

Center for Advanced Research & Technology

CART



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2013-2014 Annual Budget

September 9th, 2014

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**2013-14 ANNUAL
GENERAL FUND BUDGET**



CENTER FOR ADVANCED RESEARCH & TECHNOLOGY

2555 Clovis Avenue • Clovis, California 93611 • (559) 248-7407 • (559) 248-7423

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Introduction – Adopted Budget

The Center for Advanced Research and Technology [CART] was established in April 1997 by a Joint Powers Authority Agreement, pursuant to the provision of Title I, Division 7, Chapter 5, Articles 1 through 4 of the California Government Code. Its purpose is to provide for the financing and operation of a joint-use college preparatory technical center for high school age students.

For the past twelve (12) fiscal years, quarterly financial reports have been prepared by CART's Treasurer for review by the Board which reflects updated financial data relative to the General Fund and the Special Reserve Fund. The quarterly reports consist of First Interim, Second Interim, and Third Quarter. The First and Second Interim reports are prepared based on a year to date basis as of October 31 and January 31 of each fiscal year, respectively as required based on Education Code Section 46704.33. The Third Quarter and Annual Financial Reports are prepared on a year to date basis as of March 31 and June 30, respectively. The Annual Financial Report (Fourth Quarter) is prepared for review by the Board prior to the completion of the audited financial statements.

This report will provide the reader with information regarding the 2013-14 Annual budget and its comparison to the 2013-14 Third Quarter budget for revenues and expenditures. A summary of budget differences between major classifications of revenues and expenditures are included.

2013-2014

Annual Budget

September 9th, 2014

**CART GENERAL
FUND**

Summary of General Fund Budget

I. 2013-14 REVENUES

A. Local Revenues

Local Revenues changed from \$2,538,529 to \$2,118,355, a decrease of \$420,174 from Third Quarter budget. The primary reason for the decrease is due to ROP carryover.

<u>Item</u>	<u>Amount</u>	
Leases & Rentals	\$ (6,000)	
Interest	\$ (904)	
Interagency (ROP)	\$ (519,746)	
Fees	\$ 50	
<u>Foundation</u>	<u>\$ 106,426</u>	
Change from 3rd Quarter to Annual	\$(420,174)	
<u>2013-14 Adopted</u>	<u>2013-14 Annual</u>	<u>Increase/(Decrease)</u>
\$ 801,165	\$ 2,118,355	\$ (12,456)

B. Interfund Transfers In

Interfund Transfers In is \$63,962. This is unchanged from Third Quarter Budget.

Change from 3rd Quarter to Annual	\$ -0-	
<u>2013-14 Adopted</u>	<u>2013-14 Annual</u>	<u>Increase/(Decrease)</u>
\$ 63,962	\$ 63,962	\$ -0-

C. Annual General Fund Revenues

The total CART revenues for 2013-14 are \$2,182,317, a decrease of \$420,174 from Third Quarter Budget.

Change from 3rd Quarter to Annual	\$ (420,174)	
<u>2013-14 Adopted</u>	<u>2013-14 Annual</u>	<u>Increase/(Decrease)</u>
\$ 2,194,773	\$ 2,182,317	\$ (12,456)

II. 2013-14 EXPENDITURES

A. Books, Supplies and Other Materials

Books, supplies and other materials changed from \$735,711 to \$243,519, a decrease of \$492,192 from Third Quarter budget.

<u>Item</u>	<u>Amount</u>
Instructional Supplies	\$ (33,907)
Food/In-house meetings	\$ (1,253)
Non-classroom Supplies	\$ 9,858
M&O Supplies	\$ 857
<u>Equipment</u>	<u>\$ (112,963)</u>
Change from 3rd Quarter to Annual	<u>\$(492,192)</u>

<u>2013-14 Adopted</u>	<u>2013-14 Annual</u>	<u>Increase/(Decrease)</u>
\$ 380,927	\$243,519	\$ (137,408)

B. Contracted Services and Other Operating Expenditures

Contracted Services and Operating Expenditures are \$1,955,941 as compared to Third Quarter budget of \$1,963,822, which is a decrease of \$7,881.

<u>Item</u>	<u>Amount</u>
Conference/Travel	\$ 33,554
Property Insurance	\$ (1,089)
Water/Sewer/Garbage/PG&E	\$ (8,668)
Rentals & Repairs	\$ (10,600)
Misc. Contracts	\$ 20,612
Contract with Districts	\$ (40,823)
<u>Phone/Communication</u>	<u>\$ (867)</u>
Change from 3rd Quarter to Annual	<u>\$ (7,881)</u>

<u>2013-14 Adopted</u>	<u>2013-14 Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,900,713	\$ 1,955,941	\$ 55,228

C. Total General Fund Expenditures

The total General Fund expenditures are \$2,199,459, a decrease of \$500,073 from Third Quarter Budget.

Change from 3rd Quarter to Annual	\$ (500,073)
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<u>2013-14 Adopted</u>	<u>2013-14 Annual</u>	<u>Increase/(Decrease)</u>
\$ 2,281,640	\$ 2,199,459	\$ (82,181)

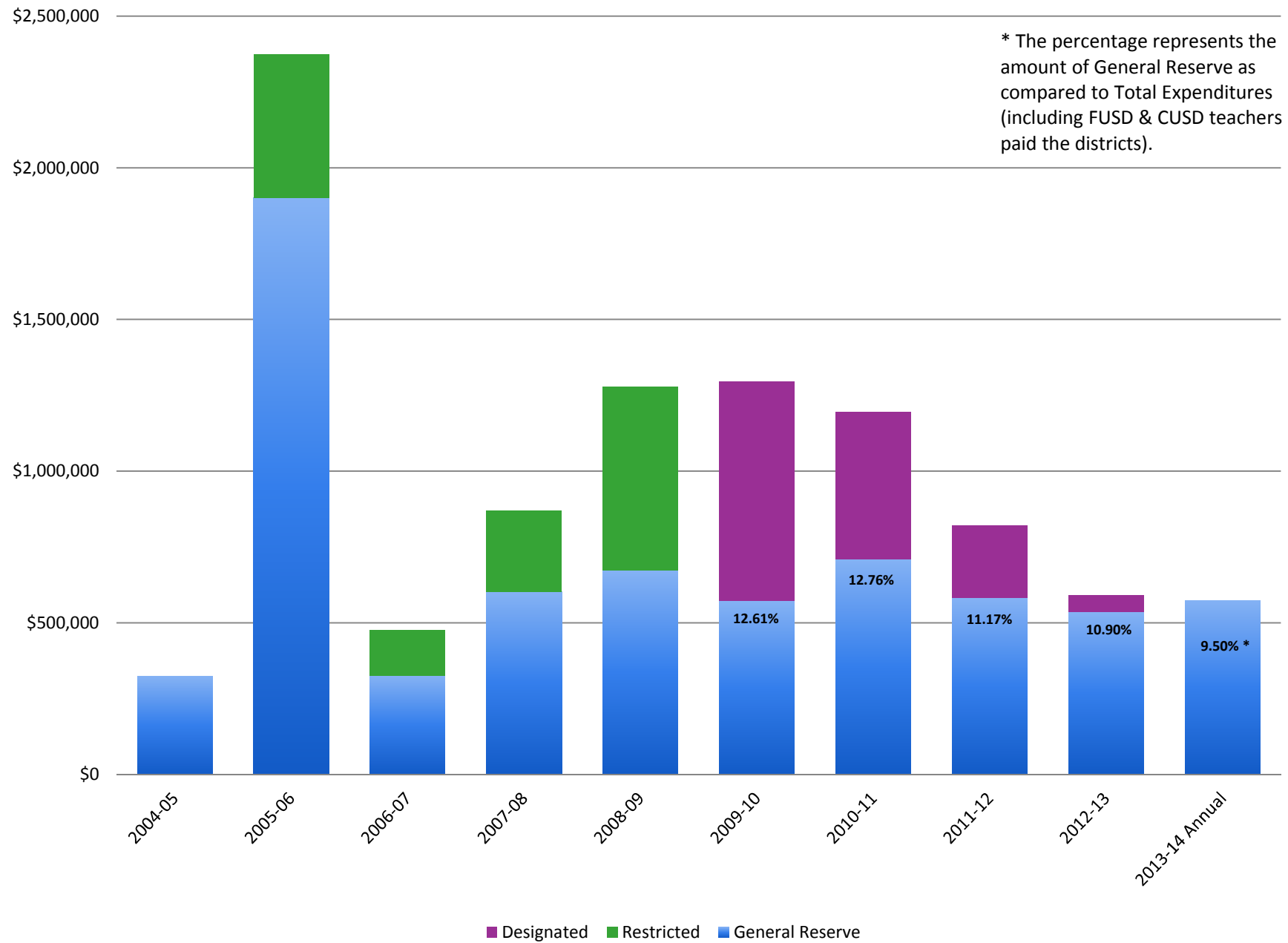
III. Fund Balance

The Center for Advanced Research & Technology's General Fund balance for 2013-14 is \$574,154

Beginning Balance 7/1/13, Audited		\$ 591,296
Revenues	2,182,317	
Expenditures	<u>2,199,459</u>	
Surplus/(Deficit)		<u>(17,142)</u>
Ending Fund Balance 6/30/14, Unaudited		<u>\$ 574,154</u>

**2013-14 ANNUAL
ENDING FUND BALANCE GRAPH**

CART Ending Fund Balance History



**2013-14 ANNUAL
GENERAL FUND REVENUES**

Annual Budget Change Report
Fiscal Year 7/1/2013 - 6/30/2014

Fund: 78 SubFund: -	Adopted Budget	3rd Quarter Budget	Annual Budget	Diff Btwn Annual & Adpt	Diff Btwn Annual & Q3	Pct Chg Annual & Adopted	Pct Chg Annual & Q3
78 - CENTER FOR ADV RSCH & TECH	\$2,194,773	\$2,602,491	\$2,182,317	(\$12,456)	(\$420,174)	(0.6)	(16.1)
8600 - 8799 Other Local Revenue							
8650 - Leases and Rentals							
865000 - LOC LEASES & RENTAL	6,000	6,000	0	(6,000)	(6,000)	(100.0)	(100.0)
	\$6,000	\$6,000	\$0	(\$6,000)	(\$6,000)	(100.0)	(100.0)
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	10,000	5,000	4,096	(5,904)	(904)	(59.0)	(18.1)
	\$10,000	\$5,000	\$4,096	(\$5,904)	(\$904)	(59.0)	(18.1)
8677 - Interagency Services Between LEAs							
867700 - LOC INTERAGENCY	771,165	1,171,095	651,349	(119,816)	(519,746)	(15.5)	(44.4)
	\$771,165	\$1,171,095	\$651,349	(\$119,816)	(\$519,746)	(15.5)	(44.4)
8689 - All Other Fees and Contracts							
868900 - LOC ALL OTH FEES	12,000	12,000	12,050	50	50	0.4	0.4
	\$12,000	\$12,000	\$12,050	\$50	\$50	0.4	0.4
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	2,000	14,788	121,214	119,214	106,426	5960.7	719.7
	\$2,000	\$14,788	\$121,214	\$119,214	\$106,426	5960.7	719.7
8799 - Other Transfers In from All Others							
879900 - TRANSFER FROM ALL OTHERS	1,329,646	1,329,646	1,329,646	0	0	0.0	0.0
	\$1,329,646	\$1,329,646	\$1,329,646	\$0	\$0	0.0	0.0
8600 - 8799 Other Local Revenue	\$2,130,811	\$2,538,529	\$2,118,355	(\$12,456)	(\$420,174)	(0.6)	(16.6)
Percent of Total	97.1%	97.5%	97.1%				
8900 - 8929 Interfund Transfers In							
8912 - Between General Fund and Special Reserve Fund							
891201 - TRANSFER BETWEEN GF AND SRF	63,962	63,962	63,962	0	0	0.0	0.0
	\$63,962	\$63,962	\$63,962	\$0	\$0	0.0	0.0
8900 - 8929 Interfund Transfers In	\$63,962	\$63,962	\$63,962	\$0	\$0	0.0	0.0
Percent of Total	2.9%	2.5%	2.9%				

**2013-14 ANNUAL
GENERAL FUND EXPENDITURES**

Annual Budget Change Report
Fiscal Year 7/1/2013 - 6/30/2014

Fund: 78 SubFund: -	Adopted Budget	3rd Quarter Budget	Annual Budget	Diff Btwn Annual & Adpt	Diff Btwn Annual & Q3	Pct Chg Annual & Adopted	Pct Chg Annual & Q3
78 - CENTER FOR ADV RSCH & TECH	\$2,281,640	\$2,699,533	\$2,199,459	(\$82,181)	(\$500,073)	(3.6)	(18.5)
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	177,836	181,340	143,929	(33,907)	(37,411)	(19.1)	(20.6)
430001 - SUPPLIES CARRYOVER	0	376,403	0	0	(376,403)	N/A	(100.0)
430005 - FOOD/IN-HOUSE MEETINGS	4,125	5,675	2,872	(1,253)	(2,803)	(30.4)	(49.4)
430008 - SUPPLIES NON-CLASSROOM	18,784	22,701	28,642	9,858	5,941	52.5	26.2
430050 - SUPPLIES M&O	5,850	6,850	6,707	857	(143)	14.7	(2.1)
	\$206,595	\$592,969	\$182,150	(\$24,445)	(\$410,819)	(11.8)	(69.3)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	174,332	142,741	61,369	(112,963)	(81,373)	(64.8)	(57.0)
	\$174,332	\$142,741	\$61,369	(\$112,963)	(\$81,373)	(64.8)	(57.0)
4000 - 4999 Books and Supplies	\$380,927	\$735,711	\$243,519	(\$137,408)	(\$492,192)	(36.1)	(66.9)
Percent of Total	16.7%	27.3%	11.1%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	5,915	9,567	43,122	37,206	33,554	629.0	350.7
	\$5,915	\$9,567	\$43,122	\$37,206	\$33,554	629.0	350.7
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	0	60	60	60	0	N/A	0.0
	\$0	\$60	\$60	\$60	\$0	N/A	0.0
5400 - Insurance							
545001 - PROPERTY INS	47,000	47,000	45,911	(1,089)	(1,089)	(2.3)	(2.3)
	\$47,000	\$47,000	\$45,911	(\$1,089)	(\$1,089)	(2.3)	(2.3)
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	16,000	16,000	15,636	(364)	(364)	(2.3)	(2.3)
550040 - GARBAGE	3,500	3,500	4,175	675	675	19.3	19.3
550080 - PG&E	170,000	170,000	161,021	(8,979)	(8,979)	(5.3)	(5.3)
	\$189,500	\$189,500	\$180,832	(\$8,668)	(\$8,668)	(4.6)	(4.6)

Annual Budget Change Report
Fiscal Year 7/1/2013 - 6/30/2014

Fund: 78 SubFund: -	Adopted Budget	3rd Quarter Budget	Annual Budget	Diff Btwn Annual & Adpt	Diff Btwn Annual & Q3	Pct Chg Annual & Adopted	Pct Chg Annual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	0	31,590	32,485	32,485	895	N/A	2.8
560002 - CONTRACT	2,517	2,517	815	(1,702)	(1,702)	(67.6)	(67.6)
560003 - ALARM SYSTEM	3,000	3,000	2,976	(24)	(24)	(0.8)	(0.8)
560005 - RENTAL	1,861	1,711	0	(1,861)	(1,711)	(100.0)	(100.0)
560006 - REPAIR EQUIP	3,000	11,215	3,158	158	(8,057)	5.3	(71.8)
	\$10,378	\$50,033	\$39,434	\$29,056	(\$10,600)	280.0	(21.2)
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	61,483	61,483	64,767	3,284	3,284	5.3	5.3
580004 - BUS USAGE / CART	3,940	19,395	28,325	24,385	8,930	618.9	46.0
580005 - LEGAL SERVICES	10,000	5,000	7,560	(2,440)	2,560	(24.4)	51.2
580006 - ADVERTISING	0	220	546	546	326	N/A	148.2
580008 - FEES/ADMISSION - STUDENTS	0	0	5,287	5,287	5,287	N/A	N/A
580009 - FEES / OTHER	0	0	225	225	225	N/A	N/A
580023 - CONS FEE TRANS/QZAB	4,500	0	0	(4,500)	0	(100.0)	N/A
580081 - CONTRACT/CUSD	175,000	175,000	175,000	0	0	0.0	0.0
580082 - CONTRACT/FUSD CERTIFICATED	302,916	303,666	268,251	(34,665)	(35,415)	(11.4)	(11.7)
580083 - CONTRACT/CUSD CERTIFICATED	417,989	425,842	431,224	13,235	5,382	3.2	1.3
580084 - CONTRACT/FUSD CLASSIFIED	95,049	95,049	94,323	(726)	(726)	(0.8)	(0.8)
580085 - CONTRACT/CUSD CLASSIFIED	213,891	216,891	229,488	15,598	12,598	7.3	5.8
580086 - CONTRACT/FUSD ADMIN	0	0	0	0	0	N/A	N/A
580088 - CONTRACT/FUSD BENEFITS	140,237	140,237	124,868	(15,369)	(15,369)	(11.0)	(11.0)
580089 - CONTRACT/CUSD BENEFITS	210,915	212,879	205,585	(5,329)	(7,293)	(2.5)	(3.4)
	\$1,635,920	\$1,655,662	\$1,635,450	(\$470)	(\$20,212)	0.0	(1.2)
5900 - Communications							
590001 - PHONE CERTIFICATED	10,000	10,000	9,589	(411)	(411)	(4.1)	(4.1)
590005 - COMMUNICATION/POSTAGE	2,000	2,000	1,543	(457)	(457)	(22.8)	(22.8)
	\$12,000	\$12,000	\$11,133	(\$867)	(\$867)	(7.2)	(7.2)
5000 - 5999 Services and Other Operating Expenditures	\$1,900,713	\$1,963,822	\$1,955,941	\$55,228	(\$7,881)	2.9	(0.4)
Percent of Total	83.3%	72.7%	88.9%				

**2013-14 ANNUAL
STATE REQUIRED REPORT**

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,118,355.07	2,126,835.00	0.4%
5) TOTAL, REVENUES			2,118,355.07	2,126,835.00	0.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	243,518.54	322,266.94	32.3%
5) Services and Other Operating Expenditures		5000-5999	1,955,940.91	1,987,725.75	1.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
9) TOTAL, EXPENDITURES			2,199,459.45	2,309,992.69	5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(81,104.38)	(183,157.69)	125.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	63,962.00	119,528.00	86.9%
b) Transfers Out		7600-7629	0.00	0.00	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			63,962.00	119,528.00	86.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,142.38)	(63,629.69)	271.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	591,295.16	574,152.78	-2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			591,295.16	574,152.78	-2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			591,295.16	574,152.78	-2.9%
2) Ending Balance, June 30 (E + F1e)			574,152.78	510,523.09	-11.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	80.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	574,072.78	510,523.09	-11.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	339,392.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	449,437.99		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	80.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			788,910.75		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	214,757.97		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			214,757.97		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			574,152.78		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
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%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
No Child Left Behind	3200, 3205, 4036	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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
Leases and Rentals		8650	0.00	6,000.00	New
Interest		8660	4,095.95	5,000.00	22.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	651,349.05	592,189.00	-9.1%
All Other Fees and Contracts		8689	12,050.00	0.00	-100.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
All Other Local Revenue		8699	121,214.07	19,000.00	-84.3%
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%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
ROC/P Transfers					
From Districts or Charter Schools	6360	8791	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.0%
From JPAs	6360	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	1,329,646.00	1,504,646.00	13.2%
TOTAL, OTHER LOCAL REVENUE			2,118,355.07	2,126,835.00	0.4%
TOTAL, REVENUES			2,118,355.07	2,126,835.00	0.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
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	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
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			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	182,149.85	210,165.24	15.4%
Noncapitalized Equipment		4400	61,368.69	112,101.70	82.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			243,518.54	322,266.94	32.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	43,121.51	9,850.30	-77.2%
Dues and Memberships		5300	60.00	60.00	0.0%
Insurance		5400-5450	45,911.00	47,000.00	2.4%
Operations and Housekeeping Services		5500	180,832.10	189,500.00	4.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	39,433.87	41,378.30	4.9%
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	1,635,449.78	1,687,937.15	3.2%
Communications		5900	11,132.65	12,000.00	7.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,955,940.91	1,987,725.75	1.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
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					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
ROC/P Transfers of Apportionments					
To Districts or Charter Schools	6360	7221	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
To JPAs	6360	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
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					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
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, EXPENDITURES			2,199,459.45	2,309,992.69	5.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: Special Reserve Fund		8912	63,962.00	119,528.00	86.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			63,962.00	119,528.00	86.9%
INTERFUND TRANSFERS OUT					
To: Special Reserve Fund		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates					

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	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					
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)			63,962.00	119,528.00	86.9%

**2013-14 ANNUAL
SPECIAL RESERVE FUND
BUDGET**

CART SPECIAL RESERVE FUND

Summary of Special Reserve Fund Budget

I. 2013-14 REVENUES

A. Local Revenues

Local revenues are \$18,236 and are comprised solely of interest revenues.

<u>2013-14 Adopted</u>	<u>2013-14 Annual</u>	<u>Increase/(Decrease)</u>
\$ 15,000	\$ 18,236	\$ 3,236

B. Annual Special Reserve Fund Revenues

The total CART Special Reserve Fund revenues for 2013-14 are \$18,236.

<u>2013-14 Adopted</u>	<u>2013-14 Annual</u>	<u>Increase/(Decrease)</u>
\$ 15,000	\$ 18,236	\$ 3,236

II. 2013-14 EXPENDITURES

A. Other Outgo

Other Outgo expenditures are projected to be \$63,962 in the form of a transfer to CART's General Fund due to the technology refresh plan. This is unchanged from Third Quarter budget.

<u>2013-14 Adopted</u>	<u>2013-14 Annual</u>	<u>Increase/(Decrease)</u>
\$ 63,962	\$ 63,962	\$ -0-

B. Total Special Reserve Fund Expenditures

The total CART Special Reserve Fund expenditures are \$63,962.

<u>2013-14 Adopted</u>	<u>2013-14 Annual</u>	<u>Increase/(Decrease)</u>
\$ 63,962	\$ 63,962	\$ -0-

III. Fund Balance

The Center for Advanced Research & Technology's Special Reserve Fund balance for 2013-14 is \$1,403,733.

Beginning Balance 7/1/13, Audited	\$ 1,452,695
Revenues	18,236
Expenditures	<u>63,962</u>
Surplus/(Deficit)	<u>(45,726)</u>
Projected Ending Fund Balance	<u>\$ 1,406,969</u>
<u>Components of Ending Balance:</u>	
Designated for Tech. Refresh Plan	<u>119,528</u>
General Reserve	<u>\$ 1,287,441</u>

<u>All Years Summary of Sale of Property Funded Projects:</u>	
• 2006-07 Computer Refresh	\$ 142,370
• 2007 Building Renovations	22,520
• 2007-08 Computer Refresh	60,000
• 2007-08 Building Renovations	425,880
• 2011-12 Annex Emergency Repair	95,370
• 2013-14 Technology Refresh Budget	<u>63,962</u>
Total Support to Date	<u>\$ 810,102</u>

**2013-14 ANNUAL
SPECIAL RESERVE FUND REVENUES**

Annual Budget Change Report
Fiscal Year 7/1/2013 - 6/30/2014

Fund: 17 SubFund: -	Adopted Budget	3rd Quarter Budget	Annual Budget	Diff Btwn Annual & Adpt	Diff Btwn Annual & Q3	Pct Chg Annual & Adopted	Pct Chg Annual & Q3
17 - SPEC RESERVE NON-CAPITAL PROJ	\$15,000	\$15,000	\$18,236	\$3,236	\$3,236	21.6	21.6
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	15,000	15,000	18,236	3,236	3,236	21.6	21.6
	\$15,000	\$15,000	\$18,236	\$3,236	\$3,236	21.6	21.6
8600 - 8799 Other Local Revenue	\$15,000	\$15,000	\$18,236	\$3,236	\$3,236	21.6	21.6
Percent of Total	100.0%	100.0%	100.0%				

**2013-14 ANNUAL
SPECIAL RESERVE FUND
EXPENDITURES**

Annual Budget Change Report
Fiscal Year 7/1/2013 - 6/30/2014

Fund: 17 SubFund: -	Adopted Budget	3rd Quarter Budget	Annual Budget	Diff Btwn Annual & Adpt	Diff Btwn Annual & Q3	Pct Chg Annual & Adopted	Pct Chg Annual & Q3
17 - SPEC RESERVE NON-CAPITAL PROJ	\$63,962	\$63,962	\$63,962	\$0	\$0	0.0	0.0
7600 - 7629 Interfund Transfers Out							
7612 - Between General Fund and Special Reserve Fund							
761200 - TRANSFER GF TO SRF/RCA	63,962	63,962	63,962	0	0	0.0	0.0
	\$63,962	\$63,962	\$63,962	\$0	\$0	0.0	0.0
7600 - 7629 Interfund Transfers Out	\$63,962	\$63,962	\$63,962	\$0	\$0	0.0	0.0
Percent of Total	100.0%	100.0%	100.0%				

**2013-14 ANNUAL
STATE REQUIRED REPORT**

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
Leases and Rentals		8650	0.00	6,000.00	New
Interest		8660	4,095.95	5,000.00	22.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	651,349.05	592,189.00	-9.1%
All Other Fees and Contracts		8689	12,050.00	0.00	-100.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
All Other Local Revenue		8699	121,214.07	19,000.00	-84.3%
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%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
ROC/P Transfers					
From Districts or Charter Schools	6360	8791	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.0%
From JPAs	6360	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	1,329,646.00	1,504,646.00	13.2%
TOTAL, OTHER LOCAL REVENUE			2,118,355.07	2,126,835.00	0.4%
TOTAL, REVENUES			2,118,355.07	2,126,835.00	0.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
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	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
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			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	182,149.85	210,165.24	15.4%
Noncapitalized Equipment		4400	61,368.69	112,101.70	82.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			243,518.54	322,266.94	32.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	43,121.51	9,850.30	-77.2%
Dues and Memberships		5300	60.00	60.00	0.0%
Insurance		5400-5450	45,911.00	47,000.00	2.4%
Operations and Housekeeping Services		5500	180,832.10	189,500.00	4.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	39,433.87	41,378.30	4.9%
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	1,635,449.78	1,687,937.15	3.2%
Communications		5900	11,132.65	12,000.00	7.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,955,940.91	1,987,725.75	1.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
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					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
ROC/P Transfers of Apportionments					
To Districts or Charter Schools	6360	7221	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
To JPAs	6360	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
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					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
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, EXPENDITURES			2,199,459.45	2,309,992.69	5.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: Special Reserve Fund		8912	63,962.00	119,528.00	86.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			63,962.00	119,528.00	86.9%
INTERFUND TRANSFERS OUT					
To: Special Reserve Fund		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates					

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	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					
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)			63,962.00	119,528.00	86.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	43,121.51	9,850.30	-77.2%
Dues and Memberships		5300	60.00	60.00	0.0%
Insurance		5400-5450	45,911.00	47,000.00	2.4%
Operations and Housekeeping Services		5500	180,832.10	189,500.00	4.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	39,433.87	41,378.30	4.9%
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	1,635,449.78	1,687,937.15	3.2%
Communications		5900	11,132.65	12,000.00	7.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,955,940.91	1,987,725.75	1.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
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					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
ROC/P Transfers of Apportionments					
To Districts or Charter Schools	6360	7221	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
To JPAs	6360	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
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					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
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, EXPENDITURES			2,199,459.45	2,309,992.69	5.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: Special Reserve Fund		8912	63,962.00	119,528.00	86.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			63,962.00	119,528.00	86.9%
INTERFUND TRANSFERS OUT					
To: Special Reserve Fund		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates					

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	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					
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)			63,962.00	119,528.00	86.9%

Center for Advanced Research Technology (CART) JPA Fund for Other Than Capital Outlay Projects
 Fresno County Expenditures by Object

Unaudited Actuals

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Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,235.78	15,000.00	-17.7%
5) TOTAL, REVENUES			18,235.78	15,000.00	-17.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,235.78	15,000.00	-17.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	63,962.00	119,528.00	86.9%
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			(63,962.00)	(119,528.00)	86.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(45,726.22)	(104,528.00)	128.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,452,695.29	1,406,969.07	-3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,452,695.29	1,406,969.07	-3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,452,695.29	1,406,969.07	-3.1%
2) Ending Balance, June 30 (E + F1e)			1,406,969.07	1,302,441.07	-7.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%

Center for Advanced Research Technology (CART) JPA Fund for Other Than Capital Outlay Projects
 Fresno County

Unaudited Actuals

Expenditures by Object

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Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
d) Assigned Other Assignments		9780	1,406,969.07	1,302,441.07	-7.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Center for Advanced Research Technology (CART) JPA Fund for Other Than Capital Outlay Projects
 Fresno County

Unaudited Actuals

Expenditures by Object

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Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,402,382.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,587.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,406,969.07		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		

Center for Advanced Research Technology (CART) JPA Fund for Other Than Capital Outlay Projects
 Fresno County

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Expenditures by Object

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Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,406,969.07		

Center for Advanced Research Technology (CART) JPA Fund for Other Than Capital Outlay Projects
 Fresno County Expenditures by Object

Unaudited Actuals

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Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	18,235.78	15,000.00	-17.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,235.78	15,000.00	-17.7%
TOTAL, REVENUES			18,235.78	15,000.00	-17.7%

Center for Advanced Research Technology (CART) JPA Fund for Other Than Capital Outlay Projects
 Fresno County Expenditures by Object

Unaudited Actuals

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Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	63,962.00	119,528.00	86.9%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			63,962.00	119,528.00	86.9%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%

Center for Advanced Research Technology (CART) JPA Fund for Other Than Capital Outlay Projects
 Fresno County Expenditures by Object

Unaudited Actuals

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Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
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)			(63,962.00)	(119,528.00)	86.9%