

January 5, 2026

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TO: Tony Thurmond, State Superintendent of Public Instruction
Rob Bonta, Attorney General of California
Malia Cohen, California State Controller

RE: Request for Immediate Investigation into Fiscal Oversight Failures by Sacramento County Superintendent Dave Gordon

Dear Superintendent Thurmond, Attorney General Bonta, and Controller Cohen,

I am writing to formally request an immediate investigation and fiscal audit regarding the systemic approval of unjustified classroom spending waivers by the Sacramento County Office of Education (SCOE) under the direction of Superintendent Dave Gordon.

California Education Code Section 41372 mandates that unified school districts dedicate at least 55% of their budget to classroom instruction - a law designed to ensure students come first. However, data recently obtained regarding waiver submissions in Sacramento County reveals a disturbing pattern of non-compliance that Superintendent Gordon has consistently enabled rather than corrected.

We believe that Twin Rivers Unified School District (TRUSD) has failed to meet this spending requirement for six consecutive years, diverting a total of \$115,931,201 away from classroom instruction between the 2019-20 and 2024-25 school years.

For Superintendent Gordon to grant waivers repeatedly without requiring the districts to increase staffing ratios or competitive pay to meet the 55% threshold or even bothering to check the veracity of districts' often unsubstantiated claims represents a dereliction of his oversight duties.

This is not a matter of fiscal hardship. Twin Rivers Unified currently holds an unrestricted reserve fund of over \$79.6 million and a special reserve fund of \$93.5 million. It is one of the few school districts in the state where enrollment is increasing. The district has a 91.7% unduplicated pupil count and receives higher Local Control Funding that is intended to support its high needs student population. Internal communications suggest this failure to fund classrooms is a calculated administrative strategy rather than a budgetary necessity.

To qualify for a waiver, TRUSD claimed their teacher salaries exceeded those of comparable districts. However, to validate this claim, they are legally required to provide specific comparison data on salaries and benefits. A review of applications from 2019-20 through 2024-25 shows that SCOE approved them despite TRUSD consistently failing to provide this mandatory proof:

- **2020-21:** Failed to provide any comparability data whatsoever.
- **2019-20 & 2023-24:** Failed to provide health and welfare contribution data. Additionally, salaries did not exceed benchmarks at the beginning, average, or maximum levels.
- **2022-23, 2024-25:** Failed to provide health and welfare contribution data.

Moreover, a recent email from a top TRUSD administrator indicates TRUSD has no intention of trying to meet the 55% required expenditure. The administrator explicitly states:

"The 51% is the new norm % for TRUSD due to the large amount of S/C [Supplemental/Concentration] funds that we receive and low % is used towards instructional teachers and aides."

This admission, that violating the Education Code is the "new norm," apparently raised no concerns among the SCOE staff, confirming that Superintendent Gordon has acted as a rubber stamp for this malfeasance.

The lack of oversight extends beyond TRUSD. For example, the Natomas Unified School District applied for a waiver based on a "Serious hardship to the district," but without any supporting documentation beyond the following paragraph:

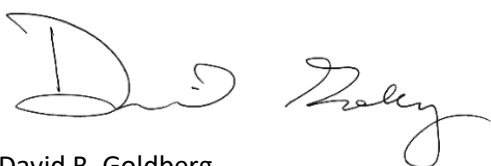
"NUSD usually meets this criterion; however, **due to spending the remaining of the pandemic-related grant funds** [emphasis added], the ratio of teacher salary and benefits to the total expenditures decreased to 54.38%..."

In other words, Natomas Unified was not in compliance because it had excess grant funds to spend - – and it offered no proof that meeting the statutory minimum would cause the district "serious hardship." With no apparent review, Superintendent Gordon's staff approved the waiver, depriving Natomas students over \$1 million in classroom staffing services.

Over the last six years, Superintendent Gordon's office has allowed over \$128 million to be skimmed from Sacramento County classrooms.

If SCOE is permitted to rubber-stamp these violations, the 55% law is effectively rendered void, signaling to every district in California that classroom funding statutes can be ignored with impunity. We urge you to launch a prompt investigation into this systemic negligence and ensure that future violations of Education Code section 41372 cease.

Sincerely,



David B. Goldberg
President, California Teachers Association