# SUMMARY OF REVISIONS TO CRITERIA AND STANDARDS

The following is a summary of the revisions to the criteria and standards. There are minor differences in how the criteria and standards are worded for the budget reports compared to the interim reports, and minor differences between the criteria and standards for school districts and the criteria and standards for county offices of education. Substantive revisions are described below and where applicable differences between school district and county office of education criterion are noted. For the purposes of this summary, non-substantive revisions are indicated as no change. Attachments 2 and 3 illustrate all text changes to *California Code of Regulations*, Title 5.

| **Criterion** | **CCR Section** | **Revision** |
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| Average Daily Attendance (ADA) | 15441, 15457, 15468, 15485 | For district criterion, replaced “funded” with “projected” for consistency in the criteria and standards. For county office criterion, added “funded” to conform to recent funding formula changes. |
| Enrollment (School Districts Only) | 15442, 15458 | No change. |
| ADA to Enrollment (School Districts Only) | 15443, 15459 | No change. |
| Local Control Funding Formula (LCFF) Revenue | 15444, 15460, 15469, 15486 | Removed references to Local Control Funding Formula (LCFF) gap funding because it is no longer relevant and updated current *Education Code* *(EC)* references. |
| Salaries and Benefits | 15445, 15461, 15471, 15488 | Removed paragraph regarding 2014–15 and 2015–16 references as they are no longer relevant. |
| Other Revenues and Expenditures | 15446, 15462, 15471.1, 15489 | No change. |
| Facilities Maintenance | 15447, 15463, 15471.2, 15490 | No change. |
| Deficit Spending | 15448, 15456, 15472, 15484 | Added language to include stabilization agreements to the reserve for economic uncertainties (REU) calculation. Per Governmental Accounting Standards Board (GASB) 54, stabilization agreements shall be included in the reserve calculation. |
| Fund Balance  Renamed criterion “Fund and Cash Balances” | 15449, 15454, 15473, 15481 | For district criterion, adjust the Average Daily Attendance (ADA) levels to “30,001–250,000” and “250,001 and over ADA” to conform with Senate Bill (SB) 913, Chapter 920/22. For county office criterion, updated the dollar figures to the current expenditure levels.  Added language to include “projected general fund cash balance will be positive at the end of the current fiscal year.” |
| Reserves | 15450, 15455, 15474, 15483 | For district criterion, adjusted dollar and ADA limits to $80,000 and the ADA figures to “2% for districts with 30,001–250,000 ADA” and “1% for districts with 250,001 and over ADA”. For county office criterion, adjusted dollar limits to current expenditure levels.  Added language to include stabilization agreements to the reserve for economic uncertainties (REU) calculation. Per GASB 54, stabilization agreements shall be included in the reserve calculation. Updated current *EC* references. |

## Supplemental Information

| **Criterion** | **CCR Section** | **Revision** |
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| Contingent Liabilities | 15451(b)(1), 15464(b)(1), 15475(b)(1), 15493(b)(1) | No change. |
| Use of One-Time Revenues for Ongoing Expenditures | 15451(b)(2), 15464(b)(2), 15475(b)(2), 15493(b)(2) | No change. |
| Use of Ongoing Revenues for One-Time Expenditures (Budget Period Only) | 15451(b)(3), 15475(b)(3) | No change. |
| Contingent Revenues | 15451(b)(4), 15464(b)(3), 15475(b)(4), 15493(b)(3) | No change. |
| Contributions | 15451(b)(5), 15464(b)(4), 15475(b)(5), 15493(b)(4) | No change. |
| Long-Term Commitments | 15451(b)(6), 15464(b)(5), 15475(b)(6), 15493(b)(5) | No change. |
| Unfunded Liabilities | 15451(b)(7), 15464(b)(6), 15475(b)(7), 15493(b)(6) | Replaced “annual required contribution” with “actuarially determined contribution” to conform to GASB 75. |
| Temporary Interfund Borrowings (Interim Period Only) | 15464(b)(7), 15493(b)(7) | No change. |
| Status of Labor Agreements | 15451(b)(8), 15464(b)(8), 15475(b)(8), 15493(b)(8) | Added “all” to emphasize that all labor agreements should be included in this section to evaluate school district or county office of education’s salary changes. |
| Local Control and Accountability Plan (LCAP) (Budget Period Only) | 15451(b)(9), 15475(b)(9) | For the county office, revised language to conform to current LCAP regulations. |
| LCAP Expenditures (Budget Period Only) | 15451(b)(10), 15475(b)(10) | For school district, added “school district,” and for county office of education, added “county office of education” for consistency in the criteria and standards. |
| Status of Other Funds (Interim Period Only) | 15464(b)(9),15493(b)(9) | No change. |

California Department of Education

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