Committee is unable to determine from this response what role Measure K funds played in these successes. The Committee gave the District the opportunity to provide additional information.

Additional Questions Posed to the District

A description of whether Measure K funds have been used strategically and with foresight, or whether circumstances have required the District to use the funds in emergencies or to “plug holes” in the budget.

The Committee asked the District to provide a “description of whether Measure K funds have been used strategically and with foresight, or whether circumstances have required the District to use the funds in emergencies or to ‘plug holes’ in the budget. Presumably, there has been a mix of the two, so please describe both scenarios.”

The District responded, “The District has not used parcel tax funds in an emergency or to ‘plug holes.’ All expenditures are within the areas identified in the Parcel Tax ballot language.”

A description of how spending has been prioritized among the six goals.

The Committee asked the District to provide a “description of how spending has been prioritized among the six goals. For this question, it would be helpful to know if the District has previously set percent allocations of funds to each goal, when it set those percent allocations, and whether it has been able to adhere to those percent allocations.”

The District responded, “The District has not set per cent allocations to the six programs/purposes.”

An explanation of how items have been purchased using Measure K funds.

The Committee asked the District to provide an “explanation of how items have been purchased using Measure K funds. For this item, we would like to know how the District has maximized efficiency and standardization of purchasing, and whether there is an approval process for how

Measure K funds are spent to assure compliance with the most efficient buying processes. This would apply to Measure K funds spent at the District level and at the school level.”

The District responded, “The District follows through with all its purchases and procurements, including those, used with Parcel Tax funds, according to federal, state regulations and codes, and Culver City USD Board Policy #3310.”

A description of how data integrity in the reporting of Measure K expenditures has been preserved.

The Committee asked the District for a “description of how data integrity in the reporting of Measure K expenditures has been preserved.”

The District responded, “The District’s financial system is contracted through the Los Angeles County Office of Education (LACOE). The system is maintained and controlled by LACOE, and the system is protected and designed with measures, processes and procedures to protect the District’s data.”

A quantitative comparison of anticipated parcel tax revenue at the time the Measure was passed by voters versus actual parcel tax revenue, provided annually.

In response to a request for a quantitative comparison of anticipated parcel tax revenue at the time the Measure was passed versus actual parcel tax revenue received, the District provided the following table.

11/6/2018	Ballot Measure Est	\$2,362,500
2022-2023	Actuals	\$2,438,524
2023-2024	Budget	\$2,457,000

Committee Recommendations as to Future Tax Measures (Mila)

Recommendations Regarding the Substance of Tax Measures

- Here we include our recommendations regarding the restrictions and goals of future revenue money

Recommendations Regarding Oversight

- Here we include our recommendations as to how future measures structure their oversight