

Charter Number: 0469

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2021-22 CHARTER SCHOOL BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____ Date: _____
Charter School Official
(Original signature required)

Printed Name: Jeffrey Felix Title: Interim Principal

For additional information on the budget report, please contact:

Charter School Contact:

Dr. Jeffrey Felix
Name

Interim Principal
Title

619-443-0948
Telephone

jfelix@mybics.org
E-mail Address

		2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
Resource Codes	Object Codes			
A. REVENUES				
1) LCFF Sources	8010-8099	912,618.00	958,924.00	5.1%
2) Federal Revenue	8100-8299	492,687.15	285,476.58	-42.1%
3) Other State Revenue	8300-8599	136,468.44	163,584.46	19.9%
4) Other Local Revenue	8600-8799	135,114.00	124,652.00	-7.7%
5) TOTAL, REVENUES		1,676,887.59	1,532,637.04	
B. EXPENSES (Objects 1000-7999)				
1) Certificated Salaries	1000-1999	572,703.39	602,538.24	5.2%
2) Classified Salaries	2000-2999	170,980.19	186,348.24	9.0%
3) Employee Benefits	3000-3999	237,034.74	318,618.28	34.4%
4) Books and Supplies	4000-4999	134,087.67	40,341.00	-69.9%
5) Services and Other Operating Expenses	5000-5999	307,307.57	265,751.63	-13.5%
6) Depreciation	6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299	0.00	0.00	0.0%
	7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES		1,422,113.56	1,413,597.39	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)				
		254,774.03	119,039.65	-53.3%
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8900-8929	155,000.00	155,000.00	0.0%
b) Transfers Out	7600-7629	155,000.00	155,000.00	0.0%
2) Other Sources/Uses				
a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			254,774.03	119,039.65	
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,396,295.00	1,459,799.38	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,396,295.00	1,459,799.38	
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,396,295.00	1,459,799.38	
2) Ending Net Position, June 30 (E + F1e)			1,651,069.03	1,578,839.03	
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	
b) Restricted Net Position		9797	191,269.65	229,159.87	
c) Unrestricted Net Position		9790	1,459,799.38	1,349,679.16	

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid-Current Year		8011	486,532.00	533,168.00	9.6%
Education Protection Account State Aid - Current Year		8012	203,000.00	202,986.00	0.0%
State Aid - Prior Years		8019	316.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	222,770.00	222,770.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF RESOURCES			912,618.00	958,924.00	5.1%
FEDERAL REVENUE					
Maintenance and Operations		8110	231,734.00	182,423.58	-21.3%
Special Education Entitlement		8181	13,073.00	30,364.00	132.3%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part a, Basic Grants Low-Income and Neglected	3010	8290	13,913.00	13,913.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
	3011-3020,3026- 3199,4036- 4126,5510	8290	0.00	0.00	0.0%
Other No Child Left Behind		8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	233,967.15	58,776.00	-74.9%
TOTAL, FEDERAL REVENUE			492,687.15	285,476.58	-42.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	% Diff Column B & D (F)
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,750.00	1,787.43	2.1%
Lottery - Unrestricted and Instructional Materials		8560	22,093.81	21,691.00	-1.8%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	6,235.63	50,000.00	701.8%
Drug/Alcohol/Tobacco Funds	66,906,695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	106,389.00	90,106.00	-15.3%
TOTAL, OTHER STATE REVENUE			136,468.44	163,584.43	19.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	% Diff Column B & D (F)
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,462.00	10,000.00	-4.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From					
Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	62,000.00	52,000.00	-16.1%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	62,652.00	62,652.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			135,114.00	124,652.00	-7.7%
TOTAL, REVENUES			1,676,887.59	1,532,637.01	

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teacher's Salaries		1100	489,094.39	505,005.00	3.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	13,484.00	0.00	-100.0%
Other Certificated Salaries		1900	70,125.00	97,533.24	39.1%
TOTAL, CERTIFICATED SALARIES			572,703.39	602,538.24	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	37,018.26	38,346.24	3.6%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	96,875.24	126,913.00	31.0%
Other Classified Salaries		2900	37,086.69	21,089.00	-43.1%
TOTAL, CLASSIFIED SALARIES			170,980.19	186,348.24	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	112,618.97	144,534.87	28.3%
PERS		3201-3202	23,007.70	33,907.00	47.4%
OASDI/Medicare/Alternative		3301-3302	21,853.66	23,149.87	5.9%
Health and Welfare Benefits		3401-3402	68,753.75	96,580.00	40.5%
Unemployment Insurance		3501-3502	399.98	9,676.15	2319.2%
Workers' Compensation		3601-3602	10,400.68	10,770.39	3.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			237,034.74	318,618.28	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	45,464.76	5,341.00	-88.3%
Books and Other Reference Materials		4200	5,559.47	5,000.00	-10.1%
Materials and Supplies		4300	46,710.84	25,000.00	-46.5%
Noncapitalized Equipment		4400	36,352.60	5,000.00	-86.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			134,087.67	40,341.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,177.00	1,500.00	-71.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	5,605.00	6,250.00	11.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	72,735.63	72,735.63	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	223,142.94	184,616.00	-17.3%
Communications		5900	647.00	650.00	0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			307,307.57	265,751.63	-13.5%
DEPRECIATION					
Depreciation Expenses		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					0.0%
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			1,422,113.56	1,413,597.39	

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	155,000.00	155,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			155,000.00	155,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	155,000.00	155,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			155,000.00	155,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+c-d+e)			0.00	0.00	

		2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
Function Codes	Object Codes			
A. REVENUES				
1) LCFF Sources	8010-8099	912,618.00	958,924.00	5.1%
2) Federal Revenue	8100-8299	492,687.15	285,476.58	-42.1%
3) Other State Revenue	8300-8599	136,468.44	163,584.43	19.9%
4) Other Local Revenue	8600-8799	135,114.00	124,652.00	-7.7%
5) TOTAL, REVENUES		1,676,887.59	1,532,637.01	
B. EXPENSES (Objects 1000-7999)				
1) Instruction	1000-1999	935,949.73	917,974.58	-2%
2) Instruction - Related Services	2000-2999	227,192.76	291,521.85	28%
3) Pupil Services	3000-3999	35,544.40	500.00	-99%
4) Ancillary Services	4000-4999	0.00	0.00	0%
5) Community Services	5000-5999	0.00	0.00	0%
6) Enterprise	6000-6999	0.00	0.00	0%
7) General Administration	7000-7999	143,376.00	130,865.33	-9%
8) Plant Services	8000-8999	80,050.63	72,735.63	-9%
9) Other Outgo	9000-9999	0.00	0.00	0%
10) TOTAL, EXPENSES	Except 7600-7699	1,422,113.52	1,413,597.39	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)		254,774.07	119,039.62	-53%
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8900-8929	155,000.00	155,000.00	0%
b) Transfers Out	7600-7629	155,000.00	155,000.00	0%
2) Other Sources/Uses				
a) Sources	8930-8979	0.00	0.00	0%
b) Uses	7630-7699	0.00	0.00	0%
3) Contributions	8980-8999	0.00	0.00	0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			254,774.07	119,039.62	
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,396,295.00	1,651,069.07	18%
b) Audit Adjustments		9793	0.00	0.00	0%
c) As of July 1 - Audited (F1a + F1b)			1,396,295.00	1,651,069.07	
d) Other Restatements		9795	0.00	0.00	0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,396,295.00	1,651,069.07	
2) Ending Net Position, June 30 (E + F1e)			1,651,069.07	1,770,108.69	
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	
b) Restricted Net Position		9797	191,269.65	229,159.87	
c) Unrestricted Net Position		9790	1,459,799.42	1,540,948.82	

Description		2020-21 Estimated Actuals	2021-22 Budget
Resource	Description		
3010	ESSA; Title I Part A, Basic Grants Low-Income and Neglected	13,913.00	13,913.00
3212	Elementary and Secondary School Relied II (ESSER II)	2,863.34	2,863.34
3213	Elementary and Secondary School Relief (ESSER III)	67,515.00	95,206.00
3214	Elementary and Secondary School Relied(ESSER III - LLMF)	15,824.00	21,362.00
5810	Other Restricted Federal	9,591.15	9,591.15
6030	Charter School Facility Grant Program	0.00	43,764.37
6300	Lottery: Instructional Materials	3,830.00	3,830.00
6500	Special Eductaion	4,728.16	4,728.16
6546	Mental Health- Related Services	7,190.00	7,190.00
7311	Classified School Employee Professional Development Block	797.00	797.00
7388	SB 117 COVID-19 LEA Response Funds	1,796.00	1,796.00
7425	Expanded Learning Opportuntites (ELO) Grant	56,900.00	19,443.09
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional	6,322.00	4,675.76
Total, Restricted Net Position		191,269.65	229,159.87

Multiyear Projection
BICS 21-22 Adopted BUDget
Combined

Description	Object Codes	2021-22 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	958,924.00	4.76%	1,004,569.00	3.54%	1,040,148.00
2. Federal Revenues	8100-8299	285,476.58	-11.64%	252,247.58	0.00%	252,247.58
3. Other State Revenues	8300-8599	163,584.46	-50.36%	81,201.79	0.07%	81,258.76
4. Other Local Revenues	8600-8799	124,652.00	1.02%	125,919.61	-0.37%	125,450.12
5. Other Financing Sources						
a. Transfers In	8900-8929	155,000.00	0.00%	155,000.00	0.00%	155,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6.Total(Sum lines A1 thru A5)		1,687,637.04	-4.07%	1,618,937.98	2.17%	1,654,104.46
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		602,538.24	---	602,538.24	---	602,538.24
b. Step & Column Adjustment		---	---	0.00	---	0.00
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	0.00	---	(15,265.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	602,538.24	0.00%	602,538.24	-2.53%	587,273.24
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		186,348.24	---	186,348.24	---	186,348.24
b. Step & Column Adjustment		---	---	0.00	---	0.00
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	0.00	---	(1,646.24)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	186,348.24	0.00%	186,348.24	-0.88%	184,702.00
3. Employee Benefits	3000-3999	318,618.28	2.45%	326,427.36	-0.58%	324,539.91
4. Books and Supplies	4000-4999	40,341.00	-11.32%	35,776.10	-8.29%	32,808.87
5. Services and Other Operating Expenditures	5000-5999	265,751.63	-13.02%	231,154.31	2.23%	236,309.05
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	155,000.00	0.00%	155,000.00	0.00%	155,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		---	---	0.00	---	0.00
11. Total (Sum lines B1-B10)		1,568,597.39	-2.00%	1,537,244.25	-1.08%	1,520,633.07
C. NET INCREASE (DECREASE) IN NET POSITION (line A6 minus line B11)		119,039.65	---	81,693.73	---	133,471.39

Multiyear Projection
BICS 21-22 Adopted BUDget
Combined

Description	Object Codes	2021-22	% Change	2022-23	% Change	2023-24
		Projected Year Totals (A)	(Cols. C-A/A) (B)	Projection (C)	(Cols. E-C/C) (D)	Projection (E)
D. NET POSITION						
1. Beginning Net Position	9791-9795	1,651,069.07	7.21%	1,770,108.72	4.62%	1,851,802.45
2. Ending Net Position		1,770,108.72	---	1,851,802.45	---	1,985,273.84
3. Components of Ending Net Position						
a. Net Investment in Capital Assets	9796	0.00	0.00%	0.00	0.00%	0.00
b. Restricted Net Position	9797	229,159.87	-16.48%	191,405.71	-5.07%	181,704.19
c. Unrestricted Net Position	9790	1,540,948.85	7.75%	1,660,396.74	8.62%	1,803,569.65
E. AVAILABLE RESERVES						
1. From Components of Ending Net Position						
a. Unrestricted Net Position	9790	1,540,948.85	---	1,660,396.74	---	1,803,569.65
b. Negative Restricted Net Position (negative balances only)	979Z	0.00	---	0.00	---	0.00
2. Total Available Reserves - by Amount		1,540,948.85	---	1,660,396.74	---	1,803,569.65
3. Total Available Reserves - by Percent		98.24%	---	108.01%	---	118.61%
F. RECOMMENDED RESERVES						
1. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,568,597.39	---	1,537,244.25	---	1,520,633.07
b. Reserve Methodology Selection (Local)		Custom	---	Custom	---	Custom
c. Reserve Standard Percentage Level		3.00%	---	3.00%	---	3.00%
d. Reserve Standard - By Percent (Line F1a times F1c)		47,057.92	---	46,117.33	---	45,618.99
e. Reserve Standard - By Amount		0.00	---	0.00	---	0.00
f. Reserve Standard (Greater of F1d or F1e)		47,057.92	---	46,117.33	---	45,618.99
g. Available Reserves (Line E3) Meet Reserve Standard (Line F1g)		MET	---	MET	---	MET

Multiyear Projection
BICS 21-22 Adopted BUDget
Unrestricted

Description	Object Codes	2021-22 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	958,924.00	4.76%	1,004,569.00	3.54%	1,040,148.00
2. Federal Revenues	8100-8299	182,423.58	0.00%	182,423.58	0.00%	182,423.58
3. Other State Revenues	8300-8599	18,137.43	0.24%	18,181.76	0.31%	18,238.73
4. Other Local Revenues	8600-8799	62,000.00	2.04%	63,267.61	-0.74%	62,798.12
5. Other Financing Sources						
a. Transfers In	8900-8929	155,000.00	0.00%	155,000.00	0.00%	155,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(40,723.40)	-8.20%	(37,382.51)	14.18%	(42,681.55)
6.Total(Sum lines A1 thru A5)		1,335,761.61	3.77%	1,386,059.44	2.15%	1,415,926.88
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		490,148.62	---	490,148.62	---	490,148.62
b. Step & Column Adjustment		---	---	0.00	---	0.00
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	0.00	---	0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	490,148.62	0.00%	490,148.62	0.00%	490,148.62
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		166,923.00	---	166,923.00	---	166,923.00
b. Step & Column Adjustment		---	---	0.00	---	0.00
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	0.00	---	0.00
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	166,923.00	0.00%	166,923.00	0.00%	166,923.00
3. Employee Benefits	3000-3999	238,364.56	2.98%	245,463.71	0.60%	246,943.72
4. Books and Supplies	4000-4999	26,000.00	2.40%	26,624.00	2.23%	27,217.73
5. Services and Other Operating Expenditures	5000-5999	178,176.00	2.40%	182,452.22	2.23%	186,520.90
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	155,000.00	0.00%	155,000.00	0.00%	155,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		---	---	0.00	---	0.00
11. Total (Sum lines B1-B10)		1,254,612.18	0.96%	1,266,611.55	0.48%	1,272,753.97
C. NET INCREASE (DECREASE) IN NET POSITION (line A6 minus line B11)		81,149.43	---	119,447.89	---	143,172.91

Multiyear Projection
BICS 21-22 Adopted BUdget
Unrestricted

Description	Object Codes	2021-22	% Change	2022-23	% Change	2023-24
		Projected Year Totals (A)	(Cols. C-A/A) (B)	Projection (C)	(Cols. E-C/C) (D)	Projection (E)
D. NET POSITION						
1. Beginning Net Position	9791-9795	1,459,799.42	5.56%	1,540,948.85	7.75%	1,660,396.74
2. Ending Net Position		1,540,948.85	---	1,660,396.74	---	1,803,569.65
3. Components of Ending Net Position						
a. Net Investment in Capital Assets	9796	0.00	0.00%	0.00	0.00%	0.00
b. Restricted Net Position	9797	0.00	0.00%	0.00	0.00%	0.00
c. Unrestricted Net Position	9790	1,540,948.85	7.75%	1,660,396.74	8.62%	1,803,569.65
E. AVAILABLE RESERVES						
1. From Components of Ending Net Position						
a. Unrestricted Net Position	9790	1,540,948.85	---	1,660,396.74	---	1,803,569.65
b. Negative Restricted Net Position (negative balances only)	979Z	0.00	---	0.00	---	0.00
2. Total Available Reserves - by Amount		1,540,948.85	---	1,660,396.74	---	1,803,569.65
3. Total Available Reserves - by Percent		98.24%	---	108.01%	---	118.61%

Multiyear Projection
BICS 21-22 Adopted BUDget
Restricted

Description	Object Codes	2021-22 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	103,053.00	-32.24%	69,824.00	0.00%	69,824.00
3. Other State Revenues	8300-8599	145,447.03	-56.67%	63,020.03	0.00%	63,020.03
4. Other Local Revenues	8600-8799	62,652.00	0.00%	62,652.00	0.00%	62,652.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	40,723.40	-8.20%	37,382.51	14.18%	42,681.55
6.Total(Sum lines A1 thru A5)		351,875.43	-33.82%	232,878.54	2.28%	238,177.58
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		112,389.62	---	112,389.62	---	112,389.62
b. Step & Column Adjustment		---	---	0.00	---	0.00
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	0.00	---	(15,265.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	112,389.62	0.00%	112,389.62	-13.58%	97,124.62
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		19,425.24	---	19,425.24	---	19,425.24
b. Step & Column Adjustment		---	---	0.00	---	0.00
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	0.00	---	(1,646.24)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	19,425.24	0.00%	19,425.24	-8.47%	17,779.00
3. Employee Benefits	3000-3999	80,253.72	0.88%	80,963.65	-4.16%	77,596.19
4. Books and Supplies	4000-4999	14,341.00	-36.18%	9,152.10	-38.91%	5,591.14
5. Services and Other Operating Expenditures	5000-5999	87,575.63	-44.39%	48,702.09	2.23%	49,788.15
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		---	---	0.00	---	0.00
11. Total (Sum lines B1-B10)		313,985.21	-13.81%	270,632.70	-8.41%	247,879.10
C. NET INCREASE (DECREASE) IN NET POSITION (line A6 minus line B11)		37,890.22	---	(37,754.16)	---	(9,701.52)

Multiyear Projection
BICS 21-22 Adopted BUdget
Restricted

Description	Object Codes	2021-22	% Change	2022-23	% Change	2023-24
		Projected Year Totals (A)	(Cols. C-A/A) (B)	Projection (C)	(Cols. E-C/C) (D)	Projection (E)
D. NET POSITION						
1. Beginning Net Position	9791-9795	191,269.65	19.81%	229,159.87	-16.48%	191,405.71
2. Ending Net Position		229,159.87	---	191,405.71	---	181,704.19
3. Components of Ending Net Position						
a. Net Investment in Capital Assets	9796	0.00	0.00%	0.00	0.00%	0.00
b. Restricted Net Position	9797	229,159.87	-16.48%	191,405.71	-5.07%	181,704.19
c. Unrestricted Net Position	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Net Position		---	---	---	---	---
a. Unrestricted Net Position	9790	---	---	---	---	---
b. Negative Restricted Net Position (negative balances only)	979Z	---	---	---	---	---
2. Total Available Reserves - by Amount		---	---	---	---	---
3. Total Available Reserves - by Percent		---	---	---	---	---

Multiyear Projection
BICS 21-22 Adopted BUDget
Assumptions

Description	2021-22 Base Year	2022-23 Year 2	2023-24 Year 3
State Rates			
State Categorical COLA	1.7000%	-100.0000%	3.1100%
California CPI	3.8400%	2.4000%	2.2300%
California Lottery - Base	\$150.00	\$150.00	\$150.00
Applied Change Rate		0.0000%	0.0000%
California Lottery - Instructional Materials	\$49.00	\$49.00	\$49.00
Applied Change Rate		0.0000%	0.0000%
Mandate Block Grant	1.7000%	2.4800%	3.1100%
Interest Rate Trend for 10-Year Treasuries	2.1300%	2.4000%	2.3000%
Applied Change Rate		12.6761%	-4.1667%
STRS Rate Change	16.9200%	19.1000%	19.1000%
Applied Change Rate		12.8842%	0.0000%
PERS Rate Change	22.9100%	26.1000%	27.1000%
Applied Change Rate		13.9241%	3.8314%
Federal COLA	0.0000%	0.0000%	0.0000%
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.0000%	0.0000%	0.0000%

Description	2021-22 Base Year	2022-23 Year 2	2023-24 Year 3
Local Rates			
LCFF Sources - State Aid, Current Year	\$0.00	\$578,813.00	\$614,392.00
LCFF Sources - Education Protection Account, Current Year	\$0.00	\$202,986.00	\$202,986.00
LCFF Sources - Charter In-Lieu of Property Tax Transfer	\$0.00	\$222,770.00	\$222,770.00
Certificated Staff Step & Column	0.0000%	0.0000%	0.0000%
Certificated COLA	0.0000%	0.0000%	0.0000%
Classified Staff Step	0.0000%	0.0000%	0.0000%
Classified COLA	0.0000%	0.0000%	0.0000%
Certificated Mangement COLA	0.0000%	0.0000%	0.0000%
Health & Welfare Rate Change	0.0000%	0.0000%	0.0000%
OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
State Unemployment Insurance Rate Change	1.2300%	0.2000%	0.2000%
Applied Change Rate		-83.7398%	0.0000%
Workers Compensation Insurance Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Average Cash Balance	\$0.00	\$0.00	\$0.00
Applied Change Rate		0.0000%	0.0000%

Description	2021-22 Base Year	2022-23 Year 2	2023-24 Year 3
--------------------	------------------------------	---------------------------	---------------------------

User-defined Rates and Values

Description	2021-22 Base Year	2022-23 Year 2	2023-24 Year 3
Other Adjustments			
Other Adjustments - Unrestricted - Expenditures	\$0.00	\$0.00	\$0.00
Other Adjustments - Unrestricted - Other Financing Uses	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Expenditures	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Other Financing Uses	\$0.00	\$0.00	\$0.00

Cashflow Report
BICS 2020-21 Cash Flow
Base Year 2020-21; Actuals Through the Month of May

	Object Range	Budget/Beg. Balance	2020 July	August	September	October	November	December	2021 January	February
A. BEGINNING CASH		1,336,755	1,336,755	1,437,528	1,468,107	1,591,948	1,473,921	1,403,973	1,408,493	1,425,051
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	689,848	25,186	25,186	94,418	45,334	45,334	94,418	45,334	21,661
Property Taxes	8020-8079	0	—	—	—	—	—	—	—	—
Miscellaneous Funds & LCFF Transfers	8080-8099	222,770	—	—	38,716	17,207	17,207	—	34,414	17,207
Federal Revenue	8100-8299	492,687	—	—	61,683	—	—	2,875	—	—
Other State Revenue	8300-8599	136,468	—	—	7,760	571	1,750	—	9,283	—
Other Local Revenue	8600-8799	135,114	3,168	13,314	5,832	9,092	7,477	5,952	7,342	5,081
All Other Financing Sources	8930-8999	155,000	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		1,831,888	28,354	38,500	208,409	72,204	71,768	103,245	96,372	43,949
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	572,703	—	9,289	43,698	52,841	69,018	56,766	46,509	44,617
Classified Salaries	2000-2999	170,980	5,562	10,902	17,670	20,438	15,836	13,620	16,890	13,945
Employee Benefits	3000-3999	237,035	1,650	4,498	19,044	18,506	23,444	19,622	19,662	14,261
Books and Supplies	4000-4999	134,088	—	—	3,220	23,835	9,078	2,493	16,987	4,822
Services	5000-5999	307,308	5,605	747	14,821	4,684	22,818	2,903	4,713	63,896
Capital Outlay	6000-6999	0	—	—	—	—	—	—	—	—
Other Outgo	7000-7499	0	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	155,000	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS		1,577,114	12,817	25,437	98,453	120,303	140,193	95,404	104,760	141,541
E. NET INCREASE/DECREASE (B - C + D)		314,314	100,773	30,579	123,841	(118,027)	(69,948)	4,520	16,558	(82,349)
F. ENDING CASH (A + E)			1,437,528	1,468,107	1,591,948	1,473,921	1,403,973	1,408,493	1,425,051	1,342,702
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Cashflow Report
BICS 2020-21 Cash Flow
Base Year 2020-21; Actuals Through the Month of May

	Object Range	Budget/Beg. Balance	2021 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
A. BEGINNING CASH		1,336,755	1,342,702	1,539,049	1,397,650	1,360,687	—	—	—	—
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	689,848	64,899	10,087	35,044	—	182,947	—	689,848	—
Property Taxes	8020-8079	0	—	—	—	—	—	—	—	—
Miscellaneous Funds & LCFF Transfers	8080-8099	222,770	32,717	16,358	16,358	16,358	16,228	—	222,770	—
Federal Revenue	8100-8299	492,687	233,231	—	887	2,692	191,319	—	492,687	—
Other State Revenue	8300-8599	136,468	13,153	352	46,619	—	56,981	—	136,468	—
Other Local Revenue	8600-8799	135,114	1,498	4,480	1,424	94	70,362	—	135,114	—
All Other Financing Sources	8930-8999	155,000	—	—	155,000	—	—	—	155,000	—
TOTAL RECEIPTS		1,831,888	345,498	31,277	255,332	19,144	517,837	—	1,831,888	—
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	572,703	94,460	75,205	66,568	13,733	—	—	572,703	—
Classified Salaries	2000-2999	170,980	12,505	15,049	15,016	13,547	—	—	170,980	—
Employee Benefits	3000-3999	237,035	30,825	23,377	22,325	22,325	17,496	—	237,035	—
Books and Supplies	4000-4999	134,088	—	4,714	11,272	51,384	6,283	—	134,088	—
Services	5000-5999	307,308	3,467	50,614	20,746	18,071	94,223	—	307,308	—
Capital Outlay	6000-6999	0	—	—	—	—	—	—	—	—
Other Outgo	7000-7499	0	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	155,000	—	—	155,000	—	—	—	155,000	—
TOTAL DISBURSEMENTS		1,577,114	141,257	168,960	290,927	119,060	118,002	—	1,577,114	—
E. NET INCREASE/DECREASE (B - C + D)		314,314	196,346	(141,399)	(36,963)	(111,492)	399,835	—	312,275	
F. ENDING CASH (A + E)			1,539,049	1,397,650	1,360,687	1,249,195	—	—	—	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									1,649,030	

Cashflow Report
BICS 2020-21 Cash Flow
Base Year 2020-21; Actuals Through the Month of May

	Object Range	Budget/Beg. Balance	2020 July	August	September	October	November	December	2021 January	February
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	0	—	—	—	—	—	—	—	—
Accounts Receivable	9200-9299	225,947	152,813	15,198	4,979	24,878	—	—	24,937	—
Due From Other Funds	9310	0	—	—	—	—	—	—	—	—
Stores	9320	0	—	—	—	—	—	—	—	—
Prepaid Expenditures	9330	0	—	—	—	—	—	—	—	—
Other Current Assets	9340	0	—	—	—	—	—	—	—	—
Deferred Outflows of Resources	9490	0	—	—	—	—	—	—	—	—
SUBTOTAL		225,947	152,813	15,198	4,979	24,878	—	—	24,937	—
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	166,407	59,410	—	(3,476)	104,356	3,949	336	8	(16,139)
Due To Other Funds	9610	0	—	—	—	(395)	331	64	(183)	(128)
Current Loans	9640	0	—	—	—	—	—	—	—	—
Unearned Revenues	9650	0	—	—	—	—	—	—	—	—
Deferred Inflows of Resources	9690	0	—	—	—	—	—	—	—	—
SUBTOTAL		166,407	59,410	—	(3,476)	103,961	4,281	400	(176)	(16,267)
Nonoperating										
Suspense Clearing	9910	0	(8,166)	2,318	5,430	9,156	2,758	(2,921)	(167)	(1,025)
TOTAL BALANCE SHEET ITEMS		59,540	85,236	17,516	13,885	(69,927)	(1,522)	(3,321)	24,946	15,243
E. NET INCREASE/DECREASE (B - C + D)		314,314	100,773	30,579	123,841	(118,027)	(69,948)	4,520	16,558	(82,349)
F. ENDING CASH (A + E)			1,437,528	1,468,107	1,591,948	1,473,921	1,403,973	1,408,493	1,425,051	1,342,702
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Cashflow Report
BICS 2020-21 Cash Flow
Base Year 2020-21; Actuals Through the Month of May

	Object Range	Budget/Beg. Balance	2021 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	0	—	—	—	—	—	—	—	
Accounts Receivable	9200-9299	225,947	—	—	—	—	—	—	222,805	
Due From Other Funds	9310	0	—	145	(1,032)	887	—	—	—	
Stores	9320	0	—	—	—	—	—	—	—	
Prepaid Expenditures	9330	0	—	—	—	—	—	—	—	
Other Current Assets	9340	0	—	—	—	—	—	—	—	
Deferred Outflows of Resources	9490	0	—	—	—	—	—	—	—	
SUBTOTAL		225,947	—	145	(1,032)	887	—	—	222,805	
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	166,407	15,970	872	98	—	—	—	165,385	
Due To Other Funds	9610	0	312	145	(145)	—	—	—	—	
Current Loans	9640	0	—	—	—	—	—	—	—	
Unearned Revenues	9650	0	—	—	—	—	—	—	—	
Deferred Inflows of Resources	9690	0	—	—	—	—	—	—	—	
SUBTOTAL		166,407	16,282	1,017	(47)	—	—	—	165,385	
Nonoperating										
Suspense Clearing	9910	0	8,388	(2,844)	(383)	(12,463)	—	—	81	
TOTAL BALANCE SHEET ITEMS		59,540	(7,894)	(3,716)	(1,368)	(11,576)	—	—	57,501	
E. NET INCREASE/DECREASE (B - C + D)		314,314	196,346	(141,399)	(36,963)	(111,492)	399,835	—	312,275	
F. ENDING CASH (A + E)			1,539,049	1,397,650	1,360,687	1,249,195	—	—	—	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									1,649,030	

Cashflow Report
BICS 2021-22 Cash Flow
Year 2 2021-22

	Object Range	Budget/Beg. Balance	2021 July	August	September	October	November	December	2022 January	February
A. BEGINNING CASH		1,249,195	1,249,195	1,580,966	1,639,680	1,753,483	1,710,966	1,656,507	1,743,017	1,785,705
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	736,154	36,808	36,808	66,254	66,254	66,254	66,254	66,254	66,254
Property Taxes	8020-8079	0	—	—	—	—	—	—	—	—
Miscellaneous Funds & LCFF Transfers	8080-8099	222,770	—	12,905	25,811	17,207	17,207	17,207	17,207	17,207
Federal Revenue	8100-8299	285,477	—	—	50,000	—	—	50,000	—	—
Other State Revenue	8300-8599	163,584	—	—	50,000	—	—	50,000	—	—
Other Local Revenue	8600-8799	124,652	—	2,493	12,465	4,986	8,726	7,479	4,986	6,233
All Other Financing Sources	8930-8999	155,000	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		1,687,637	36,808	52,206	204,530	88,447	92,187	190,940	88,447	89,693
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	602,538	—	9,761	45,974	55,614	72,606	59,712	48,926	46,938
Classified Salaries	2000-2999	186,348	6,056	11,889	19,250	22,269	17,256	14,852	18,411	15,206
Employee Benefits	3000-3999	318,618	2,230	6,054	25,585	24,884	31,511	26,382	26,413	19,181
Books and Supplies	4000-4999	40,341	—	—	968	7,173	2,731	750	5,111	1,452
Services	5000-5999	265,752	4,837	638	12,809	4,039	19,745	2,498	4,066	55,250
Capital Outlay	6000-6999	0	—	—	—	—	—	—	—	—
Other Outgo	7000-7499	0	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	155,000	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS		1,568,597	13,123	28,342	104,586	113,979	143,849	104,193	102,928	138,027
E. NET INCREASE/DECREASE (B - C + D)		518,875	331,771	58,714	113,803	(42,517)	(54,460)	86,510	42,688	(36,887)
F. ENDING CASH (A + E)			1,580,966	1,639,680	1,753,483	1,710,966	1,656,507	1,743,017	1,785,705	1,748,818
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Cashflow Report
BICS 2021-22 Cash Flow
Year 2 2021-22

	Object Range	Budget/Beg. Balance	2022 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
A. BEGINNING CASH		1,249,195	1,748,818	1,809,043	1,723,910	1,673,716	—	—	—	—
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	736,154	66,254	66,254	66,254	—	66,254	—	736,154	—
Property Taxes	8020-8079	0	—	—	—	—	—	—	—	—
Miscellaneous Funds & LCFF Transfers	8080-8099	222,770	32,717	16,358	16,358	16,358	16,228	—	222,770	—
Federal Revenue	8100-8299	285,477	100,000	—	—	50,000	35,477	—	285,477	—
Other State Revenue	8300-8599	163,584	25,000	—	—	—	38,584	—	163,584	—
Other Local Revenue	8600-8799	124,652	4,986	4,986	4,986	12,328	49,998	—	124,652	(0)
All Other Financing Sources	8930-8999	155,000	—	—	155,000	—	—	—	155,000	—
TOTAL RECEIPTS		1,687,637	228,957	87,598	242,598	78,686	206,541	—	1,687,637	(0)
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	602,538	99,359	79,113	70,015	14,461	60	—	602,538	0
Classified Salaries	2000-2999	186,348	13,622	16,399	16,361	14,759	19	—	186,348	0
Employee Benefits	3000-3999	318,618	41,420	31,416	30,014	30,014	23,514	—	318,618	—
Books and Supplies	4000-4999	40,341	—	1,420	3,393	15,459	1,884	—	40,341	0
Services	5000-5999	265,752	3,003	43,769	17,938	15,626	81,533	—	265,752	0
Capital Outlay	6000-6999	0	—	—	—	—	—	—	—	—
Other Outgo	7000-7499	0	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	155,000	—	—	155,000	—	—	—	155,000	—
TOTAL DISBURSEMENTS		1,568,597	157,404	172,117	292,721	90,318	107,009	—	1,568,597	0
E. NET INCREASE/DECREASE (B - C + D)		518,875	60,225	(85,133)	(50,194)	(11,632)	99,531	—	512,420	
F. ENDING CASH (A + E)			1,809,043	1,723,910	1,673,716	1,662,084	—	—	—	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									1,761,615	

Cashflow Report
BICS 2021-22 Cash Flow
Year 2 2021-22

	Object Range	Budget/Beg. Balance	2021 July	August	September	October	November	December	2022 January	February
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	0	—	—	—	—	—	—	—	—
Accounts Receivable	9200-9299	517,837	350,213	34,850	11,392	57,014	—	—	57,169	—
Due From Other Funds	9310	0	—	—	—	—	—	—	—	—
Stores	9320	0	—	—	—	—	—	—	—	—
Prepaid Expenditures	9330	0	—	—	—	—	—	—	—	—
Other Current Assets	9340	0	—	—	—	—	—	—	—	—
Deferred Outflows of Resources	9490	0	—	—	—	—	—	—	—	—
SUBTOTAL		517,837	350,213	34,850	11,392	57,014	—	—	57,169	—
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	118,002	42,127	—	(2,466)	73,999	2,797	236	—	(11,446)
Due To Other Funds	9610	0	—	—	—	—	—	—	—	—
Current Loans	9640	0	—	—	—	—	—	—	—	—
Unearned Revenues	9650	0	—	—	—	—	—	—	—	—
Deferred Inflows of Resources	9690	0	—	—	—	—	—	—	—	—
SUBTOTAL		118,002	42,127	—	(2,466)	73,999	2,797	236	—	(11,446)
Nonoperating										
Suspense Clearing	9910	0	—	—	—	—	—	—	—	—
TOTAL BALANCE SHEET ITEMS		399,835	308,087	34,850	13,859	(16,985)	(2,797)	(236)	57,169	11,446
E. NET INCREASE/DECREASE (B - C + D)		518,875	331,771	58,714	113,803	(42,517)	(54,460)	86,510	42,688	(36,887)
F. ENDING CASH (A + E)			1,580,966	1,639,680	1,753,483	1,710,966	1,656,507	1,743,017	1,785,705	1,748,818
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Cashflow Report
BICS 2021-22 Cash Flow
Year 2 2021-22

	Object Range	Budget/Beg. Balance	2022 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	0	—	—	—	—	—	—	—	—
Accounts Receivable	9200-9299	517,837	—	—	—	—	—	—	510,639	—
Due From Other Funds	9310	0	—	—	—	—	—	—	—	—
Stores	9320	0	—	—	—	—	—	—	—	—
Prepaid Expenditures	9330	0	—	—	—	—	—	—	—	—
Other Current Assets	9340	0	—	—	—	—	—	—	—	—
Deferred Outflows of Resources	9490	0	—	—	—	—	—	—	—	—
SUBTOTAL		517,837	—	—	—	—	—	—	510,639	
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	118,002	11,328	614	71	—	—	—	117,258	—
Due To Other Funds	9610	0	—	—	—	—	—	—	—	—
Current Loans	9640	0	—	—	—	—	—	—	—	—
Unearned Revenues	9650	0	—	—	—	—	—	—	—	—
Deferred Inflows of Resources	9690	0	—	—	—	—	—	—	—	—
SUBTOTAL		118,002	11,328	614	71	—	—	—	117,258	
Nonoperating										
Suspense Clearing	9910	0	—	—	—	—	—	—	—	—
TOTAL BALANCE SHEET ITEMS		399,835	(11,328)	(614)	(71)	—	—	—	393,381	
E. NET INCREASE/DECREASE (B - C + D)		518,875	60,225	(85,133)	(50,194)	(11,632)	99,531	—	512,420	
F. ENDING CASH (A + E)			1,809,043	1,723,910	1,673,716	1,662,084	—	—	—	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									1,761,615	

Barona Indian Charter (6120901) - 2021-22 Adopted Budget 5/24/2021

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF FUNDING								
General Assumptions								
COLA & Augmentation	3.26%	0.00%	5.07%	2.48%	3.11%	3.54%	0.00%	0.00%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement								
Base Grant	\$812,269	\$812,269	\$853,412	\$874,607	\$901,828	\$933,747	\$933,747	\$933,747
Grade Span Adjustment	36,005	36,005	37,848	38,747	39,961	41,399	41,399	41,399
Supplemental Grant	62,636	64,028	67,664	60,884	62,780	65,002	65,002	65,002
Concentration Grant	-	-	-	-	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-
Add-ons: Home-to-School Transportation	-	-	-	-	-	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$910,910	\$912,302	\$958,924	\$974,238	\$1,004,569	\$1,040,148	\$1,040,148	\$1,040,148
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement	910,910	912,302	958,924	974,238	1,004,569	1,040,148	1,040,148	1,040,148
LCFF Entitlement Per ADA	\$ 8,771	\$ 8,784	\$ 9,233	\$ 9,380	\$ 9,672	\$ 10,015	\$ 10,015	\$ 10,015
Components of LCFF By Object Code								
State Aid (Object Code 8011)	\$ 611,426	\$ 486,532	\$ 533,168	\$ 548,482	\$ 578,813	\$ 614,392	\$ 614,392	\$ 614,392
EPA (for LCFF Calculation purposes)	\$ 86,914	\$ 203,000	\$ 202,986	\$ 202,986	\$ 202,986	\$ 202,986	\$ 202,986	\$ 202,986
<i>Local Revenue Sources:</i>								
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	\$ 212,570	\$ 222,770	\$ 222,770	\$ 222,770	\$ 222,770	\$ 222,770	\$ 222,770	\$ 222,770
<i>Property Taxes net of In-Lieu</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FUNDING	910,910	912,302	958,924	974,238	1,004,569	1,040,148	1,040,148	1,040,148
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	910,910	912,302	958,924	974,238	1,004,569	1,040,148	1,040,148	1,040,148

SUMMARY OF EPA								
% of Adjusted Revenue Limit - Annual	16.13801139%	37.69258175%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	37.69258175%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%
EPA (for LCFF Calculation purposes)	\$ 86,914	\$ 203,000	\$ 202,986	\$ 202,986	\$ 202,986	\$ 202,986	\$ 202,986	\$ 202,986
EPA, Current Year (Object Code 8012)	\$ 86,914	\$ 203,000	\$ 202,986	\$ 202,986	\$ 202,986	\$ 202,986	\$ 202,986	\$ 202,986
<i>(P-2 plus Current Year Accrual)</i>								
EPA, Prior Year Adjustment (Object Code 8019)	\$ 1,044.00	\$ 316.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>(P-A less Prior Year Accrual)</i>								
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-

Barona Indian Charter (6120901) - 2021-22 Adopted Budget		5/24/2021							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
LCAP Percentage to Increase or Improve Services									
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 848,274	\$ 848,274	\$ 891,260	\$ 913,354	\$ 941,789	\$ 975,146	\$ 975,146	\$ 975,146	
Supplemental and Concentration Grant funding in the LCAP year	\$ 62,636	\$ 64,028	\$ 67,664	\$ 60,884	\$ 62,780	\$ 65,002	\$ 65,002	\$ 65,002	
Percentage to Increase or Improve Services	7.38%	7.55%	7.59%	6.67%	6.67%	6.67%	6.67%	6.67%	

SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population									
Enrollment	114	105	105	105	105	105	105	105	
COE Enrollment	-	-	-	-	-	-	-	-	
Total Enrollment	114	105	105	105	105	105	105	105	
Unduplicated Pupil Count	53	35	35	35	35	35	35	35	
COE Unduplicated Pupil Count	-	-	-	-	-	-	-	-	
Total Unduplicated Pupil Count	53	35	35	35	35	35	35	35	
Rolling %, Supplemental Grant	36.9200%	37.7400%	37.9600%	33.3300%	33.3300%	33.3300%	33.3300%	33.3300%	
Rolling %, Concentration Grant	36.9200%	37.7400%	37.9600%	33.3300%	33.3300%	33.3300%	33.3300%	33.3300%	

Barona Indian Charter (6120901) - 2021-22 Adopted Budget		5/24/2021							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
SUMMARY OF LCFF ADA									
Prior Year ADA for the Hold Harmless - (net of current year charter shift)									
Grades TK-3	-	-	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	
LCFF Subtotal	-	-	-	-	-	-	-	-	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	-	-	-	-	-	-	-	-	
Current Year ADA									
Grades TK-3	44.95	44.95	44.95	44.95	44.95	44.95	44.95	44.95	
Grades 4-6	35.18	35.18	35.18	35.18	35.18	35.18	35.18	35.18	
Grades 7-8	23.73	23.73	23.73	23.73	23.73	23.73	23.73	23.73	
Grades 9-12	-	-	-	-	-	-	-	-	
LCFF Subtotal	103.86	103.86	103.86	103.86	103.86	103.86	103.86	103.86	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	103.86	103.86	103.86	103.86	103.86	103.86	103.86	103.86	
Change in LCFF ADA (excludes NSS ADA)	103.86	103.86	103.86	103.86	103.86	103.86	103.86	103.86	
	Increase	Increase	Increase	Increase	Increase	Increase	Increase	Increase	
Funded LCFF ADA for the Hold Harmless									
Grades TK-3	44.95	44.95	44.95	44.95	44.95	44.95	44.95	44.95	
Grades 4-6	35.18	35.18	35.18	35.18	35.18	35.18	35.18	35.18	
Grades 7-8	23.73	23.73	23.73	23.73	23.73	23.73	23.73	23.73	
Grades 9-12	-	-	-	-	-	-	-	-	
Subtotal	103.86	103.86	103.86	103.86	103.86	103.86	103.86	103.86	
	Current	Current	Current	Current	Current	Current	Current	Current	
Funded NSS ADA									
Grades TK-3	-	-	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	-	
	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior	
NPS, CDS, & COE Operated									
Grades TK-3	-	-	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	-	
ACTUAL ADA (Current Year Only)									
Grades TK-3	44.95	44.95	44.95	44.95	44.95	44.95	44.95	44.95	
Grades 4-6	35.18	35.18	35.18	35.18	35.18	35.18	35.18	35.18	
Grades 7-8	23.73	23.73	23.73	23.73	23.73	23.73	23.73	23.73	
Grades 9-12	-	-	-	-	-	-	-	-	
Total Actual ADA	103.86	103.86	103.86	103.86	103.86	103.86	103.86	103.86	
TOTAL FUNDED ADA									
Grades TK-3	44.95	44.95	44.95	44.95	44.95	44.95	44.95	44.95	
Grades 4-6	35.18	35.18	35.18	35.18	35.18	35.18	35.18	35.18	
Grades 7-8	23.73	23.73	23.73	23.73	23.73	23.73	23.73	23.73	
Grades 9-12	-	-	-	-	-	-	-	-	
Total	103.86	103.86	103.86	103.86	103.86	103.86	103.86	103.86	
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-	-	-	-	-	-	

Barona Indian Charter (6120901) - 2021-22 Adopted Budget		5/24/2021							
		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
PER-ADA FUNDING LEVELS									
Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$	9,131	\$ 9,145	\$ 9,612	\$ 9,765	\$ 10,069	\$ 10,427	\$ 10,427	\$ 10,427
Grades 4-6	\$	8,395	\$ 8,408	\$ 8,838	\$ 8,979	\$ 9,259	\$ 9,586	\$ 9,586	\$ 9,586
Grades 7-8	\$	8,644	\$ 8,658	\$ 9,100	\$ 9,246	\$ 9,534	\$ 9,871	\$ 9,871	\$ 9,871
Grades 9-12	\$	10,279	\$ 10,294	\$ 10,821	\$ 10,993	\$ 11,334	\$ 11,736	\$ 11,736	\$ 11,736
Base Grants									
Grades TK-3	\$	7,702	\$ 7,702	\$ 8,092	\$ 8,293	\$ 8,551	\$ 8,854	\$ 8,854	\$ 8,854
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,214	\$ 8,418	\$ 8,680	\$ 8,987	\$ 8,987	\$ 8,987
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938	\$ 9,254	\$ 9,254	\$ 9,254
Grades 9-12	\$	9,329	\$ 9,329	\$ 9,802	\$ 10,045	\$ 10,357	\$ 10,724	\$ 10,724	\$ 10,724
Grade Span Adjustment									
Grades TK-3	\$	801	\$ 801	\$ 842	\$ 862	\$ 889	\$ 921	\$ 921	\$ 921
Grades 9-12	\$	243	\$ 243	\$ 255	\$ 261	\$ 269	\$ 279	\$ 279	\$ 279
Prorated Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$	8,503	\$ 8,503	\$ 8,934	\$ 9,155	\$ 9,440	\$ 9,775	\$ 9,775	\$ 9,775
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,214	\$ 8,418	\$ 8,680	\$ 8,987	\$ 8,987	\$ 8,987
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938	\$ 9,254	\$ 9,254	\$ 9,254
Grades 9-12	\$	9,572	\$ 9,572	\$ 10,057	\$ 10,306	\$ 10,626	\$ 11,003	\$ 11,003	\$ 11,003
Prorated Base Grants									
Grades TK-3	\$	7,702	\$ 7,702	\$ 8,092	\$ 8,293	\$ 8,551	\$ 8,854	\$ 8,854	\$ 8,854
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,214	\$ 8,418	\$ 8,680	\$ 8,987	\$ 8,987	\$ 8,987
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938	\$ 9,254	\$ 9,254	\$ 9,254
Grades 9-12	\$	9,329	\$ 9,329	\$ 9,802	\$ 10,045	\$ 10,357	\$ 10,724	\$ 10,724	\$ 10,724
Prorated Grade Span Adjustment									
Grades TK-3	\$	801	\$ 801	\$ 842	\$ 862	\$ 889	\$ 921	\$ 921	\$ 921
Grades 9-12	\$	243	\$ 243	\$ 255	\$ 261	\$ 269	\$ 279	\$ 279	\$ 279
Supplemental Grant									
		20%	20%	20%	20%	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$	1,701	\$ 1,701	\$ 1,787	\$ 1,831	\$ 1,888	\$ 1,955	\$ 1,955	\$ 1,955
Grades 4-6	\$	1,564	\$ 1,564	\$ 1,643	\$ 1,684	\$ 1,736	\$ 1,797	\$ 1,797	\$ 1,797
Grades 7-8	\$	1,610	\$ 1,610	\$ 1,692	\$ 1,734	\$ 1,788	\$ 1,851	\$ 1,851	\$ 1,851
Grades 9-12	\$	1,914	\$ 1,914	\$ 2,011	\$ 2,061	\$ 2,125	\$ 2,201	\$ 2,201	\$ 2,201
Actual - 1.00 ADA, Local UPP as follows:									
		36.92%	37.74%	37.96%	33.33%	33.33%	33.33%	33.33%	33.33%
Grades TK-3	\$	628	\$ 642	\$ 678	\$ 610	\$ 629	\$ 652	\$ 652	\$ 652
Grades 4-6	\$	577	\$ 590	\$ 624	\$ 561	\$ 579	\$ 599	\$ 599	\$ 599
Grades 7-8	\$	594	\$ 608	\$ 642	\$ 578	\$ 596	\$ 617	\$ 617	\$ 617
Grades 9-12	\$	707	\$ 722	\$ 764	\$ 687	\$ 708	\$ 733	\$ 733	\$ 733
Concentration Grant (>55% population)									
		50%	50%	50%	50%	50%	50%	50%	50%
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$	4,252	\$ 4,252	\$ 4,467	\$ 4,578	\$ 4,720	\$ 4,888	\$ 4,888	\$ 4,888
Grades 4-6	\$	3,909	\$ 3,909	\$ 4,107	\$ 4,209	\$ 4,340	\$ 4,494	\$ 4,494	\$ 4,494
Grades 7-8	\$	4,025	\$ 4,025	\$ 4,229	\$ 4,334	\$ 4,469	\$ 4,627	\$ 4,627	\$ 4,627
Grades 9-12	\$	4,786	\$ 4,786	\$ 5,029	\$ 5,153	\$ 5,313	\$ 5,502	\$ 5,502	\$ 5,502
Actual - 1.00 ADA, Local UPP >55% as follows:									
		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Grades TK-3	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 4-6	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 7-8	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 9-12	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -