

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X

District's ADA Standard Percentage Range: -2.0% - +2.0%

Explanation: For 2021-22, the District is still being funded on 2019-20 ADA under the hold harmless guidelines. In subsequent years (2022-23 and 2023-14) the District's projected ADA has decreased compared to Budget Adoption as a result 1) lower enrollment compared to projections and 2) lower attendance as a result of student quarantining and/or not attending if symptomatic which has caused the District's ADA to decrease ~3%. The District is attempting to mitigate the decrease in ADA by offering short-term independent study and will be offering Saturday School in the new year.

6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X

District's Other Revenues/Expenditures Standard Percentage Range: -5.0% - + 5.0%

District's Other Revenues/Expenditures Explanation Percentage Range: -5.0% - + 5.0%

Federal Revenue Explanation: This increase is due to revenues from restricted resources increasing as a result of unspent categorical revenue from the prior year and any new grants. \$3.5M of this increase is from COVID funding.

Other State Revenue Explanation: Additional State funding for Extended Learning Opportunities Program (ELOP) was implemented after the adopted budget and is ongoing. This totaled \$1.1M. Also, carryover from In-Person Instruction grant (IPI) which is \$2.9M.

Other Local Revenue Explanation: This increase includes carryover and new donation and grant revenues of \$938K. Redevelopment Property Tax fund increased by \$881K and the SELPA's projections for the district has increased by \$1M.

Books and Supplies Explanation: A combination of Unrestricted and restricted carryover is budgeted for instructional materials, books and instructional and routine maintenance supplies.

Services and Other Operating Expenditures Explanation: Expenditures have increased for professional services by independent contractors. \$1.6M are for SpEd contracts that include outside transportation and students who require specialized placement outside the district such as NPA/S.

8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
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District's Deficit Spending Standard Percentage Exceeded in 22-23 (8.5% projected and 7.7% standard) and 23-24 (8.4% projected and 5.8% standard)

Explanation: As anticipated when negotiations were concluded, the District strategically plans to spend down its fund balance to align with Board Policy of a 17% reserve.

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?		X
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Explanation: One-time AB86 COVID funds will be replaced with ESSER and IPI funds. Long-term the District will need to determine if positions added with one-time funds will be part of its ongoing operational budget.

S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
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District's Contributions and Transfers Standard: -5% to +5% or -\$20,000 to + \$20,000

Contribution Explanation: Consolidated Transportation program into General Fund, no longer a contribution.

Transfers In Explanation: The projections from the Redevelopment Property Tax Trust Fund increased by \$881K, this funding is planned to be ongoing.

Transfers Out Explanation: Transfers out have been updated to reflect that the Cafeteria Fund no longer requires a contribution and will be supported by Fund Balance in both 2021-22 and 2022-23.