

Center for Advanced Research & Technology

CART



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FUSD Interim District Superintendent
CUSD District Superintendent
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2017-18
Adopted Budget

June 20, 2017

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CENTER FOR ADVANCED RESEARCH & TECHNOLOGY

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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 sixteen (16) 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 2017-18 Adopted Budget and its comparison to the 2016-17 Second Interim budget for revenues and expenditures. A summary of budget differences between major classifications of revenues and expenditures is included.

2017-18

Adopted Budget

June 20, 2017

**2017-18 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. 2017-18 REVENUES

A. Local Revenues

Local Revenues for the 2017-18 Adopted Budget of \$2,500,822, compared to \$2,491,920 as of the 2016-17 Second Interim budget, represents an increase of \$8,902. The Transfers In from Districts increased due to an agreement by each member district to contribute an additional \$100,000 a year, beginning in the 2017-18 fiscal year, to support the CART Technology Refresh plan. Additionally, the Joint Power’s Authority (JPA) Operating Agreement approved an annual increase to each district’s contribution by an amount equal to the California CPI percentage. The increases were offset by a decrease due to a one-time contribution, from each District, in the 2016-17 fiscal year, to fund a deferred maintenance project. The net increase to the Transfers In from Districts was offset by a decrease in Fresno CTE revenues related to the removal of prior year carryover from the 2017-18 Adopted Budget.

<u>Item</u>	<u>Budget Adj.</u>
Transfers In From Districts	\$ 155,391
Other Local Revenues	1,500
Fresno CTE Revenue	<u>(147,989)</u>
Change from Second Interim to Adopted	\$ 8,902

<u>2016-17</u>	<u>2017-18</u>	
<u>Second Interim</u>	<u>Adopted Budget</u>	<u>Increase/(Decrease)</u>
\$ 2,491,920	\$2,500,822	\$ 8,902

B. Inter-fund Transfers In

Inter-fund Transfer In for the 2017-18 Adopted Budget are \$240,900, compared to \$508,900 as of the 2016-17 Second Interim budget, represents a decrease of \$268,000. This is directly related to the CART Board approved Technology Refresh Plan.

Change from Second Interim to Adopted	\$ (268,000)	
	<u>2016-17</u>	<u>2017-18</u>
	<u>Second Interim</u>	<u>Adopted Budget</u>
	\$ 508,900	\$ 240,900
		\$ (268,000)

C. Annual General Fund Revenues

The total CART revenues for the 2017-18 Adopted Budget are \$2,741,722. This represents a decrease of \$259,098 when compared to the 2016-17 Second Interim budget.

Change from Second Interim to Adopted		\$ (259,098)
<u>2016-17</u>	<u>2017-18</u>	
<u>Second Interim</u>	<u>Adopted Budget</u>	<u>Increase/(Decrease)</u>
\$ 3,000,820	\$2,741,722	\$ (259,098)

II. 2017-18 EXPENDITURES

A. Books, Supplies and Other Materials

Books, Supplies and Other Materials for the 2017-18 Adopted Budget are \$536,064, compared to the 2016-17 Second Interim budget of \$739,138, represents a decrease of \$203,074. The decrease is due to the removal of Fresno CTE carryover in the Adopted Budget and a decrease in the technology refresh planned purchases for the 2017-18 fiscal year.

<u>Item</u>	<u>Budget Adj.</u>
Technology Refresh Purchases	\$ (55,085)
Fresno CTE Carryover	<u>(147,989)</u>
Change from Second Interim to Adopted	<u>\$ (203,074)</u>
<u>2016-17</u>	<u>2017-18</u>
<u>Second Interim</u>	<u>Adopted Budget</u>
<u>Increase/(Decrease)</u>	
\$739,138	\$536,064
	\$ (203,074)

B. Contracted Services and Other Operating

Contracted Services and Other Operating expenditures for the 2017-18 Adopted Budget of \$2,266,552, compared to the 2016-17 Second Interim budget of \$2,317,189, represents a decrease of \$50,637. The change is primarily due to the one-time approval of the Geek Wise contract in 2016-17. If the site and Board approve the contract for the 2017-18 fiscal year, budget will be added accordingly. This decrease was offset by an increase to the cost of salary and benefit reimbursements to member districts for site administration, technology, and business support. The changes are as follows:

<u>Item</u>	<u>Budget Adj.</u>	
Salary/Benefits	\$	29,358
Geek Wise Contract		(79,995)
Change from Second Interim to Adopted	\$	(50,637)
	<u>2016-17</u>	<u>2017-18</u>
	<u>Second Interim</u>	<u>Adopted Budget</u>
	\$2,317,189	\$2,266,552
		\$ (50,637)

C. Capital Outlay

CART has \$-0- in Capital Outlay expenditures planned for the 2017-18 Adopted Budget.

Change from Second Interim to Adopted		\$(25,080)
<u>2016-17</u>	<u>2017-18</u>	
<u>Second Interim</u>	<u>Adopted Budget</u>	<u>Increase/(Decrease)</u>
\$25,080	\$-0-	\$(25,080)

D. Total General Fund Expenditures

Total General Fund expenditures for the 2017-18 Adopted Budget are \$2,802,616. This represents a decrease of \$278,791 when compared to the 2016-17 Second Interim budget of \$3,081,407.

Change from Second Interim to Adopted		\$ (278,791)
<u>2016-17</u>	<u>2017-18</u>	
<u>Second Interim</u>	<u>Adopted Budget</u>	<u>Increase/(Decrease)</u>
\$3,081,407	\$2,802,616	\$(278,791)

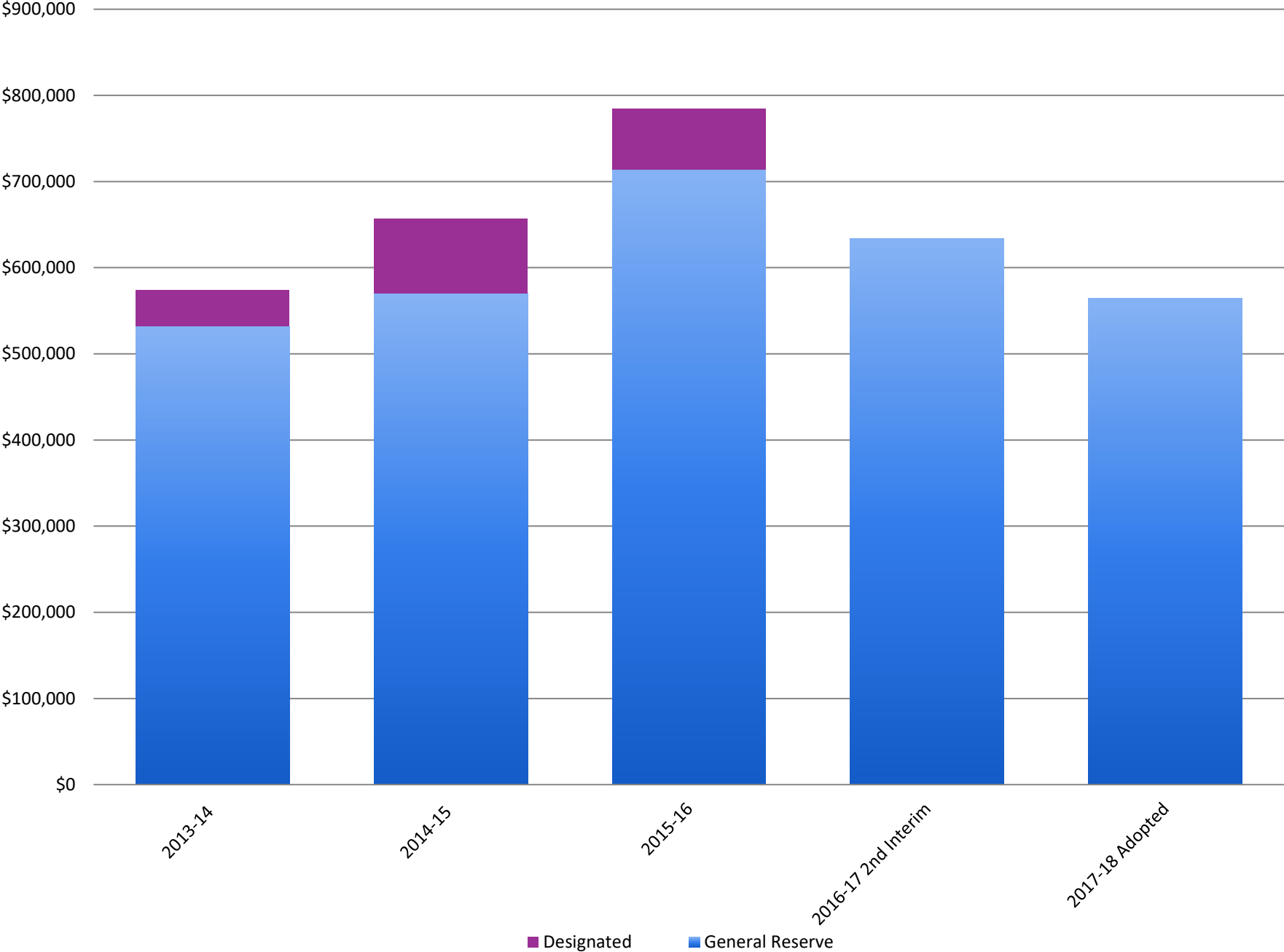
III. Fund Balance

The Center for Advanced Research & Technology's projected General Fund ending fund balance for 2017-18, as of the Adopted Budget, is \$572,814.

Beginning Balance 7/1/17, projected	\$ 633,708
Revenues	2,741,722
Expenditures	<u>2,802,616</u>
Surplus/(Deficit)	<u>(60,894)</u>
Ending Balance, 6/30/18, projected	<u>\$ 572,814</u>

**2017-18 ADOPTED BUDGET
ENDING FUND BALANCE GRAPH**

CART Ending Fund Balance History



**2017-18 ADOPTED BUDGET
GENERAL FUND DETAIL REPORT**

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

Fund 78 - CENTER FOR ADV RSCH & TECH	2015-16 Actuals	2016-17 Estimated Actuals Q2	2017-18 Adopted Budget	2016-17 vs 2017-18 Increase/(Decrease)	
Beginning Balance	\$656,901	\$714,295	\$633,708	(\$80,587)	-11.28%
Revenue					
8100 - 8299 Federal Revenue					
8100 - 8299 Federal Revenue	\$0	\$0	\$0	\$0	N/A
8600 - 8799 Other Local Revenue					
865000 - LOC LEASES & RENTAL	\$0	\$6,000	\$0	(\$6,000)	-100.00%
866000 - LOC INTEREST INCOME/TREAS	\$4,707	\$8,500	\$8,500	\$0	0.00%
867700 - LOC INTERAGENCY	\$754,040	\$762,909	\$614,920	(\$147,989)	-19.40%
868900 - LOC ALL OTH FEES	\$23,415	\$12,000	\$24,000	\$12,000	100.00%
869900 - LOC OTHER REVENUE	\$55,873	\$7,000	\$2,500	(\$4,500)	-64.29%
879900 - TRANSFER FROM ALL OTHERS	\$1,605,157	\$1,695,511	\$1,850,902	\$155,391	9.16%
8600 - 8799 Other Local Revenue	\$2,443,191	\$2,491,920	\$2,500,822	\$8,902	0.36%
8900 - 8929 Interfund Transfers In					
891201 - TRANSFER BETWEEN GF AND SRF	\$273,900	\$508,900	\$240,900	(\$268,000)	-52.66%
8900 - 8929 Interfund Transfers In	\$273,900	\$508,900	\$240,900	(\$268,000)	-52.66%
8980 - 8999 Contributions					
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	N/A
Total Revenue	\$2,717,091	\$3,000,820	\$2,741,722	(\$259,098)	-8.63%
Expenses					
4000 - 4999 Books and Supplies					
430000 - INSTRUCTIONAL SUPPLIES	\$122,258	\$148,409	\$94,995	(\$53,414)	-35.99%
430001 - SUPPLIES CARRYOVER	\$0	\$72,932	\$0	(\$72,932)	-100.00%
430005 - FOOD/IN-HOUSE MEETINGS	\$2,820	\$2,425	\$2,225	(\$200)	-8.25%

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

Fund 78 - CENTER FOR ADV RSCH & TECH	2015-16 Actuals	2016-17 Estimated Actuals Q2	2017-18 Adopted Budget	2016-17 vs 2017-18 Increase/(Decrease)	
Expenses					
4000 - 4999 Books and Supplies					
430008 - SUPPLIES NON-CLASSROOM	\$21,588	\$23,322	\$25,070	\$1,748	7.50%
430050 - SUPPLIES M&O	\$7,493	\$6,850	\$6,850	\$0	0.00%
440000 - EQUIP \$500-\$24999	\$285,397	\$485,200	\$406,924	(\$78,276)	-16.13%
4000 - 4999 Books and Supplies	\$439,555	\$739,138	\$536,064	(\$203,074)	-27.47%
5000 - 5999 Services and Other Operating Expenditures					
510000 - SUBAGREEMENTS FOR SERVICES	\$0	\$54,995	\$0	(\$54,995)	-100.00%
520000 - CONF/TRAVEL	\$36,270	\$15,635	\$18,050	\$2,415	15.45%
530000 - DUES & MEMBERSHIP	\$0	\$60	\$0	(\$60)	-100.00%
545001 - PROPERTY INS	\$43,290	\$48,079	\$48,079	\$0	0.00%
550030 - WATER/SEWER	\$12,744	\$16,000	\$10,000	(\$6,000)	-37.50%
550040 - GARBAGE	\$0	\$3,500	\$0	(\$3,500)	-100.00%
550050 - PEST CONTROL	\$720	\$0	\$0	\$0	N/A
550080 - PG&E	\$184,286	\$185,000	\$200,000	\$15,000	8.11%
560002 - MAINTENANCE AGREEMENTS	\$0	\$1,000	\$1,000	\$0	0.00%
560003 - ALARM SYSTEM	\$3,256	\$3,000	\$3,000	\$0	0.00%
560006 - REPAIR EQUIP	\$29,460	\$8,300	\$800	(\$7,500)	-90.36%
580001 - CONT FOR PER SERV/INDIVIDUAL	\$20,280	\$0	\$0	\$0	N/A
580002 - CONTRACT SERVICES	\$12,102	\$50,000	\$13,000	(\$37,000)	-74.00%
580004 - BUS USAGE / CART	\$14,029	\$19,775	\$19,175	(\$600)	-3.03%
580005 - LEGAL SERVICES	\$2,376	\$7,500	\$1,200	(\$6,300)	-84.00%
580006 - ADVERTISING	\$188	\$220	\$220	\$0	0.00%
580008 - FEES/ADMISSION - STUDENTS	\$1,270	\$760	\$760	\$0	0.00%
580010 - SOFTWARE LICENSE	\$11,335	\$15,850	\$21,350	\$5,500	34.70%
580081 - CONTRACT/CUSD	\$131,250	\$196,805	\$198,353	\$1,548	0.79%
580082 - CONTRACT/FUSD CERTIFICATED	\$368,862	\$363,308	\$363,279	(\$29)	-0.01%
580083 - CONTRACT/CUSD CERTIFICATED	\$486,825	\$539,246	\$551,826	\$12,580	2.33%

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

Fund 78 - CENTER FOR ADV RSCH & TECH	2015-16 Actuals	2016-17 Estimated Actuals Q2	2017-18 Adopted Budget	2016-17 vs 2017-18 Increase/(Decrease)	
Expenses					
5000 - 5999 Services and Other Operating Expenditures					
580084 - CONTRACT/FUSD CLASSIFIED	\$114,776	\$102,477	\$99,181	(\$3,296)	-3.22%
580085 - CONTRACT/CUSD CLASSIFIED	\$219,304	\$227,039	\$224,866	(\$2,173)	-0.96%
580088 - CONTRACT/FUSD BENEFITS	\$172,416	\$176,599	\$184,344	\$7,745	4.39%
580089 - CONTRACT/CUSD BENEFITS	\$238,424	\$275,041	\$301,869	\$26,828	9.75%
590001 - PHONE CERTIFICATED	\$9,964	\$5,000	\$5,000	\$0	0.00%
590005 - COMMUNICATION/POSTAGE	\$1,223	\$2,000	\$1,200	(\$800)	-40.00%
5000 - 5999 Services and Other Operating Expenditures	\$2,114,648	\$2,317,189	\$2,266,552	(\$50,637)	-2.19%
6000 - 6999 Capital Outlay					
617000 - LAND IMPROVEMENTS	\$39,590	\$0	\$0	\$0	N/A
620000 - BLDG/IMPRV OF BLDG	\$65,905	\$25,080	\$0	(\$25,080)	-100.00%
6000 - 6999 Capital Outlay	\$105,495	\$25,080	\$0	(\$25,080)	-100.00%
Total Expenses	\$2,659,697	\$3,081,407	\$2,802,616	(\$278,791)	-9.05%
Ending Balance Fund 78 - CENTER FOR ADV RSCH & TECH	\$714,295	\$633,708	\$572,814	(\$60,894)	-9.61%

**2017-18 ADOPTED BUDGET
MULTI-YEAR PROJECTIONS**



MULTI-YEAR PROJECTION

ASSUMPTIONS:

- Fresno County CTE Operations Revenue will remain flat. Prior year carryover was removed
- District contributions will increase July 1 of each fiscal year by an amount equal to the Consumer Price Index
 - ✓ 2017-18 projected CPI is 2.72% or an increase of \$21,934 per district; 43,868 total
- Salary/benefit expenditures will increase by:
 - ✓ 1.5% increase in each subsequent year represents step/column increases, health & welfare, retirement systems and offset by projected attrition due to retirement or turnover
- Supplies and Utility budgets will increase by:
 - ✓ 1% increase for each subsequent year
- CART's deficit for 2017-18 is projected to be \$60,894
 - ✓ It should be noted that CART will be hiring three new teachers. This could result in attrition savings in excess of the current projection. This may reduce the projected deficit. Updates will be reflected in the 2017-18 First Interim budget.
- Fiscal 2017-18 is the third year of the Board approved five-year technology refresh plan
 - ✓ Funds will be transferred in from the Special Reserve Fund
 - ✓ In 2017-18 each District will contribute an additional \$100,000, ongoing, towards the technology refresh as well.

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

	<u>2014-15</u> <u>Actuals</u>	<u>2015-16</u> <u>Actuals</u>	<u>2016-17</u> <u>2nd Interim</u>	<u>2017-18</u> <u>Adopted</u>	<u>2018-19</u> <u>Projected</u>	<u>2019-20</u> <u>Projected</u>	<u>2020-21</u> <u>Projected</u>
Revenues							
Other Local Revenue	2,282,744	2,443,191	2,491,920	2,500,822	2,488,007	2,531,247	2,575,612
Interfund Transfers In	119,528	273,900	508,900	240,900	155,900	-	-
Total Revenue	2,402,272	2,717,091	3,000,820	2,741,722	2,643,907	2,531,247	2,575,612
\$ Increase/(decrease)	219,955	314,819	283,729	(259,098)	(97,815)	(112,660)	44,365
% Increase/(decrease)	10.08%	13.11%	10.44%	-8.63%	-3.57%	-4.26%	1.75%
Expenditures							
Books and Supplies	240,703	149,115	205,103	138,040	138,040	138,040	138,040
Technology Refresh	60,715	290,440	554,535	440,900	355,900	200,000	200,000
Services and Other Operating	2,018,106	2,114,648	2,296,689	2,231,876	2,197,699	2,243,696	2,270,088
Capital Outlay	-	105,495	25,080	-	-	-	-
Total Expenditures	2,319,524	2,659,697	3,081,407	2,810,816	2,691,639	2,581,736	2,608,128
\$ Increase/(decrease)	120,064	340,173	421,710	(270,591)	(119,177)	(109,903)	26,391
% Increase/(decrease)	5.46%	14.67%	15.86%	-8.78%	-4.24%	-4.08%	1.02%
Beginning Fund Balance	574,153	656,901	714,295	633,708	564,614	516,882	466,393
Fiscal Year Transactions	82,748	57,394	(80,587)	(69,094)	(47,732)	(50,489)	(32,516)
Ending Fund Balance	\$ 656,901	\$ 714,295	\$ 633,708	\$ 564,614	\$ 516,882	\$ 466,393	\$ 433,877
Designated for Tech Refresh	86,813	46,730	-	-	-	-	-
General Reserve	\$ 570,088	\$ 667,565	\$ 633,708	\$ 564,614	\$ 516,882	\$ 466,393	\$ 433,877
CART General Fund Reserve %	24.58%	25.10%	20.57%	20.09%	19.20%	18.07%	16.64%
Total CART Reserve %	11.35%	11.99%	10.23%	9.44%	8.72%	7.93%	7.26%

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

**2017-18 ADOPTED BUDGET
STATE REQUIRED REPORT**

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	2,491,920.00	2,500,822.00	0.4%
5) TOTAL, REVENUES			2,491,920.00	2,500,822.00	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	739,137.85	544,664.00	-26.3%
5) Services and Other Operating Expenditures		5000-5999	2,317,189.15	2,266,152.00	-2.2%
6) Capital Outlay		6000-6999	25,080.00	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	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
9) TOTAL, EXPENDITURES			3,081,407.00	2,810,816.00	-8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(589,487.00)	(309,994.00)	-47.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	508,900.00	240,900.00	-52.7%
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			508,900.00	240,900.00	-52.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(80,587.00)	(69,094.00)	-14.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	714,294.56	633,707.56	-11.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			714,294.56	633,707.56	-11.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			714,294.56	633,707.56	-11.3%
2) Ending Balance, June 30 (E + F1e)					
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%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	633,707.56	564,613.56	-10.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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 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	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	2016-17 Estimated Actuals	2017-18 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	2016-17 Estimated Actuals	2017-18 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%
Title I, Part A, Administrator Training (NCLB)	4036	8290	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%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	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	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
Leases and Rentals		8650	6,000.00	0.00	-100.0%
Interest		8660	8,500.00	8,500.00	0.0%
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	762,909.00	614,920.00	-19.4%
All Other Fees and Contracts		8689	12,000.00	24,000.00	100.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
All Other Local Revenue		8699	7,000.00	2,500.00	-64.3%
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	2016-17 Estimated Actuals	2017-18 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	1,695,511.00	1,850,902.00	9.2%
TOTAL, OTHER LOCAL REVENUE			2,491,920.00	2,500,822.00	0.4%
TOTAL, REVENUES			2,491,920.00	2,500,822.00	0.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	2016-17 Estimated Actuals	2017-18 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	253,937.85	137,740.00	-45.8%
Noncapitalized Equipment		4400	485,200.00	406,924.00	-16.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			739,137.85	544,664.00	-26.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	54,995.00	0.00	-100.0%
Travel and Conferences		5200	15,635.00	18,050.00	15.4%
Dues and Memberships		5300	60.00	0.00	-100.0%
Insurance		5400-5450	48,079.00	48,079.00	0.0%
Operations and Housekeeping Services		5500	204,500.00	210,000.00	2.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,300.00	4,800.00	-61.0%
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	1,974,620.15	1,979,023.00	0.2%
Communications		5900	7,000.00	6,200.00	-11.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,317,189.15	2,266,152.00	-2.2%
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	25,080.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			25,080.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	2016-17 Estimated Actuals	2017-18 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			3,081,407.00	2,810,816.00	-8.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: Special Reserve Fund		8912	508,900.00	240,900.00	-52.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			508,900.00	240,900.00	-52.7%
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	2016-17 Estimated Actuals	2017-18 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)			508,900.00	240,900.00	-52.7%

**2017-18 ADOPTED BUDGET
SPECIAL RESERVE FUND
BUDGET**

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. 2017-18 REVENUES

A. Local Revenues

Special Reserve Fund Local Revenues are projected to be \$15,000 and are comprised solely of interest revenues. This is unchanged from the 2016-17 Second Interim budget.

Change from Second Interim to Adopted		\$ -0-
2016-17	2017-18	
<u>Second Interim</u>	<u>Adopted Budget</u>	<u>Increase/(Decrease)</u>
\$ 15,000	\$ 15,000	\$ -0-

B. Special Reserve Fund Revenues

The total CART Special Reserve Fund revenues for 2017-18 are projected to be \$15,000.

Change from Second Interim to Adopted		\$ -0-
2016-17	2017-18	
<u>Second Interim</u>	<u>Adopted Budget</u>	<u>Increase/(Decrease)</u>
\$ 15,000	\$ 15,000	\$ -0-

II. 2017-18 EXPENDITURES

A. Other Outgo

Other Outgo expenditures are projected to be \$240,900 for the 2017-18 Adopted Budget, this is a decrease of \$268,000 from the 2016-17 Second Interim budget. This represents a transfer to CART's General Fund to contribute to the technology refresh plan.

Change from Second Interim to Adopted			\$ (268,000)
2016-17	2017-18		
<u>Second Interim</u>	<u>Adopted Budget</u>	<u>Increase/(Decrease)</u>	
\$ 508,900	\$ 240,900	\$ (268,000)	

B. Total Special Reserve Fund Expenditures

The total CART Special Reserve Fund expenditures are projected to be \$240,000.

Change from Second Interim to Adopted			\$ (268,000)
2016-17	2017-18		
<u>Second Interim</u>	<u>Adopted Budget</u>	<u>Increase/(Decrease)</u>	
\$ 508,900	\$ 508,900	\$ (268,000)	

III. Fund Balance

The Center for Advanced Research & Technology's projected Special Reserve ending fund balance for 2017-18, as of the Adopted Budget, is \$330,838.

Beginning Balance 7/1/17, projected	\$ 556,738
Revenues	15,000
Expenditures	<u>240,900</u>
Surplus/(Deficit)	<u>(225,900)</u>
Ending Balance, 6/30/18, projected	\$ <u>330,838</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	<u>240,900</u>
Total Support to Date	<u>\$1,953,330</u>

**2017-18 ADOPTED BUDGET
SPECIAL RESERVE FUND DETAIL**

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

Fund 17 - SPEC RESERVE NON-CAPITAL PROJ	2015-16 Actuals	2016-17 Estimated Actuals Q2	2017-18 Adopted Budget	2016-17 vs 2017-18 Increase/(Decrease)	
Beginning Balance	\$1,307,207	\$1,050,638	\$556,738	(\$493,900)	-47.01%
Revenue					
8600 - 8799 Other Local Revenue					
866000 - LOC INTEREST INCOME/TREAS	\$17,331	\$15,000	\$15,000	\$0	0.00%
8600 - 8799 Other Local Revenue	\$17,331	\$15,000	\$15,000	\$0	0.00%
Total Revenue	\$17,331	\$15,000	\$15,000	\$0	0.00%
Expenses					
7600 - 7629 Interfund Transfers Out					
761200 - TRANSFER GF TO SRF/RCA	\$273,900	\$508,900	\$240,900	(\$268,000)	-52.66%
7600 - 7629 Interfund Transfers Out	\$273,900	\$508,900	\$240,900	(\$268,000)	-52.66%
Total Expenses	\$273,900	\$508,900	\$240,900	(\$268,000)	-52.66%
Ending Balance Fund 17 - SPEC RESERVE NON-CAPITAL PROJ	\$1,050,638	\$556,738	\$330,838	(\$225,900)	-40.58%

**2017-18 ADOPTED BUDGET
MULTI-YEAR PROJECTIONS**

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

	<u>2014-15</u> <u>Actuals</u>	<u>2015-16</u> <u>Actuals</u>	<u>2016-17</u> <u>2nd Interim</u>	<u>2017-18</u> <u>Projected</u>	<u>2018-19</u> <u>Projected</u>	<u>2019-20</u> <u>Projected</u>	<u>2020-21</u> <u>Projected</u>
Revenue							
Other Local Revenue	\$ 19,766	\$ 17,331	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Total Revenue	19,766	17,331	15,000	15,000	15,000	15,000	15,000
\$ Increase/(decrease)	1,530	(2,435)	(2,331)	-	-	-	-
% Increase/(decrease)	8.39%	-12.32%	-13.45%	0.00%	0.00%	0.00%	0.00%
Expenditures							
Other Outgo	119,528	273,900	508,900	240,900	155,900	-	-
Total Expenditures	119,528	273,900	508,900	240,900	155,900	-	-
\$ Increase/(decrease)	55,566	154,372	235,000	(268,000)	(85,000)	(155,900)	-
Beginning Fund Balance	1,406,969	1,307,207	1,050,638	556,738	330,838	189,938	204,938
Fiscal Year Transactions	(99,762)	(256,569)	(493,900)	(225,900)	(140,900)	15,000	15,000
Adjustments	-	-	-	-	-	-	-
Ending Fund Balance	\$ 1,307,207	\$ 1,050,638	\$ 556,738	\$ 330,838	\$ 189,938	\$ 204,938	\$ 219,938
Designated for Tech Refresh	1,179,600	905,700	396,800	155,900	-	-	-
General Reserve	\$ 127,607	\$ 144,938	\$ 159,938	\$ 174,938	\$ 189,938	\$ 204,938	\$ 219,938

**2017-18 ADOPTED BUDGET
SPECIAL RESERVE FUND
STATE REQUIRED REPORT**

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

July 1 Budget

10 76554 0000000
 Form 17

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	15,000.00	15,000.00	0.0%
5) TOTAL REVENUES			15,000.00	15,000.00	0.0%
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) Fund for Other Than Capital Outlay Projects
 Fresno County Expenditures by Object

10 76554 0000000
 Form 17

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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)			15,000.00	15,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	508,900.00	240,900.00	-52.7%
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			(508,900.00)	(240,900.00)	-52.7%

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	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(493,900.00)	(225,900.00)	-54.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,050,637.61	556,737.61	-47.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,050,637.61	556,737.61	-47.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,050,637.61	556,737.61	-47.0%
2) Ending Balance, June 30 (E + F1e)			556,737.61	330,837.61	-40.6%
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 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%

July 1 Budget

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

10 76554 0000000
 Form 17

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
d) Assigned					
Other Assignments		9780	556,737.61	330,837.61	-40.6%
Technology Refresh Plan	0000	9780		330,837.61	
Technology Refresh Plan	0000	9780	556,737.61		
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
 Fresno County Expenditures by Object

10 76554 000000
 Form 17

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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 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	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) - Fund for Other Than Capital Outlay Projects
 Fresno County Expenditures by Object

10 76554 000000
 Form 17

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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		

July 1 Budget

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

10 76554 0000000
 Form 17

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,000.00	15,000.00	0.0%
TOTAL, REVENUES			15,000.00	15,000.00	0.0%

July 1 Budget

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

10 76554 0000000
 Form 17

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	508,900.00	240,900.00	-52.7%
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			508,900.00	240,900.00	-52.7%
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

10 76554 0000000
 Form 17

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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)			(508,900.00)	(240,900.00)	-52.7%