

Center for Advanced Research & Technology

CART



Board of Directors

Mike Betts, Chairperson
Todd Cook, Vice Chairperson
Betsy Sandoval
Cal Johnson
Robert Nelson, Ed.D.
Eimear O'Farrell, Ed.D.
Blake Konczal

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

2018-19
Adopted Budget

June 12th, 2018

TABLE OF CONTENTS

CART GENERAL FUND

- BUDGET 1
- ENDING FUND BALANCE..... 5
- REVENUE AND EXPENDITURES DETAIL REPORT 6
- MULTI-YEAR PROJECTIONS 8
- STATE REQUIRED REPORT 10

CART SPECIAL RESERVE FUND

- BUDGET 28
- REVENUE AND EXPENDITURES DETAIL REPORT 30
- MULTI-YEAR PROJECTIONS 31
- STATE REQUIRED REPORT 42



CENTER FOR ADVANCED RESEARCH & TECHNOLOGY

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

Mike Betts, Chairperson
Todd Cook, Vice Chairperson
Betsy Sandoval
Cal Johnson
Robert Nelson, Ed.D.
Eimear O'Farrell, Ed.D.
Blake Konczal

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

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 2018-19 Adopted Budget and its comparison to the 2017-18 Third Quarter Budget for revenues and expenditures. A summary of budget differences between major classifications of revenues and expenditures is included.

2018-19

Adopted Budget

June 12th, 2018

**2018-19 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. 2018-19 REVENUES

A. Local Revenues

Local Revenues changed from \$2,212,455 at 3rd Quarter to \$2,464,862 at Adopted Budget, an increase of \$252,408. During the 2017-18 fiscal year Fresno County Superintendent of School’s (FCSS) purchased technology for CART labs with CART’s allocated ROP revenues. This purchase did not post to CART’s general ledger, resulting in a decrease to CART’s budgeted ROP revenues. The increase to the Adopted Budget is due to this budget being added back for the 2018-19 fiscal year.

Change from 3rd Quarter to Adopted Budget			\$252,408
<u>2017-18</u>	<u>2018-19</u>		
<u>3rd Quarter</u>	<u>Adopted Budget</u>	<u>Increase/(Decrease)</u>	
\$2,212,455	\$2,464,862	\$252,408	

B. Inter-fund Transfers In

Inter-fund Transfers changed from \$240,900 at 3rd Quarter to \$255,900 at Adopted Budget, an increase of \$15,000. This transfer is directly related to the CART Board approved Technology Refresh Plan.

Change from 3rd Quarter to Adopted Budget			\$ 15,000
<u>2017-18</u>	<u>2018-19</u>		
<u>3rd Quarter</u>	<u>Adopted Budget</u>	<u>Increase/(Decrease)</u>	
\$ 240,900	\$ 255,900	\$ 15,000	

C. Annual General Fund Revenues

The total CART revenues changed from \$2,453,355 at 3rd Quarter to \$2,720,762 at Adopted Budget, an increase of \$267,408.

Change from 3rd Quarter to Adopted Budget			\$ 267,408
<u>2017-18</u>	<u>2018-19</u>		
<u>3rd Quarter</u>	<u>Adopted Budget</u>	<u>Increase/(Decrease)</u>	
\$ 2,453,355	\$ 2,720,762	\$267,408	

II. 2018-19 EXPENDITURES

A. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$587,104 at 3rd Quarter to \$599,853 at Adopted Budget, an increase of \$12,749. The supplies budget decreased by \$274,160 due to the technology refresh carryover posted to the 2017-18 budget; carryover is not included in the Adopted Budget. If balances exist at the close of the year, the budget will be adjusted accordingly at First Interim. This decrease was offset by an increase related to the technology purchase discussed in the Local Revenues section. The supplies and equipment budgets were decreased during the 2017-18 fiscal year by an amount equal to the technology purchase made by FCSS for CART labs. The increase to the Adopted Budget is the result of adding these funds back to the budget for the 2018-19 fiscal year.

<u>Item</u>	<u>Budget Adj.</u>	
Supplies	\$ (10,797)	
Technology Refresh	(274,160)	
ROP Paid for Purchases 17-18	272,706	
Non-Capitalized Equipment	25,000	
Change from 3rd Quarter to Adopted Budget	<u>\$ 12,749</u>	
	2017-18	2018-19
	<u>3rd Quarter</u>	<u>Adopted Budget</u>
	<u>Increase/(Decrease)</u>	
	\$ 587,104	\$ 599,853
		\$ 12,749

B. Contracted Services and Other Operating

Contracted Services and Other Operating expenditures changed from \$2,280,084 at 3rd Quarter to \$2,277,500 at Adopted Budget, a decrease of \$2,584. The decrease is a result of budget reclassification between supplies, equipment, repair of equipment and contracted services.

<u>Item</u>	<u>Budget Adj.</u>	
Salaries/Benefits	\$ 32,649	
Other Contracted Services	(35,233)	
Change from 3rd Quarter to Adopted Budget	<u>\$ (2,584)</u>	
	2017-18	2018-19
	<u>3rd Quarter</u>	<u>Adopted Budget</u>
	<u>Increase/(Decrease)</u>	
	\$ 2,280,084	\$ 2,277,500
		\$ (2,584)

C. Capital Outlay

CART does not have any Capital Outlay expenditures planned for the 2018-19 fiscal year.

Change from 3rd Quarter to Adopted Budget			\$ -0-
2017-18	2018-19		
<u>3rd Quarter</u>	<u>Adopted Budget</u>	<u>Increase/(Decrease)</u>	
\$ -0-	\$ -0-		\$ -0-

D. Total General Fund Expenditures

Total General Fund expenditures changed from \$2,867,188 at 3rd Quarter to \$2,877,353 at Adopted Budget, an increase of \$10,165.

Change from 3rd Quarter to Adopted Budget			\$ 10,165
2017-18	2018-19		
<u>3rd Quarter</u>	<u>Adopted Budget</u>	<u>Increase/(Decrease)</u>	
\$ 2,867,188	\$ 2,877,353		\$ 10,165

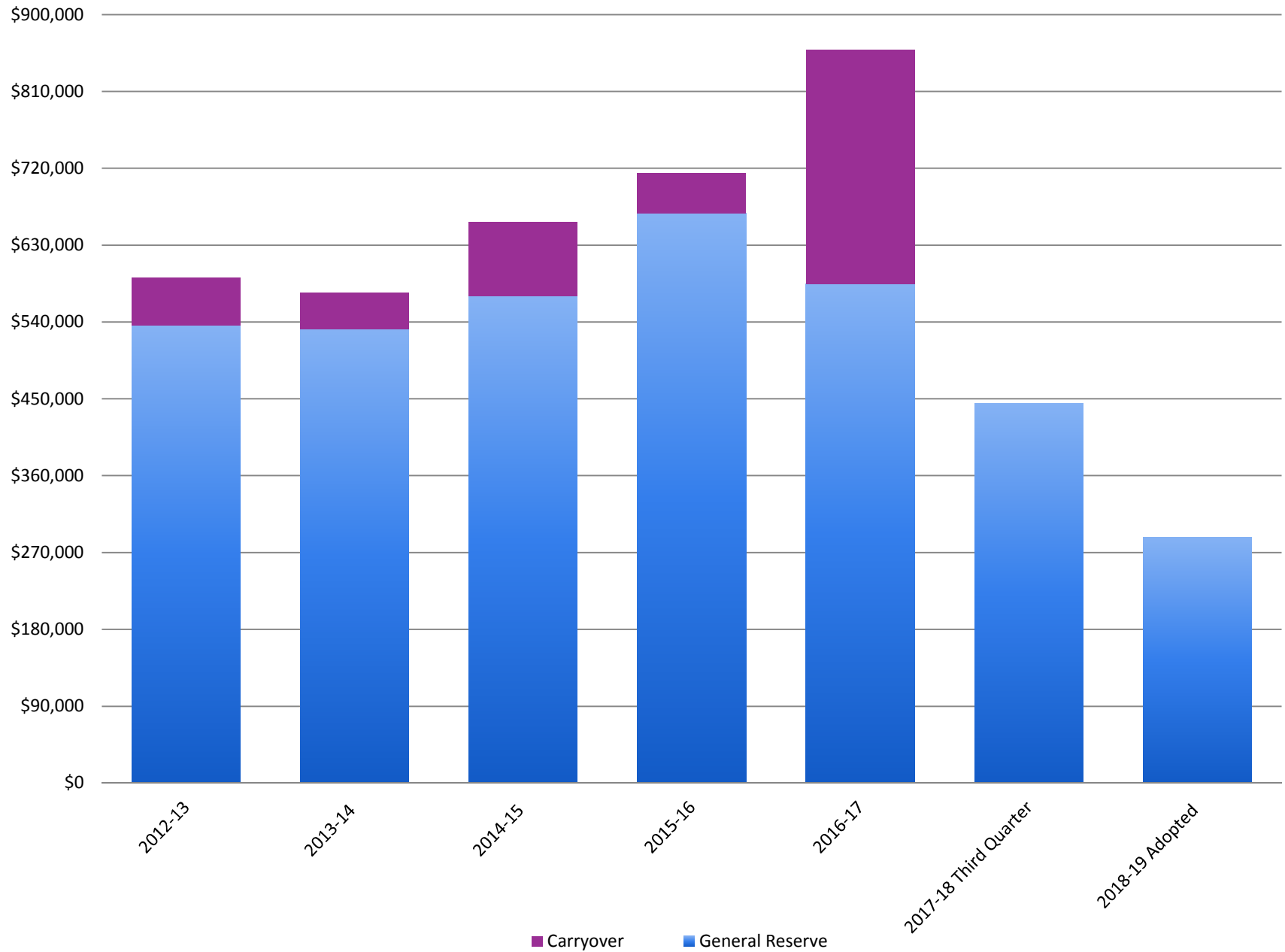
III. Fund Balance

The Center for Advanced Research & Technology's projected General Fund ending fund balance for 2018-19, as of the Adopted Budget, is \$288,036.

Beginning Balance 7/1/18, Projected	\$ 444,627
Revenues	2,720,762
Expenditures	<u>2,877,353</u>
Surplus/(Deficit)	<u>(156,591)</u>
Ending Balance, 6/30/19, Projected	<u>\$ 288,036</u>

**2018-19 ADOPTED BUDGET
ENDING FUND BALANCE GRAPH**

CART Ending Fund Balance History



**2018-19 ADOPTED BUDGET
GENERAL FUND DETAIL REPORT**

Clovis Unified School District Revenue / Expense Detail

Fund 78 - CENTER FOR ADV RSCH & TECH	2016-17 Actuals	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	2017-18 vs 2018-19 Increase/(Decrease)	
Beginning Balance	\$714,295	\$858,460	\$444,627	(\$413,833)	-48.21%
Revenue					
8100 - 8299 Federal Revenue					
8100 - 8299 Federal Revenue	\$0	\$0	\$0	\$0	N/A
8600 - 8799 Other Local Revenue					
865000 - LOC LEASES & RENTAL	\$447	\$0	\$0	\$0	N/A
866000 - LOC INTEREST INCOME/TREAS	\$10,416	\$8,500	\$8,500	\$0	0.00%
867700 - LOC INTERAGENCY	\$602,343	\$326,553	\$561,928	\$235,375	72.08%
868900 - LOC ALL OTH FEES	\$40,699	\$24,000	\$24,000	\$0	0.00%
869900 - LOC OTHER REVENUE	\$31,578	\$2,500	\$2,500	\$0	0.00%
879900 - TRANSFER FROM ALL OTHERS	\$1,651,524	\$1,850,902	\$1,867,934	\$17,032	0.92%
8600 - 8799 Other Local Revenue	\$2,337,007	\$2,212,455	\$2,464,862	\$252,408	11.41%
8900 - 8929 Interfund Transfers In					
891201 - TRANSFER BETWEEN GF AND SRF	\$508,900	\$240,900	\$255,900	\$15,000	6.23%
8900 - 8929 Interfund Transfers In	\$508,900	\$240,900	\$255,900	\$15,000	6.23%
8980 - 8999 Contributions					
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	N/A
Total Revenue	\$2,845,907	\$2,453,355	\$2,720,762	\$267,408	10.90%
Expenses					
4000 - 4999 Books and Supplies					
420000 - OTH BOOKS/LIBRARY	\$0	\$1,100	\$1,700	\$600	54.55%
430000 - INSTRUCTIONAL SUPPLIES	\$104,069	\$89,203	\$82,164	(\$7,040)	-7.89%
430001 - SUPPLIES CARRYOVER	\$0	\$274,160	\$0	(\$274,160)	-100.00%
430005 - FOOD/IN-HOUSE MEETINGS	\$3,087	\$4,673	\$5,295	\$622	13.30%
430008 - SUPPLIES NON-CLASSROOM	\$23,183	\$37,215	\$34,236	(\$2,979)	-8.01%
430050 - SUPPLIES M&O	\$5,895	\$8,850	\$6,850	(\$2,000)	-22.60%
440000 - EQUIP \$500-\$24999	\$248,507	\$171,903	\$469,609	\$297,706	173.18%
4000 - 4999 Books and Supplies	\$384,741	\$587,104	\$599,853	\$12,749	2.17%
5000 - 5999 Services and Other Operating Expenditures					
510000 - SUBAGREEMENTS FOR SERVICES	\$54,995	\$0	\$0	\$0	N/A
520000 - CONF/TRAVEL	\$15,056	\$14,580	\$12,206	(\$2,374)	-16.28%

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

Fund 78 - CENTER FOR ADV RSCH & TECH	2016-17 Actuals	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	2017-18 vs 2018-19 Increase/(Decrease)	
545001 - PROPERTY INS	\$48,079	\$51,079	\$51,079	\$0	0.00%
550030 - WATER/SEWER	\$10,534	\$10,000	\$10,000	\$0	0.00%
550080 - PG&E	\$216,190	\$192,000	\$192,000	\$0	0.00%
560002 - MAINTENANCE AGREEMENTS	\$0	\$1,000	\$1,000	\$0	0.00%
560003 - ALARM SYSTEM	\$3,252	\$3,000	\$3,000	\$0	0.00%
560006 - REPAIR EQUIP	\$10,170	\$7,700	\$1,700	(\$6,000)	-77.92%
580001 - CONT FOR PER SERV/INDIVIDUAL	\$11,970	\$0	\$0	\$0	N/A
580002 - CONTRACT SERVICES	\$34,101	\$11,000	\$11,000	\$0	0.00%
580004 - BUS USAGE / CART	\$20,545	\$21,979	\$26,321	\$4,342	19.76%
580005 - LEGAL SERVICES	\$4,058	\$6,000	\$5,000	(\$1,000)	-16.67%
580006 - ADVERTISING	\$441	\$220	\$220	\$0	0.00%
580008 - FEES/ADMISSION - STUDENTS	\$0	\$760	\$760	\$0	0.00%
580010 - SOFTWARE LICENSE	\$26,452	\$30,850	\$650	(\$30,200)	-97.89%
580081 - CONTRACT/CUSD	\$197,241	\$198,353	\$198,353	\$0	0.00%
580082 - CONTRACT/FUSD CERTIFICATED	\$337,805	\$350,105	\$373,270	\$23,165	6.62%
580083 - CONTRACT/CUSD CERTIFICATED	\$513,700	\$541,950	\$500,536	(\$41,414)	-7.64%
580084 - CONTRACT/FUSD CLASSIFIED	\$95,436	\$111,079	\$106,162	(\$4,917)	-4.43%
580085 - CONTRACT/CUSD CLASSIFIED	\$227,881	\$227,795	\$231,789	\$3,994	1.75%
580088 - CONTRACT/FUSD BENEFITS	\$164,744	\$179,755	\$196,375	\$16,620	9.25%
580089 - CONTRACT/CUSD BENEFITS	\$288,063	\$308,678	\$343,879	\$35,201	11.40%
590001 - PHONE CERTIFICATED	\$10,037	\$11,000	\$11,000	\$0	0.00%
590005 - COMMUNICATION/POSTAGE	\$1,170	\$1,200	\$1,200	\$0	0.00%
5000 - 5999 Services and Other Operating Expenditures	\$2,291,920	\$2,280,084	\$2,277,500	(\$2,584)	-0.11%
6000 - 6999 Capital Outlay					
620000 - BLDG/IMPRV OF BLDG	\$25,080	\$0	\$0	\$0	N/A
6000 - 6999 Capital Outlay	\$25,080	\$0	\$0	\$0	N/A
Total Expenses	\$2,701,742	\$2,867,188	\$2,877,353	\$10,165	0.35%
Ending Balance Fund 78 - CENTER FOR ADV RSCH & TECH	\$858,460	\$444,627	\$288,036	(\$156,591)	-35.22%

**2018-19 ADOPTED BUDGET
MULTI-YEAR PROJECTIONS**



MULTI-YEAR PROJECTION

ASSUMPTIONS:

- Fresno County CTE Operations Revenues
 - ✓ Operations revenues will remain flat.
 - ✓ Prior year carryover was removed.
- CART's deficit for 2018-19 is projected to be \$156,591
- Fiscal 2018-19 is the fourth year of the Board approved five-year technology refresh plan
 - ✓ Funds will be transferred in from the Special Reserve Fund
 - ✓ In 2018-19 each District will contribute an additional \$100,000, ongoing, towards the technology refresh as well.
- District contributions will increase July 1 of each fiscal year by an amount equal to the Consumer Price Index
 - ✓ For 2018-19 a projected CPI of 3.22% or an increase of \$26,016 per district; \$52,032 total was used.
- Salary/benefit expenditures (accounted for in the services and other operating line of the MYP) will increase by:
 - ✓ The FUSD Collective Bargaining Agreement included contingency language related to salaries for the upcoming year. As a result of this contingency language and the Governor's May Budget Revision, FUSD will be including a 3% salary schedule increase in their Adopted Budget. FUSD has provided updated salary and benefit projections for CART funded employees. The increases are accounted for in CART's 2018-19 Adopted Budget. The projected increase for FUSD salary and benefits is anticipated to be \$34,867.
 - ✓ CUSD salaries are currently being negotiated. Upon CUSD Board approval, these salary & benefit adjustments will be made at First Interim.
 - ✓ A 1% 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.
- To maintain a 5% reserve, CART would need to request an additional \$25,000 beyond the CPI adjustment from each district in 2020-21 and 2021-22.

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

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
	<u>Actuals</u>	<u>Actuals</u>	<u>3rd Quarter Est</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues							
Other Local Revenue	2,443,191	2,337,007	2,212,455	2,464,862	2,526,918	2,582,796	2,635,300
Interfund Transfers In	273,900	508,900	240,900	255,900	-	-	-
Total Revenue	2,717,091	2,845,907	2,453,355	2,720,762	2,526,918	2,582,796	2,635,300
\$ Increase/(decrease)	314,819	128,816	(392,552)	267,407	(193,844)	55,878	52,504
% Increase/(decrease)	13.11%	4.74%	-13.79%	10.90%	-7.12%	2.21%	2.03%
Expenditures							
Books and Supplies	149,115	101,700	141,204	143,953	145,393	146,846	148,315
Technology Refresh	290,440	287,077	481,900	455,900	200,000	200,000	200,000
Services and Other Operating	2,114,648	2,287,885	2,244,084	2,277,500	2,298,108	2,318,968	2,340,086
Capital Outlay	105,495	25,080	-	-	-	-	-
Total Expenditures	2,659,697	2,701,742	2,867,188	2,877,353	2,643,500	2,665,815	2,688,401
\$ Increase/(decrease)	340,173	42,045	165,446	10,165	(233,853)	22,314	22,587
% Increase/(decrease)	14.67%	1.58%	6.12%	0.35%	-8.13%	0.84%	0.85%
Beginning Fund Balance	656,901	714,295	858,460	444,627	288,036	171,453	88,435
Fiscal Year Transactions	57,394	144,165	(413,833)	(156,591)	(116,583)	(83,019)	(53,101)
Ending Fund Balance	\$ 714,295	\$ 858,460	\$ 444,627	\$ 288,036	\$ 171,453	\$ 88,435	\$ 35,333
Designated for Tech Refresh	46,730	274,160	-	-	-	-	-
General Reserve	\$ 667,565	\$ 584,300	\$ 444,627	\$ 288,036	\$ 171,453	\$ 88,435	\$ 35,333
CART General Fund Reserve %	25.10%	21.63%	15.51%	10.01%	6.49%	3.32%	1.31%
CUSD/FUSD Funded Personnel	\$ 2,906,130	\$ 3,111,093	\$ 3,136,375	\$ 3,230,466	\$ 3,295,076	\$ 3,360,977	\$ 3,428,197
*Total CART Reserve %	11.99%	10.05%	7.41%	4.72%	2.89%	1.47%	0.58%

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

**2018-19 ADOPTED BUDGET
STATE REQUIRED REPORT**

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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	2,212,454.71	2,464,862.34	11.4%
5) TOTAL, REVENUES			2,212,454.71	2,464,862.34	11.4%
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	587,104.30	599,853.13	2.2%
5) Services and Other Operating Expenditures		5000-5999	2,280,083.75	2,277,499.87	-0.1%
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
9) TOTAL, EXPENDITURES			2,867,188.05	2,877,353.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(654,733.34)	(412,490.66)	-37.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	240,900.00	255,900.00	6.2%
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			240,900.00	255,900.00	6.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(413,833.34)	(156,590.66)	-62.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	858,459.85	444,626.51	-48.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			858,459.85	444,626.51	-48.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			858,459.85	444,626.51	-48.2%
2) Ending Balance, June 30 (E + F1e)			444,626.51	288,035.85	-35.2%
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	47,629.00	New
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
d) Assigned					
Other Assignments		9780	274,160.00	0.00	-100.0%
	0000	9780			
Technology Refresh Carryover	0000	9780	<i>274,160.00</i>		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	170,466.51	240,406.85	41.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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	2017-18 Estimated Actuals	2018-19 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	2017-18 Estimated Actuals	2018-19 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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
Leases and Rentals		8650	0.00	0.00	0.0%
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	326,552.71	561,928.00	72.1%
All Other Fees and Contracts		8689	24,000.00	24,000.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
All Other Local Revenue		8699	2,500.00	2,500.00	0.0%
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	2017-18 Estimated Actuals	2018-19 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	1,850,902.00	1,867,934.34	0.9%
TOTAL, OTHER LOCAL REVENUE			2,212,454.71	2,464,862.34	11.4%
TOTAL, REVENUES			2,212,454.71	2,464,862.34	11.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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	2017-18	2018-19	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	1,100.00	1,700.00	54.5%
Materials and Supplies		4300	414,101.59	128,544.13	-69.0%
Noncapitalized Equipment		4400	171,902.71	469,609.00	173.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			587,104.30	599,853.13	2.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,579.87	12,205.87	-16.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	51,079.00	51,079.00	0.0%
Operations and Housekeeping Services		5500	202,000.00	202,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,700.00	5,700.00	-51.3%
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	1,988,524.88	1,994,315.00	0.3%
Communications		5900	12,200.00	12,200.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,280,083.75	2,277,499.87	-0.1%
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	2017-18 Estimated Actuals	2018-19 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	2017-18 Estimated Actuals	2018-19 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	2017-18 Estimated Actuals	2018-19 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			2,867,188.05	2,877,353.00	0.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: Special Reserve Fund		8912	240,900.00	255,900.00	6.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			240,900.00	255,900.00	6.2%
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	2017-18 Estimated Actuals	2018-19 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)			240,900.00	255,900.00	6.2%

**2018-19 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. 2018-19 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 2017-18 3rd Quarter budget.

Change from 3rd Quarter to Adopted Budget		\$ -0-
<u>2017-18</u>	<u>2018-19</u>	
<u>3rd Quarter</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 2018-19 Adopted Budget are projected to be \$15,000.

Change from 3rd Quarter to Adopted Budget			\$ -0-
<u>2017-18</u>	<u>2018-19</u>		
<u>3rd Quarter</u>	<u>Adopted Budget</u>	<u>Increase/(Decrease)</u>	
\$ 15,000	\$ 15,000	\$ -0-	

II. 2018-19 EXPENDITURES

A. Other Outgo

Other Outgo expenditures changed from \$240,900 at 3rd Quarter to \$255,900 at Adopted Budget, an increase of \$15,000. This represents a transfer to CART’s General Fund to contribute to the technology refresh plan.

Change from 3rd Quarter to Adopted Budget \$ 15,000		
2017-18 3rd Quarter	2018-19 Adopted Budget	Increase/(Decrease)
\$ 240,900	\$ 255,900	\$ 15,000

B. Total Special Reserve Fund Expenditures

The total CART Special Reserve Fund expenditures are projected to be \$255,900 at Adopted Budget.

Change from 3rd Quarter to Adopted Budget \$ 15,000		
2017-18 3rd Quarter	2018-19 Adopted Budget	Increase/(Decrease)
\$ 240,900	\$ 255,900	\$ 15,000

III. Fund Balance

The Center for Advanced Research & Technology’s projected Special Reserve ending fund balance for Adopted Budget 2018-19 is \$83,505.

Beginning Balance 7/1/18, Projected	\$ 324,405
Revenues	15,000
Expenditures	<u>255,900</u>
Surplus/(Deficit)	<u>(240,900)</u>
Ending Balance, 6/30/19, Projected	<u>\$ 83,505</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	<u>255,900</u>
Total Support to Date	<u>\$2,209,230</u>

**2018-19 ADOPTED BUDGET
SPECIAL RESERVE FUND DETAIL**

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

Fund 17 - SPEC RESERVE NON-CAPITAL PROJ	2016-17 Actuals	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	2017-18 vs 2018-19 Increase/(Decrease)	
Beginning Balance	\$1,050,638	\$550,304	\$324,404	(\$225,900)	-41.05%
Revenue					
8600 - 8799 Other Local Revenue					
866000 - LOC INTEREST INCOME/TREAS	\$8,567	\$15,000	\$15,000	\$0	0.00%
8600 - 8799 Other Local Revenue	\$8,567	\$15,000	\$15,000	\$0	0.00%
Total Revenue	\$8,567	\$15,000	\$15,000	\$0	0.00%
Expenses					
7600 - 7629 Interfund Transfers Out					
761200 - TRANSFER GF TO SRF/RCA	\$508,900	\$240,900	\$255,900	\$15,000	6.23%
7600 - 7629 Interfund Transfers Out	\$508,900	\$240,900	\$255,900	\$15,000	6.23%
Total Expenses	\$508,900	\$240,900	\$255,900	\$15,000	6.23%
Ending Balance Fund 17 - SPEC RESERVE NON-CAPITAL PROJ	\$550,304	\$324,404	\$83,504	(\$240,900)	-74.26%

**2018-19 ADOPTED BUDGET
MULTI-YEAR PROJECTIONS**

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

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
	Actuals	Actuals	Actuals	Third Quarter	Adopted	Projected	Projected	Projected
Revenue								
Other Local Revenue	\$ 19,766	\$ 17,331	\$ 8,567	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Total Revenue	19,766	17,331	8,567	15,000	15,000	15,000	15,000	15,000
\$ Increase/(decrease)	1,530	(2,435)	(8,764)	-	-	-	-	-
% Increase/(decrease)	8.39%	-12.32%	-50.57%	0.00%	0.00%	0.00%	0.00%	0.00%
Expenditures								
Other Outgo	119,528	273,900	508,900	240,900	255,900	-	-	-
Total Expenditures	119,528	273,900	508,900	240,900	255,900	-	-	-
\$ Increase/(decrease)	55,566	154,372	235,000	-	15,000	(255,900)	-	-
Beginning Fund Balance	1,406,969	1,307,207	1,050,638	550,305	324,405	83,505	98,505	113,505
Fiscal Year Transactions	(99,762)	(256,569)	(500,333)	(225,900)	(240,900)	15,000	15,000	15,000
Adjustments	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ 1,307,207	\$ 1,050,638	\$ 550,305	\$ 324,405	\$ 83,505	\$ 98,505	\$ 113,505	\$ 128,505
Designated for Tech Refresh	1,279,600	1,005,700	496,800	155,900	-	-	-	-
General Reserve	\$ 27,607	\$ 44,938	\$ 53,505	\$ 168,505	\$ 83,505	\$ 98,505	\$ 113,505	\$ 128,505

**2018-19 ADOPTED BUDGET
SPECIAL RESERVE FUND
STATE REQUIRED REPORT**

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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) JPA Fund for Other Than Capital Outlay Projects
 Fresno County Expenditures by Object

10 76554 0000000
 Form 17

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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	240,900.00	255,900.00	6.2%
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			(240,900.00)	(255,900.00)	6.2%

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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(225,900.00)	(240,900.00)	6.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	550,304.38	324,404.38	-41.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			550,304.38	324,404.38	-41.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			550,304.38	324,404.38	-41.1%
2) Ending Balance, June 30 (E + F1e)					
			324,404.38	83,504.38	-74.3%
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

10 76554 0000000
 Form 17

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
d) Assigned					
Other Assignments		9780	324,404.38	83,504.38	-74.3%
Technology Refresh Plan	0000	9780		83,504.38	
Technology Refresh Program	0000	9780	324,404.38		
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 0000000
 Form 17

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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
 Fresno County Expenditures by Object

10 76554 0000000
 Form 17

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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		

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	2017-18 Estimated Actuals	2018-19 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) JPA Fund for Other Than Capital Outlay Projects
 Fresno County Expenditures by Object

10 76554 0000000
 Form 17

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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	240,900.00	255,900.00	6.2%
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			240,900.00	255,900.00	6.2%
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	2017-18 Estimated Actuals	2018-19 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)			(240,900.00)	(255,900.00)	6.2%