

Center for Advanced Research & Technology

CART



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2020-21 Adopted Budget Report

June 16th, 2020

Prepared by Clovis Unified Senior Accountant, Kyle Ellis

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CENTER FOR ADVANCED RESEARCH & TECHNOLOGY

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CUSD Board Appointee
FUSD Board Appointee
FUSD District Superintendent
CUSD District Superintendent
Fresno Business Council Appointee
FUSD Private Sector Appointee

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.

Each year 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 Adopted Budget financial report is prepared for review by the Board prior to the start of a new fiscal year. 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 2020-21 Adopted Budget and its comparison to the 2019-20 Third Quarter Budget for revenues and expenditures. A summary of budget differences between major classifications of revenues and expenditures is included.

2020-21

Adopted Budget

June 16th, 2020

**2020-21 ADOPTED BUDGET
GENERAL FUND BUDGET**

**CART GENERAL
FUND**

Summary Revisions to General Fund Budget

The following narrative will summarize the major revenue and expenditure categories for the General Fund.

I. 2020-21 REVENUES

A. Local Revenues

Local Revenues changed from \$2,605,055 at Third Quarter to \$2,796,134 at Adopted, an increase of \$191,079. Local revenue consists of district contributions, FCSS ROP funding and district funding for capital outlay projects. The increase in revenue from Third Quarter to Adopted is due to increased contributions for the new Technology Refresh plan as well as adjustments per the Consumer Price Index (CPI) rate to base contribution amounts.

Change from 3rd Quarter to Adopted		\$ 191,079
<u>2019-20 Third Quarter</u>	<u>2020-21 Adopted Budget</u>	<u>Increase/(Decrease)</u>
\$ 2,605,055	\$ 2,796,134	\$ 191,079

B. Inter-fund Transfers In

Inter-fund Transfers changed from \$55,900 at Third Quarter to \$14,083 at Adopted, a decrease of \$41,817. This transfer is directly related to the CART Board approved Technology Refresh Plan. The contribution from the special reserve fund is designed to support the general reserve fund in maintaining its minimum reserve requirement.

Change from 3rd Quarter to Adopted		\$ (41,817)
<u>2019-20 Third Quarter</u>	<u>2020-21 Adopted Budget</u>	<u>Increase/(Decrease)</u>
\$ 55,900	\$ 14,083	\$ (41,817)

C. Annual General Fund Revenues

The total CART revenues changed from \$2,660,955 at Third Quarter to \$2,810,217 at Adopted, an increase of \$149,262.

Change from 3rd Quarter to Adopted		\$ 149,262
<u>2019-20 Third Quarter</u>	<u>2020-21 Adopted Budget</u>	<u>Increase/(Decrease)</u>
\$ 2,660,955	\$ 2,810,217	\$ 149,262

II. 2020-21 EXPENDITURES

A. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$177,159 at Third Quarter to \$396,350 at Adopted, an increase of \$219,191. The increase is due to a planned increase of Technology Refresh expenditures per the latest Board approved Five-Year Technology Refresh plan.

<u>Item</u>	<u>Budget Adj.</u>	
Technology Refresh	\$ 184,282	
Instructional Supplies	16,413	
Supplies Non-Classroom	12,634	
Food/In-House Meetings	3,162	
Other Supplies & Equipment	2,700	
Change from 3rd Quarter to Adopted	<u>\$ 219,191</u>	
	2019-20	2019-20
	<u>Third Quarter</u>	<u>Adopted Budget</u>
		<u>Increase/(Decrease)</u>
	\$ 177,159	\$ 396,350
		\$ 219,191

B. Contracted Services and Other Operating

Contracted Services and Other Operating expenditures changed from \$2,492,999 at Third Quarter to \$2,485,358 at Adopted, a decrease of \$7,641. The decrease is largely in contracted services and repair of equipment. Each year CART analyzes its budgets and adjusts budget where necessary for anticipated costs. Should a need for additional contracted services or repairs arise, budget will be reallocated during the year and reported accordingly.

<u>Item</u>	<u>Budget Adj</u>	
CUSD Salary & Benefit Adjustments	\$ 13,566	
FUSD Salary & Benefit Adjustments	13,845	
Other Services	107	
Software License	(1,889)	
Water/Sewer	(3,000)	
Legal Services	(4,500)	
Repair of Equipment	(8,620)	
Contract Services	<u>(17,150)</u>	
Change from 3rd Quarter to Adopted	<u>\$ (7,641)</u>	
	2019-20	2020-21
	<u>Third Quarter</u>	<u>Adopted Budget</u>
		<u>Increase/(Decrease)</u>
	\$ 2,492,999	\$ 2,485,358
		\$ (7,641)

C. Capital Outlay

Capital Outlay expenditures changed from \$1,187,775 at Third Quarter to \$0 at Adopted. This budget line is for CART’s projected costs for the 2018 and 2019 Summer capital improvement projects. Both FUSD and CUSD Boards have approved the contributions to fund these projects. These projects include improvements to the roof, clocks and PA system, telecom room cooling system and HVAC system. During 2020-21, this budget will be increased to account for any carryover from 2019-20 related to these projects.

Change from 3rd Quarter to Adopted		\$ (1,187,775)
2019-20	2020-21	
<u>Third Quarter</u>	<u>Adopted Budget</u>	<u>Increase/(Decrease)</u>
\$ 1,187,775	\$ 0	\$ (1,187,775)

D. Total General Fund Expenditures

Total General Fund expenditures changed from \$3,857,933 at Third Quarter to \$2,881,708 at Adopted, a decrease of \$71,491.

Change from 3rd Quarter to Adopted		\$ (71,491)
2019-20	2020-21	
<u>Third Quarter</u>	<u>Adopted Budget</u>	<u>Increase/(Decrease)</u>
\$ 3,857,933	\$ 2,881,708	\$ (71,491)

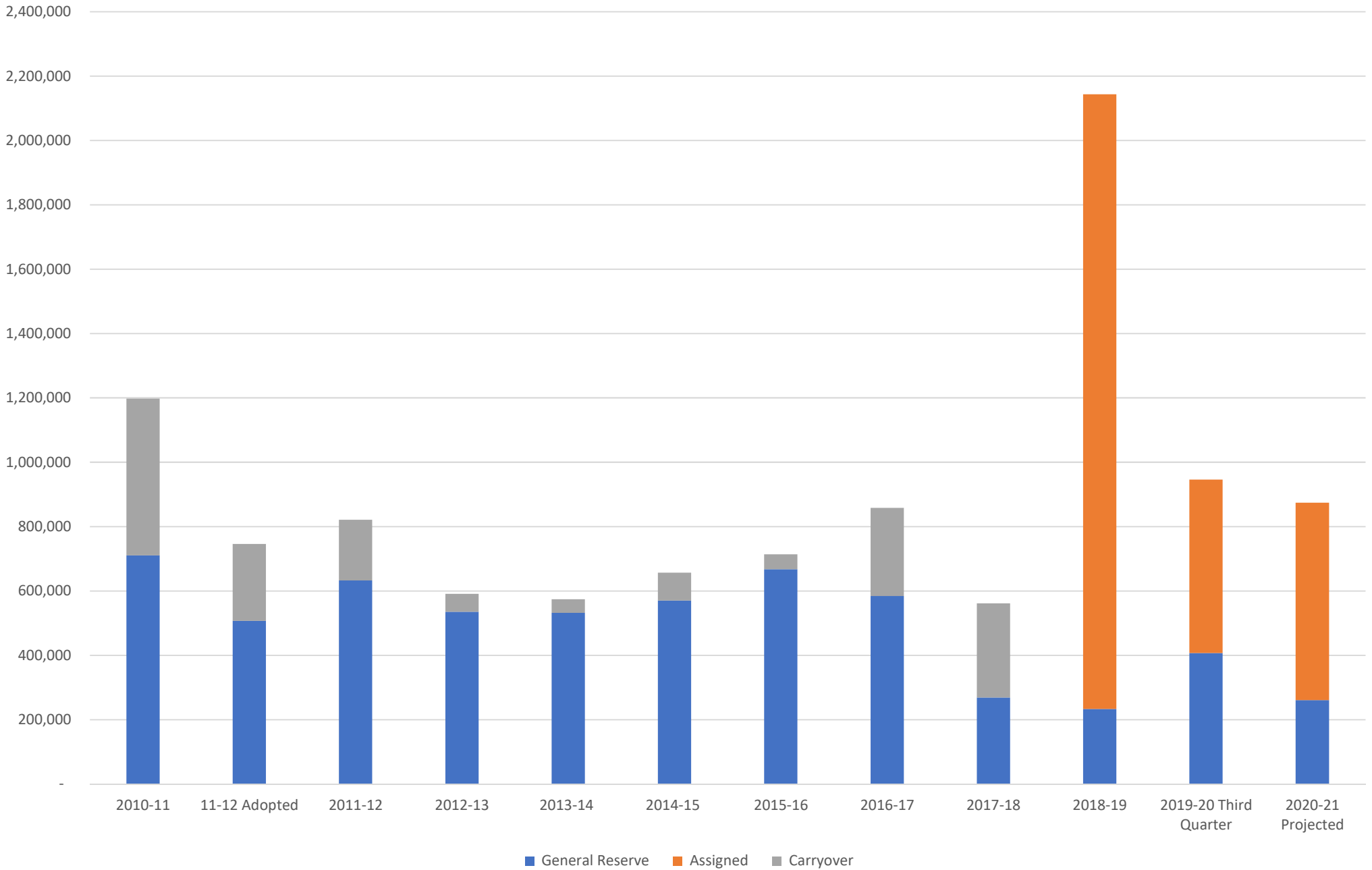
III. Fund Balance

The Center for Advanced Research & Technology’s projected General Fund ending fund balance for 2020-21, as of the Adopted budget is \$874,885.

<u>Beginning Balance 7/1/20, Projected</u>	\$ 946,376
Revenues	2,810,217
Expenditures	2,881,708
Surplus/(Deficit)	<u>(71,491)</u>
<u>Ending Balance 6/30/21, Projected</u>	<u>\$ 874,885</u>
Components of Ending Fund Balance:	
Assigned: Technology Refresh	242,211
Assigned: Capital Projects	<u>326,670</u>
General Reserve 6/30/21, Projected	<u>\$ 306,004</u>
General Reserve % of Expenditures	10.62%

**2020-21 ADOPTED BUDGET
ENDING FUND BALANCE GRAPH**

CART Ending Fund Balance History



**2020-21 ADOPTED BUDGET
GENERAL FUND DETAIL REPORT**

**Clovis Unified School District
Revenue / Expense Detail**

Fund 78 - CENTER FOR ADV RSCH & TECH	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)	
Beginning Balance	\$718,574	\$2,143,354	\$946,376	(\$1,196,978)	-55.85%
Revenue					
8100 - 8299 Federal Revenue					
8100 - 8299 Federal Revenue	\$0	\$0	\$0	\$0	N/A
8600 - 8799 Other Local Revenue					
866000 - LOC INTEREST INCOME/TREAS	\$26,645	\$15,000	\$10,000	(\$5,000)	-33.33%
867700 - LOC INTERAGENCY	\$536,928	\$536,928	\$100,000	(\$436,928)	-81.38%
868900 - LOC ALL OTH FEES	\$30,112	\$0	\$22,743	\$22,743	N/A
869900 - LOC OTHER REVENUE	\$5,288	\$2,500	\$32,500	\$30,000	1200.00%
879900 - TRANSFER FROM ALL OTHERS	\$3,887,576	\$2,050,627	\$2,630,891	\$580,264	28.30%
8600 - 8799 Other Local Revenue	\$4,486,548	\$2,605,055	\$2,796,134	\$191,079	7.33%
8900 - 8929 Interfund Transfers In					
891201 - TRANSFER BETWEEN GF AND SRF	\$255,900	\$55,900	\$14,083	(\$41,817)	-74.81%
8900 - 8929 Interfund Transfers In	\$255,900	\$55,900	\$14,083	(\$41,817)	-74.81%
8980 - 8999 Contributions					
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	N/A
Total Revenue	\$4,742,448	\$2,660,955	\$2,810,217	\$149,262	5.61%
Expenses					
4000 - 4999 Books and Supplies					
420000 - OTH BOOKS/LIBRARY	\$0	\$0	\$1,500	\$1,500	N/A
430000 - INSTRUCTIONAL SUPPLIES	\$56,133	\$35,588	\$50,032	\$14,444	40.59%
430005 - FOOD/IN-HOUSE MEETINGS	\$3,505	\$2,053	\$5,215	\$3,162	154.05%
430008 - SUPPLIES NON-CLASSROOM	\$54,835	\$37,147	\$49,053	\$11,906	32.05%

**Clovis Unified School District
Revenue / Expense Detail**

Fund 78 - CENTER FOR ADV RSCH & TECH	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)	
Expenses					
4000 - 4999 Books and Supplies					
430050 - SUPPLIES M&O	\$4,001	\$3,000	\$3,700	\$700	23.33%
440000 - EQUIP \$500-\$24999	\$275,216	\$99,371	\$286,850	\$187,479	188.66%
4000 - 4999 Books and Supplies	\$393,689	\$177,159	\$396,350	\$219,191	123.72%
5000 - 5999 Services and Other Operating Expenditures					
520000 - CONF/TRAVEL	\$11,374	\$7,933	\$6,500	(\$1,433)	-18.06%
545001 - PROPERTY INS	\$57,908	\$65,840	\$65,000	(\$840)	-1.28%
550030 - WATER/SEWER	\$6,279	\$10,000	\$7,000	(\$3,000)	-30.00%
550080 - PG&E	\$178,315	\$185,000	\$185,000	\$0	0.00%
560001 - NONCAPITALIZED IMPROVEMENTS	\$47,492	\$0	\$0	\$0	N/A
560002 - MAINTENANCE AGREEMENTS	\$0	\$0	\$500	\$500	N/A
560003 - ALARM SYSTEM	\$3,252	\$2,500	\$2,000	(\$500)	-20.00%
560005 - RENTAL	\$1,300	\$1,300	\$1,400	\$100	7.69%
560006 - REPAIR EQUIP	\$28,301	\$8,920	\$300	(\$8,620)	-96.64%
580002 - CONTRACT SERVICES	\$22,071	\$22,408	\$5,258	(\$17,150)	-76.54%
580004 - BUS USAGE / CART	\$13,118	\$12,143	\$12,450	\$307	2.53%
580005 - LEGAL SERVICES	\$11,618	\$7,000	\$2,500	(\$4,500)	-64.29%
580006 - ADVERTISING	\$4,188	\$14	\$1,292	\$1,278	9115.41%
580009 - FEES / OTHER	\$70	\$0	\$0	\$0	N/A
580010 - SOFTWARE LICENSE	\$28,826	\$33,539	\$31,650	(\$1,889)	-5.63%
580081 - CONTRACT/CUSD	\$198,353	\$198,353	\$198,353	\$0	0.00%
580082 - CONTRACT/FUSD CERTIFICATED	\$282,470	\$316,258	\$319,835	\$3,578	1.13%
580083 - CONTRACT/CUSD CERTIFICATED	\$562,595	\$570,470	\$584,136	\$13,666	2.40%
580084 - CONTRACT/FUSD CLASSIFIED	\$113,949	\$122,776	\$124,244	\$1,468	1.20%
580085 - CONTRACT/CUSD CLASSIFIED	\$253,449	\$251,500	\$248,149	(\$3,351)	-1.33%
580086 - CONTRACT/FUSD ADMIN	\$110,689	\$119,656	\$116,278	(\$3,378)	-2.82%
580088 - CONTRACT/FUSD BENEFITS	\$200,382	\$207,513	\$219,690	\$12,177	5.87%

**Clovis Unified School District
Revenue / Expense Detail**

Fund 78 - CENTER FOR ADV RSCH & TECH	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)	
Expenses					
5000 - 5999 Services and Other Operating Expenditures					
580089 - CONTRACT/CUSD BENEFITS	\$331,482	\$347,771	\$351,022	\$3,251	0.93%
590001 - PHONE CERTIFICATED	\$1,378	\$1,300	\$1,300	\$0	0.00%
590005 - COMMUNICATION/POSTAGE	\$536	\$805	\$1,500	\$695	86.34%
5000 - 5999 Services and Other Operating Expenditures	\$2,469,395	\$2,492,999	\$2,485,358	(\$7,641)	-0.31%
6000 - 6999 Capital Outlay					
620000 - BLDG/IMPRV OF BLDG	\$368,645	\$1,187,775	\$0	(\$1,187,775)	-100.00%
620005 - PLAN/OTHER	\$9,678	\$0	\$0	\$0	N/A
620006 - CONSTRUCTION	\$76,261	\$0	\$0	\$0	N/A
6000 - 6999 Capital Outlay	\$454,584	\$1,187,775	\$0	(\$1,187,775)	-100.00%
Total Expenses	\$3,317,668	\$3,857,933	\$2,881,708	(\$976,225)	-25.30%
Ending Balance Fund 78 - CENTER FOR ADV RSCH & TECH	\$2,143,354	\$946,376	\$874,885	(\$71,491)	-7.55%

**2020-21 ADOPTED BUDGET
MULTI-YEAR PROJECTION**



MULTI-YEAR PROJECTION

ASSUMPTIONS:

- Fresno County CTE Operations Revenues
 - ✓ Operations revenues change from \$536,928 for 2019-20 to \$100,000 in 2020-21. Section 8 of the JPA agreement states that “should there be any reduction to CART’s receipt of ROP Operations Funding, the District will share equally to cover the amount of reduced funding.” Based on the Fresno CTE (ROP) award for CART for 2020-21, both districts will need to increase their funding due to this change in ROP revenues. FUSD and CUSD will share the burden of making up the funding gap (\$436,928) created by the absence of funding from FCSS.
- CART’s deficit for 2020-21 is projected to be \$71,491.
- On Wednesday May 20, 2020 both FUSD and CUSD Boards approved a new five-year technology refresh plan. This plan will begin in fiscal year 2020-21.
 - ✓ New 2020-21 through 2024-25 plan
 - For each fiscal year, FUSD and CUSD will each contribute \$144,000.
 - The CART Foundation will raise/contribute a minimum of \$30,000 a year for Technology Refresh.
 - Planned expenditures include the refresh of student computers, software, network and audio-visual.
- District contributions will increase July 1 of each fiscal year by an amount equal to the Consumer Price Index (CPI)
 - ✓ For 2020-21 and 2021-22 a projected CPI of 2.99% and 1.73% is used respectively.
- Salary/benefit expenditures (accounted for in the services and other operating line of the MYP) assumptions:
 - ✓ Due to COVID-19, neither FUSD nor CUSD have planned salary schedule increases. The changes in personnel costs for the 2020-21 Adopted budget result from step & column adjustments as well as updates to statutory benefits.
- Capital Outlay Projects
 - ✓ Both FUSD and CUSD have agreed to fund capital improvement projects for CART. These projects began in 2017-18 and will run through 2020-21. The projects include improvements to the roof, clocks, PA systems and HVAC. The savings from the current phase of the project will be held in the reserves for use on the next phase, slurry & restriping the parking lot.
- Solar
 - ✓ CART is currently reviewing a proposal to enter into a Power Purchasing Agreement (PPA) for solar energy. If approved, utility cost savings could be realized in 2021-22. Utility budgets have been updated to include the energy efficiency savings projected to be realized by the proposed solar project (2021-22 and 2022-23 on the MYP).

CENTER FOR ADVANCED RESEARCH AND TECHNOLOGY
General Fund
Three Year Financial History, Adopted, Three Year Projection

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	Actuals	Actuals	Third Quarter	Projected	Projected	Projected	Projected
Revenues							
District Contribution	1,573,124	1,615,902	1,791,635	2,274,872	2,342,891	2,383,423	2,433,952
Additional Contribution Needed from Districts							
Consumer Price Index (CPI) Adj.	42,789	52,032	58,992	68,019	40,532	50,529	55,007
Technology Refresh	440,900	455,900	255,900	318,000	318,000	318,000	318,000
Capital Outlay Projects	262,002	1,974,150	-	-	-	-	-
Other Local Revenue	370,969	644,464	554,428	149,326	135,243	135,243	135,243
Total Revenue	2,689,783	4,742,448	2,660,955	2,810,217	2,836,666	2,887,195	2,942,202
\$ Increase/(decrease)	(156,124)	2,052,665	(2,081,493)	149,262	26,449	50,529	55,007
% Increase/(decrease)	-121.20%	76.31%	-43.89%	5.61%	0.94%	1.78%	1.91%
Expenditures							
Books and Supplies	111,710	106,694	75,092	110,000	110,000	110,000	110,000
Technology Refresh	201,183	356,023	151,921	318,000	318,000	318,000	318,000
Services and Other Operating	2,254,774	2,400,367	2,443,145	2,453,708	2,469,138	2,512,655	2,553,509
Capital Outlay	262,002	454,584	1,187,775	-	-	-	-
Total Expenditures	2,829,669	3,317,668	3,857,933	2,881,708	2,897,138	2,940,655	2,981,509
\$ Increase/(decrease)	127,927	487,999	540,265	(976,225)	15,430	43,517	40,853
% Increase/(decrease)	4.73%	17.25%	16.28%	-25.30%	0.54%	1.50%	1.39%
Beginning Fund Balance	858,460	718,574	2,143,354	946,376	874,885	814,413	760,953
Surplus/Deficit ⁽¹⁾	(139,886)	1,424,780	(1,196,978)	(71,491)	(60,472)	(53,461)	(39,307)
Ending Fund Balance	\$ 718,574	\$ 2,143,354	\$ 946,376	\$ 874,885	\$ 814,413	\$ 760,953	\$ 721,646
Designated for Tech Refresh	293,355	393,292	242,211	242,211	242,211	242,211	242,211
Designated for Capital Projects		1,516,445	326,670	326,670	326,670	326,670	326,670
General Reserve	\$ 425,219	\$ 233,617	\$ 377,495	\$ 306,004	\$ 245,532	\$ 192,071	\$ 152,764
One Time Items ⁽²⁾			\$ 1,093,827				
Ongoing Operating Deficit ⁽¹⁺²⁾			\$ (103,151)	\$ (71,491)	\$ (60,472)	\$ (53,461)	\$ (39,307)
CART General Fund Reserve %	15.03%	7.04%	9.78%	10.62%	8.47%	6.53%	5.12%
CUSD/FUSD Funded Personnel \$	2,995,572	\$ 3,109,728	\$ 3,296,155	\$ 3,418,400	\$ 3,486,768	\$ 3,556,504	\$ 3,627,634
Total CART Reserve %	7.30%	3.63%	5.28%	4.86%	3.85%	2.96%	2.31%

**Total" includes all expenditures posted to the CART General Fund, FUSD and CUSD financials.

Assumptions:

2% salary & benefits cost increase in 2021-22 and beyond.

CUSD Administrative fee, Maintenance and Grounds remains flat at \$198K total.

In 2020-21, FCSS ROP contribution will be reduced to \$100K per year. The funding gap will be covered by CUSD/FUSD equally.

\$255,000 of Technology Refresh carryover will be kept in general reserves to meet the 5% reserve requirement.

**2020-21 ADOPTED BUDGET
STATE REQUIRED REPORT**

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	2,605,055.00	2,796,134.33	7.3%
5) TOTAL, REVENUES			2,605,055.00	2,796,134.33	7.3%
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	177,159.46	396,349.99	123.7%
5) Services and Other Operating Expenditures		5000-5999	2,492,998.62	2,485,357.89	-0.3%
6) Capital Outlay		6000-6999	1,187,774.82	0.00	-100.0%
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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
9) TOTAL, EXPENDITURES			3,857,932.90	2,881,707.88	-25.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,252,877.90)	(85,573.55)	-93.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	55,900.00	14,083.00	-74.8%
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			55,900.00	14,083.00	-74.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,196,977.90)	(71,490.55)	-94.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,143,353.67	946,375.77	-55.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,143,353.67	946,375.77	-55.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,143,353.67	946,375.77	-55.8%
2) Ending Balance, June 30 (E + F1e)			946,375.77	874,885.22	-7.6%
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 Items		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%

Description	Resource Codes	Object Codes	2019-20	2020-21	Percent Difference
			Estimated Actuals	Budget	
d) Assigned					
Other Assignments		9780	568,881.00	568,881.00	0.0%
Technology Refresh	0000	9780		242,211.00	
Capital Projects	0000	9780		326,670.00	
Technology Refresh	0000	9780	242,211.00		
Capital Projects	0000	9780	326,670.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	377,494.77	306,004.22	-18.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	0.00		
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 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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%
Donated Food Commodities		8221	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%
Career and Technical Education	3500-3599	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%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
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%
Drug/Alcohol/Tobacco Funds	6695	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,000.00	10,000.00	-33.3%
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	536,928.00	100,000.00	-81.4%
All Other Fees and Contracts		8689	0.00	22,743.25	New
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
All Other Local Revenue		8699	2,500.00	32,500.00	1200.0%
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	2019-20 Estimated Actuals	2020-21 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	2,050,627.00	2,630,891.08	28.3%
TOTAL, OTHER LOCAL REVENUE			2,605,055.00	2,796,134.33	7.3%
TOTAL, REVENUES			2,605,055.00	2,796,134.33	7.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	2019-20	2020-21	Percent
			Estimated Actuals	Budget	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	1,500.00	New
Materials and Supplies		4300	77,788.03	107,999.99	38.8%
Noncapitalized Equipment		4400	99,371.43	286,850.00	188.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			177,159.46	396,349.99	123.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,932.96	6,500.00	-18.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	65,840.00	65,000.00	-1.3%
Operations and Housekeeping Services		5500	195,000.00	192,000.00	-1.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,719.74	4,200.00	-67.0%
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	2,209,400.92	2,214,857.89	0.2%
Communications		5900	2,105.00	2,800.00	33.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,492,998.62	2,485,357.89	-0.3%
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	1,187,774.82	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,187,774.82	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	2019-20 Estimated Actuals	2020-21 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			3,857,932.90	2,881,707.88	-25.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: Special Reserve Fund		8912	55,900.00	14,083.00	-74.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			55,900.00	14,083.00	-74.8%
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	2019-20 Estimated Actuals	2020-21 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)			55,900.00	14,083.00	-74.8%

**2020-21 ADOPTED BUDGET
SPECIAL RESERVE FUND**

CART SPECIAL RESERVE FUND

Summary of Special Reserve Fund Budget

The following narrative will summarize the major revenue and expenditure categories for the Special Reserve Fund.

I. 2020-21 REVENUES

A. Local Revenues

Special Reserve Fund Local Revenues changed from \$1,036 at Third Quarter to \$500 at Adopted. Local Revenues are comprised solely of interest revenues.

Change from 3rd Quarter to Adopted		\$ (536)
<u>2019-20</u>	<u>2020-21</u>	
<u>Third Quarter</u>	<u>Adopted Budget</u>	<u>Increase/(Decrease)</u>
\$ 1,036	\$ 500	\$ (536)

B. Special Reserve Fund Revenues

The total CART Special Reserve Fund revenues for the 2020-21 Adopted budget are projected to be \$500.

Change from 3rd Quarter to Adopted		\$ (536)
<u>2019-20</u>	<u>2020-21</u>	
<u>Third Quarter</u>	<u>Adopted Budget</u>	<u>Increase/(Decrease)</u>
\$ 1,036	\$ 500	\$ (536)

II. 2020-21 EXPENDITURES

A. Other Outgo

Other Outgo expenditures changed from \$55,900 at Third Quarter to \$14,083 at Adopted. This represents a transfer to CART’s General Fund to support the general fund operating budget.

Change from 3rd Quarter to Adopted		\$ (41,817)
<u>2019-20 Third Quarter</u>	<u>2020-21 Adopted Budget</u>	<u>Increase/(Decrease)</u>
\$ 55,900	\$ 14,083	\$ (41,817)

B. Total Special Reserve Fund Expenditures

The total CART Special Reserve Fund expenditures changed from \$55,900 at Third Quarter to \$14,083 at Adopted Budget.

Change from 3rd Quarter to Adopted		\$ (41,817)
<u>2019-20 Third Quarter</u>	<u>2020-21 Adopted Budget</u>	<u>Increase/(Decrease)</u>
\$ 55,900	\$ 14,083	\$ (41,817)

III. Fund Balance

The Center for Advanced Research & Technology’s projected Special Reserve ending fund balance for Adopted 2020-21 is \$27,527.

Beginning Balance 7/1/20, Projected	\$ 14,083
Revenues	500
Expenditures	<u>14,083</u>
Surplus/(Deficit)	<u>(13,583)</u>
Ending Balance, 6/30/21, Projected	<u>\$ 500</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	63,962
• 2014-15 Technology Refresh	119,528
• 2015-16 Technology Refresh	273,900
• 2016-17 Technology Refresh	508,900
• 2017-18 Technology Refresh	240,900
• 2018-19 Technology Refresh	255,900
• 2019-20 Technology Refresh	55,900
Total Support to Date	<u>\$2,265,130</u>

**2020-21 ADOPTED BUDGET
SPECIAL RESERVE FUND DETAIL**

**Clovis Unified School District
Revenue / Expense Detail**

Fund 17 - SPEC RESERVE NON-CAPITAL PROJ	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)	
Beginning Balance	\$319,327	\$68,947	\$14,083	(\$54,864)	-79.57%
Revenue					
8600 - 8799 Other Local Revenue					
866000 - LOC INTEREST INCOME/TREAS	\$5,520	\$1,036	\$500	(\$536)	-51.74%
8600 - 8799 Other Local Revenue	\$5,520	\$1,036	\$500	(\$536)	-51.74%
8980 - 8999 Contributions					
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	N/A
Total Revenue	\$5,520	\$1,036	\$500	(\$536)	-51.74%
Expenses					
7600 - 7629 Interfund Transfers Out					
761200 - TRANSFER GF TO SRF/RCA	\$255,900	\$55,900	\$14,083	(\$41,817)	-74.81%
7600 - 7629 Interfund Transfers Out	\$255,900	\$55,900	\$14,083	(\$41,817)	-74.81%
Total Expenses	\$255,900	\$55,900	\$14,083	(\$41,817)	-74.81%
Ending Balance Fund 17 - SPEC RESERVE NON-CAPITAL PROJ	\$68,947	\$14,083	\$500	(\$13,583)	-96.45%

**2020-21 ADOPTED BUDGET
SPECIAL RESERVE FUND
MULTI-YEAR PROJECTION**

CENTER FOR ADVANCED RESEARCH AND TECHNOLOGY
Special Reserve Fund
Three Year Financial History, Adopted Budget, Third Quarter, Three Year Projection

	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
	<u>Actuals</u>	<u>Actuals</u>	<u>Adopted</u>	<u>Third Quarter</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenue								
Other Local Revenue	\$ 9,923	\$ 5,520	\$ 10,000	\$ 1,036	\$ 500	\$ 500	\$ 500	\$ 500
Total Revenue	9,923	5,520	10,000	1,036	500	500	500	500
\$ Increase/(decrease)	1,356	(4,403)	4,480	(4,484)	(9,500)	-	-	-
% Increase/(decrease)	15.83%	-44.37%	81.16%	-81.23%	-95.00%	0.00%	0.00%	0.00%
Expenditures								
Other Outgo	240,900	255,900	55,900	55,900	14,083	-	-	-
Total Expenditures	240,900	255,900	55,900	55,900	14,083	-	-	-
\$ Increase/(decrease)	(268,000)	15,000	(200,000)	(200,000)	(41,817)	(14,083)	-	-
Beginning Fund Balance	550,304	319,327	68,947	68,947	14,083	500	1,000	1,500
Fiscal Year Transactions	(230,977)	(250,380)	(45,900)	(54,864)	(13,583)	500	500	500
Adjustments	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ 319,327	\$ 68,947	\$ 23,047	\$ 14,082.85	\$ 500	\$ 1,000	\$ 1,500	\$ 2,000
Designated for Tech Refresh	255,900	55,900	-	-	-	-	-	-
General Reserve	\$ 63,427	\$ 13,047	\$ 23,047	\$ 14,083	\$ 500	\$ 1,000	\$ 1,500	\$ 2,000

**2020-21 ADOPTED BUDGET
SPECIAL RESERVE FUND
STATE REQUIRED REPORT**

July 1 Budget

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

10 76554 0000000
 Form 17

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	1,036.14	500.00	-51.7%
5) TOTAL, REVENUES			1,036.14	500.00	-51.7%
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%

July 1 Budget

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

10 76554 000000
 Form 17

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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)			1,036.14	500.00	-51.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	55,900.00	14,083.00	-74.8%
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			(55,900.00)	(14,083.00)	-74.8%

July 1 Budget

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

10 76554 000000
 Form 17

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(54,863.86)	(13,583.00)	-75.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	68,947.08	14,083.22	-79.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,947.08	14,083.22	-79.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,947.08	14,083.22	-79.6%
2) Ending Balance, June 30 (E + F1e)			14,083.22	500.22	-96.4%
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 Items		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%

July 1 Budget

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

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 Form 17

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
d) Assigned					
Other Assignments		9780	14,083.22	500.22	-96.4%
Reserved for Operating Fund Transfer	0000	9780		500.22	
Reserved for Operating Fund Transfer	0000	9780	14,083.22		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget

Center for Advanced Research Technology (CART) JPA Fund for Other Than Capital Outlay Projects
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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		

July 1 Budget

Center for Advanced Research Technology (CART) JPA Fund for Other Than Capital Outlay Projects
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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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 (G9 + H2) - (I6 + J2)			0.00		

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

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,036.14	500.00	-51.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,036.14	500.00	-51.7%
TOTAL, REVENUES			1,036.14	500.00	-51.7%

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	55,900.00	14,083.00	-74.8%
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			55,900.00	14,083.00	-74.8%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%

July 1 Budget

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

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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)			(55,900.00)	(14,083.00)	-74.8%