

FY 2017-2018
EXPENDITURE UPDATE
AUGUST
PRESENTED 9/26/17

Renee Weatherless, Executive Director, Finance

FY17-18 EXPENDITURE UPDATE - AUGUST

Funding Source	Adjusted Budget	Exps to date 8/31/17	Encumbrances & Projections	Total Projected Spend	Projected Budget Balance*
M&O	308,065,339	21,984,960	238,841,557	260,826,517	47,238,822
Instructional Improvement	2,499,998	109,143	1,949,362	2,058,505	441,492
Classroom Site Fund	28,728,193	499,676	21,178,064	21,677,740	7,050,453
Capital	14,697,393	5,090,749	4,532,586	9,623,335	5,074,058
Federal Grants	73,371,928	2,191,879	31,288,857	33,480,736	39,891,192
State Grants	1,088,179	33,446	403,275	436,721	651,458
Other Funds	85,639,189	6,005,211	25,147,674	31,152,885	54,486,304
Internal Service	41,020,155	3,591,422	1,501,990	5,093,412	35,926,743
Grand Total	555,110,373	39,506,486	324,843,365	364,349,851	190,760,523

* Projected Budget Balance is the balance of current year budget available to spend

* Projections included for CSF Performance Pay only

FY17-18 EXPENDITURE UPDATE - AUGUST

Funding Source	Adjusted Budget	Exps to date 8/31/17	Encumbrances & Projections	Total Projected Spend	Projected Budget Balance*
DESEG					
M&O	60,593,058	3,156,613	41,589,038	44,745,651	15,847,407
Capital	3,121,491	862,650	1,238,564	2,101,214	1,020,276
Total Deseg	63,714,548	4,019,263	42,827,601	46,846,865	16,867,683
NON-DESEG					
M&O	247,472,281	18,828,347	197,252,519	216,080,866	31,391,416
Capital	11,575,903	4,228,099	3,294,022	7,522,121	4,053,782

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TUCSON UNIFIED SCHOOL DISTRICT

FY2017-2018 EXPENDITURE UPDATE FISCAL YTD ACTUALS AND ENCUMBRANCES THROUGH AUGUST 31, 2017

Fund Name		Adjusted Budget	Paid YTD	Encumb.+ Projections	Total Spend	Balance
M&O						
1	Maintenance & Operation	247,472,281	18,828,347	197,252,519	216,080,866	31,391,416
	Maintenance & Operation - Deseg	60,593,058	3,156,613	41,589,038	44,745,651	15,847,407
M&O Total		308,065,339	21,984,960	238,841,557	260,826,517	47,238,822
Instructional Improvement						
20	Instructional Improvement	2,499,998	109,143	1,949,362	2,058,505	441,492
Instructional Improvement Total		2,499,998	109,143	1,949,362	2,058,505	441,492
Classroom Site Fund						
11	Prop. 301 - Base Salary	6,145,021	169,560	3,108,480	3,278,041	2,866,980
12	Prop. 301 - Performance Pay	12,812,199	0	12,147,600	12,147,600	664,599
13	Prop. 301 - Other (menu)	9,770,973	330,116	5,921,984	6,252,099	3,518,874
Classroom Site Fund Total		28,728,193	499,676	21,178,064	21,677,740	7,050,453
Capital						
610	Capital Outlay	11,575,903	4,228,099	3,294,022	7,522,121	4,053,782
	Capital Outlay - Deseg	3,121,491	862,650	1,238,564	2,101,214	1,020,276
Capital Total		14,697,393	5,090,749	4,532,586	9,623,335	5,074,058
Federal Grants						
101	SchImp-Plan/Restruc-Wkfd	86,224	1,203	13,002	14,205	72,019
102	SchImp-Plan/Restruc-Wkfd	383,002	0	0	0	383,002
103	School Improvement	84,805	777	18,812	19,589	65,216
104	School Improvement	675,000	28,174	321,566	349,740	325,260
107	Title I-A SIG Cohort 4	8,450	0	4,800	4,800	3,650
108	Title I-A SIG Cohort 4	779,310	24,851	327,263	352,113	427,197
117	Title I Basic	4,998,199	27,614	4,970,585	4,998,199	(0)
118	Title I Basic	28,829,309	623,531	10,194,802	10,818,333	18,010,976
143	Title II-A Imp Tchcr Qual	2,777,686	10,059	437,340	447,399	2,330,287
144	Title II-A Imp Tchcr Qual	3,657,016	102,572	1,326,800	1,429,372	2,227,645
160	21st Century - Yr 2	790,000	8,252	127,747	136,000	654,000
161	21st Century - Yr 3	900,108	11,013	174,505	185,518	714,590

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FY2017-2018 EXPENDITURE UPDATE
FISCAL YTD ACTUALS AND ENCUMBRANCES THROUGH AUGUST 31, 2017

	Fund Name	Adjusted Budget	Paid YTD	Encumb.+ Projections	Total Spend	Balance
163	21st Century - Yr 5	0	0	8,105	8,105	(8,105)
164	21st Century Community Learning Centers Cycle 13	1,400,000	13,344	188,601	201,945	1,198,055
195	Title III-Limit Eng-Immig Stu	745,527	33,303	508,020	541,323	204,204
200	Title VII - Indian Education	390,799	17,767	103,736	121,503	269,296
220	IDEA-Basic Ent. - Ex. Ed.	13,328,493	433,286	6,830,085	7,263,370	6,065,123
222	IDEA-Preschool Grant	248,965	17,570	153,060	170,630	78,334
224	IDEA-Vacant	63,500	0	11,988	11,988	51,513
225	IDEA-LETRS TOT	28,200	1,652	18,557	20,209	7,991
228	IDEA MTBS	36,987	0	18,739	18,739	18,248
232	Johnson-O'Malley	30,486	4,637	54,825	59,462	(28,976)
233	Johnson-O'Malley	5,149	0	0	0	5,149
265	Voc.Ed./Carl Perkins	311,863	97,493	148,672	246,165	65,698
266	Voc.Ed./Carl Perkins	1,257,451	24,514	305,277	329,791	927,660
270	Transition School to Work	1,990,525	72,505	1,308,945	1,381,450	609,075
290	Medicaid Reimbursement	2,390,972	271,724	1,688,930	1,960,654	430,318
310	Pre-School Development	464,585	9,614	159,490	169,104	295,481
317	Jr.ROTC/Catalina	60,000	2,434	40,484	42,918	17,082
337	Refugee Child Supporting Acad	33,712	5,440	14,840	20,279	13,433
338	Refugee Child Supporting Acad	0	0	1,677	1,677	(1,677)
367	Farm to School	115,988	4,401	33,653	38,054	77,933
374	E-Rate	3,281,147	286,278	1,390,986	1,677,264	1,603,883
378	Impact Aid	3,193,470	57,871	382,968	440,839	2,752,631
386	Hazard Protocol DevelopmentProject	25,000	0	0	0	25,000
Federal Grants Total		73,371,928	2,191,879	31,288,857	33,480,736	39,891,192
State Grants						
400	Voc Ed/Priority Programs	274,563	33,446	179,820	213,265	61,297
432	First Things First	176,500	0	4,441	4,441	172,059
465	Az Comm Of Arts-Artist in Res	13,700	0	0	0	13,700
480	Visiting Professor	100,000	0	0	0	100,000
484	Failing Schools Tutoring Grant	89,687	0	0	0	89,687
485	ADE School Safety	215,129	0	214,929	214,929	200
487	Game & Fish-Manzo	18,600	0	4,085	4,085	14,515
491	State Tutoring Grant Spring	100,000	0	0	0	100,000

* Projections included for CSF Performance Pay only

**FY2017-2018 EXPENDITURE UPDATE
FISCAL YTD ACTUALS AND ENCUMBRANCES THROUGH AUGUST 31, 2017**

Fund Name	Adjusted Budget	Paid YTD	Encumb.+ Projections	Total Spend	Balance
492 State Tutoring Grant Fall	100,000	0	0	0	100,000
State Grants Total	1,088,179	33,446	403,275	436,721	651,458
Other Funds					
51 Pima County-General	1,600	0	0	0	1,600
500 Sale/Lt Lease Of Sch Prop	5,000	3,289	35,562	38,851	(33,851)
505 School Plant Lease-1 Year or	21,000	0	0	0	21,000
506 School Plant Sale of School Property	2,400,000	0	10,000	10,000	2,390,000
510 Food Services	22,264,520	1,630,348	9,065,012	10,695,360	11,569,160
515 Civic Center	4,166,646	49,807	705,187	754,995	3,411,651
520 Community Schools	150,000	24,026	15,347	39,373	110,627
521 TUSD Community Education	2,791,791	163,507	1,367,256	1,530,763	1,261,028
522 Infant & Early Learning Centers	3,502,654	261,615	2,034,984	2,296,599	1,206,056
525 Auxiliary	1,544,158	67,150	497,945	565,095	979,063
526 Tax Credit	8,500,000	58,135	618,449	676,584	7,823,416
530 Gifts and Donations	2,919,670	28,213	245,224	273,438	2,646,233
535 CTE and JTED Projects	2,000	0	0	0	2,000
540 Fingerprinting/M Lemon	25,000	1,508	23,812	25,320	(320)
550 Insurance Proceeds	350,000	0	49,998	49,998	300,002
555 Textbooks	201,000	0	1,586	1,586	199,414
565 Litigation Recovery Fund	10,000	0	0	0	10,000
570 Indirect Costs	4,761,651	393,621	3,529,039	3,922,660	838,991
575 Unemployment Insurance	214,000	0	214,000	214,000	0
576 Worker's Compensation Insurance	2,502,139	1,816,413	65,906	1,882,318	619,820
586 Miscellaneous Refunds	97,867	2,383	70,963	73,345	24,522
595 School Bus Advertising	100,000	0	0	0	100,000
596 Joint Technological Education	3,550,000	112,726	1,986,884	2,099,610	1,450,391
620 Adjacent Ways	1,000,000	0	0	0	1,000,000
650 Gifts & Donations/Gfa	20,000	0	0	0	20,000
660 Condemnation Fund	22,000	0	0	0	22,000
665 Energy Water Savings	5,000,000	1,387,079	2,830,513	4,217,592	782,408
691 Building Renewal Grant	1,400,000	0	1,571,952	1,571,952	(171,952)
700 Debt Service Series B	18,116,492	0	6,000	6,000	18,110,492
701 Debt Serv., Proj. 04 Series A	0	1,321	0	1,321	(1,321)
850 Student Activities	0	4,073	202,054	206,128	(206,128)

* Projections included for CSF Performance Pay only

FY2017-2018 EXPENDITURE UPDATE
FISCAL YTD ACTUALS AND ENCUMBRANCES THROUGH AUGUST 31, 2017

Fund Name	Adjusted Budget	Paid YTD	Encumb.+ Projections	Total Spend	Balance
Other Funds Total	85,639,189	6,005,211	25,147,674	31,152,885	54,486,304
Internal Service					
952 District Businss-Prnt Shp	1,163,850	39,059	904,775	943,834	220,016
954 Employee Benefits Trust	34,995,522	3,543,134	352,717	3,895,851	31,099,672
955 IGAs	860,782	9,230	244,498	253,727	607,055
961 Worker's Compensation Trust	4,000,000	0	0	0	4,000,000
Internal Service Total	41,020,155	3,591,422	1,501,990	5,093,412	35,926,743
Grand Total	555,110,373	39,506,486	324,843,365	364,349,851	190,760,523

* Projections included for CSF Performance Pay only

ESTIMATED FUND BALANCES

Funding Source	Beginning Fund Balance 7/1/16	Revenue	Expenses & Transfers	Projected Fund Balance at 6/30/17
M&O	15,672,743	297,143,965	304,537,302	8,279,406
Instructional Improvement	546,041	1,894,401	2,317,297	123,145
CSF – Base	2,855,428	3,692,992	3,706,934	2,841,486
CSF - Performance Pay	14,969,197	7,439,406	17,939,899	4,468,704
CSF – Other	2,982,731	7,375,522	7,226,581	3,131,672
Classroom Site Fund	20,807,356	18,507,920	28,873,414	10,441,861
Capital	772,808	16,396,001	17,168,810	(0)
Federal Grants	211,692	51,683,250	48,419,769	3,475,174
State Grants	292,299	1,168,542	1,213,496	247,345
Other Funds	35,002,763	68,701,047	59,515,029	44,188,782
Internal Service	32,445,848	34,778,342	31,812,135	35,412,055
Grand Total	105,751,550	490,273,468	493,857,251	102,167,767