

DISTRICT NAME Douglas Unified School District #27

COUNTY COCHISE


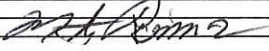
CTDS NUMBER 20227000





ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the
Annual Financial Report and School Level Reporting Form per A.R.S. §15-904
for the Fiscal Year
2023

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2023 uploaded to the Arizona Department of Education's website on
10/11/2023 contain(s) the data for the AFR described above.

Date



Superintendent Signature

Ana Samaniego
Superintendent (Typed Name)

Sonia Barcelo
District Contact Employee



Chief Financial & Operations Officer

Cesar Soto
Chief Financial & Operations Officer

520-364-2447 ext 7024
Telephone Number

sbarcelo@douglasschools.org
Email

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)
2. Classroom Site Funds (from page 3, line 13)
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)

\$	25,232,301
\$	3,299,743
\$	1,679,599

DISTRICT NAME Douglas Unified School District #27

COUNTY COCHISE

CTDS NUMBER 20227000

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

1110 Property Taxes
1140 Penalties and Interest on Taxes
1280 Revenue in Lieu of Taxes
1311 Tuition from Individuals Excluding Summer School
1312 Tuition from Individuals for Summer School
1320 Tuition from Other Arizona Districts
1330 Tuition from Out-of-State Districts
1340 Tuition from Other Private Sources (Other than Individuals)
1350 Tuition from Other Government Sources Within Arizona
1360 Tuition from Other Government Sources Outside Arizona
1410 Transportation Fees from Individuals
1420 Transportation Fees from Other Arizona Districts
1430 Transportation Fees from Out-of-State Districts
1440 Transportation Fees from Other Private Sources (Other than Individuals)
1450 Transportation Fees from Other Government Sources Within Arizona
1460 Transportation Fees from Other Government Sources Outside Arizona
1500 Investment Income
Other (Specify) (2) 1970, 1980 1990 prior year miscellaneous

Subtotal (lines 2-19)

2000 County

2110 County School Fund
2120 County Equalization Assistance
2210 Special County School Reserve Fund
Other (Specify) _____

Subtotal (lines 21-24)

3000 State

3100 Unrestricted
3110 State Equalization Assistance
3120 Additional State Aid
Other (Specify) _____

Subtotal (lines 26-29)

4000 Federal

4100 Unrestricted Revenue Received Directly from the Federal Government
4200 Unrestricted Revenue Received from the Federal Government through the State

4700 Revenue Received from the Federal Government through Other Intermediate Agencies
4800 Revenue in Lieu of Taxes
4900 Revenue for/on Behalf of the District
Other (Specify) _____

Subtotal (lines 31-36)

Total Fund Revenue (lines 20, 25, 30, and 37)

5100 Issuance of Bonds
5200 Fund Transfers-In
Other (Specify) _____

TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)

Total Expenditures

6900 Other Financing Uses and Other Items Including Transfers-Out

TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)

ENDING FUND BALANCE (line 42 minus line 45) (3)

Rev. 9/23 Arizona Department of Education and Auditor General

MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1. 9,640,972	992,908	212,053	0	767,815 1.

2. 2,399,989	128,156	142		541,976 2.
3. 0				3.
4. 0	0	0		0 4.
5. 24,188	0			0 5.
6. 0	0			0 6.
7. 0	0			0 7.
8. 0	0			0 8.
9. 0	0			0 9.
10. 0	0			0 10.
11. 0	0			0 11.
12. 0	0			0 12.
13. 0	0			0 13.
14. 0	0			0 14.
15. 0	0			0 15.
16. 0	0			0 16.
17. 0	0			0 17.
18. 110,266	0	0	0	4,588 18.
19. 43,223	19,161	0	0	0 19.
20. 2,577,666	147,317	142	0	546,564 20.

21. 0	0				21.
22. 34,999	1,842				22.
23. 0	0				23.
24. 0	0				24.
25. 34,999	1,842				25.
26. 0	0				26.
27. 22,116,203	1,164,011				27.
28. 750,450	25,646				28.
29. 0	0			0	29.
30. 22,866,653	1,189,657			0	30.

31. 0					31.
32. 0					32.
33. 0					33.
34. 0					34.
35. 0					35.
36. 0				0	36.
37. 0				0	37.

38. 25,479,318	1,338,816	142	0	546,564 38.
39. 0			0	0 39.
40. 0	0	0	0	0 40.
41. 0	0	0	0	0 41.
42. 35,120,290	2,331,724	212,195	0	1,314,379 42.
43. 25,232,301	1,679,599	184,500	0	591,781 43.
44. 0	0	0	0	0 44.
45. 25,232,301	1,679,599	184,500	0	591,781 45.
46. 9,887,989	652,125	27,695	0	722,598 46.

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of 7,500 at 7/1/22.

(2) The Government Property Lease Excise Tax revenue included on line 19 is 0

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of 7,500 at 6/30/23.

(4) Debt Service Fund, interest expenditures amount: 4,588

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6,600	Other 6,800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
100 Regular Education										
1000 Instruction	1.	7,146,513	2,478,059	144,013	102,339	1,225	10,152,577	9,872,149	8,880,588	11.2%
2000 Support Services										
2100 Students	2.	1,139,399	438,664	5,000	32,464	439	1,657,115	1,615,966	1,430,027	13.0%
2200 Instructional Staff	3.	63,173	17,883	64,096	8,426	3,845	199,974	157,423	103,624	51.9%
2300 General Administration	4.	151,936	60,712	519,085	6,164	21,926	849,562	759,823	744,623	2.0%
2400 School Administration	5.	1,074,269	349,441	548	18,121	8,637	1,487,916	1,451,016	1,241,488	16.9%
2500 Central Services	6.	879,419	357,428	134,971	128,348	6,653	1,981,287	1,506,819	1,442,028	4.5%
2600 Operation & Maintenance of Plant	7.	1,831,817	756,067	327,416	1,309,706	8	4,574,792	4,225,014	3,705,743	14.0%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	97,070	41,411	0	26	0	155,201	138,507	87,804	57.7%
610 School-Sponsored Cocurricular Activities	10.	15,389	3,109	0	0	0	34,696	18,498	17,352	6.6%
620 School-Sponsored Athletics	11.	221,194	40,495	39,871	97,579	36,187	477,520	435,326	353,700	23.1%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	9,000	1,812	0	0	0	10,857	10,812	0	--
Regular Education Subsection Subtotal (lines 1-13)	14.	12,629,179	4,545,081	1,235,000	1,703,173	78,920	21,581,497	20,191,353	18,006,977	12.1%
200 and 300 Special Education										
1000 Instruction	15.	2,128,809	817,003	12,339	9,194	0	3,323,664	2,967,345	2,550,748	16.3%
2000 Support Services										
2100 Students	16.	64,999	26,505	508,539	202	0	828,434	600,245	650,721	-7.8%
2200 Instructional Staff	17.	166,898	60,310	139,394	1,975	660	515,562	369,237	360,759	2.4%
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	157,901	71,790	3,563	0	0	267,021	233,254	259,666	-10.2%
2600 Operation & Maintenance of Plant	21.	0	0	0	0	0	0	0	0	0.0%
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	5,603	2,359	0	0	0	9,166	7,962	7,137	11.6%
Subtotal (lines 15-23)	24.	2,524,210	977,967	663,835	11,371	660	4,943,847	4,178,043	3,829,031	9.1%
400 Pupil Transportation	25.	423,440	165,271	16,682	100,380	688	814,311	706,461	643,412	9.8%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs										
1000 Instruction	27.	0	0	0	0	0		0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	0	0	0	0	0		0	0	0.0%
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	30.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	31.	104,203	52,241	0	0	0	166,591	156,444	149,359	4.7%
Total Expenditures (lines 14, 24-26, 29-31)	32.	15,681,032	5,740,560	1,915,517	1,814,924	80,268	27,506,246	25,232,301	22,628,779	11.5%

CLASSROOM SITE FUND—REVENUES, EXPENDITURES, AND FUND BALANCES

		Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400,6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Total Expenditures			% Increase/ Decrease in Actual	Ending Fund Balance
										Budget	Actual	Prior Year Actual		
Classroom Site Fund 010														
Revenues														
CSF Revenue	1.		3,311,709											
Interest Income and Other Revenues	2.		0											
Total Revenues (lines 1 and 2)	3.		3,311,709											
Expenditures														
1000 Instruction	4.			2,506,827	493,117	0	0	0	0	3,985,372	2,999,944	2,764,008	8.5%	
2100 Support Services - Students	5.			150,577	30,280	0	0	0	0	265,994	180,857	183,589	-1.5%	
2200 Support Services - Instructional Staff	6.			99,170	19,772	0	0		0	221,717	118,942	126,417	-5.9%	
2300 Support Services - General Administration	7.									0	0	0	0.0%	
2500 Central Services	8.								0	0	0	0	0.0%	
3300 Community Services Operations	9.			0	0	0				0	0	0	0.0%	
4000 Facilities Acquisition and Construction	10.							0		0	0	0	0.0%	
5000 Debt Service	11.								0	0	0	0	0.0%	
Total Expenditures (lines 4-11)	12.			2,756,574	543,169	0	0	0	0	4,473,083	3,299,743	3,074,014	7.3%	
Total Classroom Site Fund	13.	1,000,905	3,311,709	2,756,574	543,169	0	0	0	0	4,473,083	3,299,743	3,074,014	7.3%	1,012,871

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Short-term Noninstructional Software Subscription 6655	Property 6700	Redemption of Principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
									Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	1.	35,950	211,802	153,151	1,062,337	180,893	30,661	4,804	0	1,679,598	854,447	96.6%
Unrestricted Capital Outlay Fund 610 (2)												
1000 Instruction	2.	0	146,133		141,315			0	970,987	287,448	311,395	-7.7%
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	65,669	10,876	36,927			0	157,431	113,472	50,061	126.7%
2300, 2400, 2500, 2900 Administration	4.	35,950		138,400	149,309		0	4,804	323,619	328,463	210,901	55.7%
2600 Operation & Maintenance of Plant	5.	0		3,875	162,950			0	311,364	166,825	92,066	81.2%
2700 Student Transportation	6.	0		0	213,947			0	309,034	213,947	118,192	81.0%
3000 Operation of Noninstructional Services	7.	0		0	7,689			0	7,955	7,689	0	--
4000 Facilities Acquisition and Construction	8.	0		0	350,201			0	351,390	350,201	0	--
5000 Debt Service	9.					180,893	30,661		212,843	211,554	71,832	194.5%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	35,950	211,802	153,151	1,062,338	180,893	30,661	4,804	2,644,623	1,679,599	854,447	96.6%

(1) Amounts in the Unrestricted Capital Outlay Override, line 1 above, must also be included in the Unrestricted Capital Outlay Fund (610) individual line items.

(2) Expenditures, if any, in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211:

Budget0

Actual0

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [A.R.S. §15-904(B)]

Selected Expenditures by Object Code		UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695		ADJACENT WAYS Fund 620		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	
Total Fund Expenditures	1.	2,644,623	1,679,599	0	0	27,868,438	9,558,217	211,000	184,500	1.
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0	3.
6450 Construction Services	4.	0	0	0	0	24,551,691	8,295,504	211,000	184,500	4.
6655 Short-term Noninstructional Software Subscription	5.		153,150		0		0		0	5.
6710 Land and Improvements	6.	342,890	342,776	0	0	0	0	0	0	6.
6720 Buildings and Improvements	7.	0	7,424	0	0	0	131,877	0	0	7.
673X Furniture and Equipment	8.	462,821	367,020	0	0	1,090,000	846,013	0	0	8.
673X Vehicles	9.	289,496	194,420	0	0	0	0	0	0	9.
673X Technology-Related Hardware and Software	10.	236,421	150,696	0	0	100,000	0	0	0	10.
6831, 6832, 6833 Redemption of Principal	11.	176,924	180,893	0	0	0	0	0	0	11.
6841, 6842, 6843, 6850 Interest	12.	35,919	30,661	0	0	0	0	0	0	12.
Total (lines 2-12)	13.	1,544,471	1,427,040	0	0	25,741,691	9,273,394	211,000	184,500	13.
Total amounts reported on lines 2 through 12 above for:										
Renovation	14.	0	0	0	0			0	0	14.
New Construction	15.	0	0	0	0	24,551,691	8,295,504	0	184,500	15.
Other	16.	1,544,471	1,427,040	0	0	1,190,000	977,890	211,000	0	16.
Total (lines 14-16)	17.	1,544,471	1,427,040	0	0	25,741,691	9,273,394	211,000	184,500	17.

Funds 610, 630, 695, and 620

1. New construction cost per square foot\$95
2. Land acquisition costs\$0

CAPITAL ASSETS AS OF JUNE 30, 2023	
Land and Improvements	3,378,077
Buildings and Improvements	52,659,772
Furniture, Equipment, Vehicles, and Technology	7,794,106
Construction in Progress	21,598,772
Total	85,430,727

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

100-130 ESEA Title I - Helping Disadvantaged Children
140-150 ESEA Title II - Prof. Development and Technology
160 ESEA Title IV - 21st Century Schools
170-180 ESEA Title V - Promote Informed Parent Choice
190 ESEA Title III - Limited English & Immigrant Students
200 ESEA Title VII - Indian Education
210 ESEA Title VI - Flexibility and Accountability
220 IDEA Part B
230 Johnson-O'Malley
240 Workforce Investment Act
250 AEA-Adult Education
260-270 Vocational Education - Basic Grants
280 ESEA Title X - Homeless Education
290 Medicaid Reimbursement
349 National Forest Fees
353 Taylor Grazing Fees
374 E-Rate
378 Impact Aid
300-399 Other Federal Projects
699 Federal Impact Aid (Construction)
Total Federal Project Funds (lines 1-20)

Total COVID-19 Federal Relief Funds included in lines above

STATE PROJECTS

400 Vocational Education
410 Early Childhood Block Grant
420 Ext. School Yr. - Pupils with Disabilities
425 Adult Basic Education
430 Chemical Abuse Prevention Programs
435 Academic Contests
450 Gifted Education
456 College Credit Exam Incentives
457 Results-based Funding
460 Environmental Special Plate
465-499 Other State Projects
Total State Project Funds (lines 23-33)

Total Federal and State Projects (lines 21 and 34)

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE	GENERAL FUND	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL		
1.	0	2,263,853	(75,388)	2,742,965	2,390,875	(202,410)		1.
2.	0	172,919	(7,474)	770,979	179,745	(14,300)		2.
3.	(175)	185,887	(7,217)	484,647	178,403	92		3.
4.	0	0	0	0	0	0		4.
5.	0	308,908	(8,343)	368,783	315,533	(14,968)		5.
6.	0	0	0	0	0	0		6.
7.	0	0	0	0	0	0		7.
8.	0	1,029,437	(28,830)	1,088,020	999,459	1,148		8.
9.	0	0	0	6,127	0	0		9.
10.	0	0	0	0	0	0		10.
11.	0	0	0	0	0	0		11.
12.	0	70,782	(1,717)	141,935	70,897	(1,832)		12.
13.	0	0	0	0	0	0		13.
14.	701,865	487,208	(1,710)	381,974	309,623	877,740	Yes	14.
15.	76,048	9,601	0	57,300	0	85,649	Yes	15.
16.	10,979	1,221	0	20,630	0	12,200	Yes	16.
17.	20,440	54,398	0	720,354	11,129	63,709		17.
18.	0	0	0	0	0	0	No	18.
19.	69,997	5,128,540	(186,964)	26,099,256	5,028,783	(17,210)	No	19.
20.	0	0	0	0	0	0		20.
21.	879,154	9,712,754	(317,643)	32,882,970	9,484,447	789,818		21.
22.	32,770	5,203,147	(185,592)		5,117,053	(66,728)		22.
23.	0	58,832	0	85,291	58,832	0		23.
24.	0	0	0	0	0	0		24.
25.	0	0	0	0	0	0		25.
26.	0	0	0	0	0	0		26.
27.	0	0	0	0	0	0		27.
28.	0	0	0	0	0	0		28.
29.	0	0	0	0	0	0		29.
30.	297	9,000	0	50,000	4,274	5,023		30.
31.	567,318	32	0	400,000	194,131	373,219		31.
32.	0	0	0	0	0	0		32.
33.	250,076	142,127	0	336,021	93,890	298,313	No	33.
34.	817,691	209,991	0	871,312	351,127	676,555		34.
35.	1,696,845	9,922,745	(317,643)	33,754,282	9,835,574	1,466,373		35.

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)		OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)		
1.	0	75,388		1.
2.	0	7,474		2.
3.	0	7,217		3.
4.	0	0		4.
5.	0	8,343		5.
6.	0	0		6.
7.	0	0		7.
8.	0	28,830		8.
9.	0	0		9.
10.	0	0		10.
11.	0	0		11.
12.	0	1,717		12.
13.	0	0		13.
14.	0	1,710		14.
15.	0	0		15.
16.	0	0		16.
17.	0	0		17.
18.	0	0		18.
19.	0	186,964		19.
20.	0	0		20.

SOURCES (2)		USES (2)		
23.	0	0		23.
24.	0	0		24.
25.	0	0		25.
26.	0	0		26.
27.	0	0		27.
28.	0	0		28.
29.	0	0		29.
30.	0	0		30.
31.	0	0		31.
32.	0	0		32.
33.	0	0		33.

(1) In accordance with the USFR Chart of Accounts, the Impact Aid Fund may transfer monies (object code 6930) to the M&O and Teacherage Funds; the Impact Aid Fund may also receive transfers-in (object code 5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may not receive any transfers-in and may only make transfers-out to the Indirect Costs Fund based on an approved indirect cost rate (object code 6910) and for any interest on federal program monies the district is not required to revert and chooses to transfer to the Indirect Cost Fund (object code 6930).

(2) In accordance with the USFR Chart of Accounts, transfers of monies between funds should be made only when specifically authorized by statute or allowed by a federal grant. Currently, there are no allowable transfers to or from any state projects.

OTHER FUNDS

	1.	BEGINNING	REVENUES	NET OTHER FINANCING SOURCES AND USES	EXPENDITURES		ENDING FUND	1.
		FUND BALANCE			BUDGET	ACTUAL		
		ACTUAL	ACTUAL	ACTUAL			ACTUAL	
020 Instructional Improvement	1.	104,337	346,319		352,000	257,511	193,145	1.
050 County, City, and Town Grants	2.	0	0	0	0	0	0	2.
071 English Language Learner (1)	3.	0	87,570	0	90,724	87,570	0	3.
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0	4.
500 School Plant	5.	400,909	199,355	21,763	755,989	186,887	435,140	5.
515 Civic Center	6.	20,870	712	0	68,133	21,262	320	6.
520 Community School	7.	61,438	43,273	0	46,571	38,051	66,660	7.
525 Auxiliary Operations	8.	257,363	262,223	0	450,000	265,120	254,466	8.
526 Extracurricular Activities Fees Tax Credit	9.	96,167	10,514	0	250,000	4,877	101,804	9.
530 Gifts and Donations	10.	100,941	20,834	0	339,240	32,070	89,705	10.
535 Career & Technical Education Projects	11.	0	0	0	0	0	0	11.
540 Fingerprint	12.	0	0	0	0	0	0	12.
545 School Opening	13.	0	0	0	0	0	0	13.
550 Insurance Proceeds	14.	114,638	0	0	114,637	0	114,638	14.
555 Textbooks	15.	38,998	43	0	60,000	0	39,041	15.
565 Litigation Recovery	16.	6,465	4,278	0	57,425	10,000	743	16.
570 Indirect Costs	17.	150	0	384,100	363,333	384,250	0	17.
575 Unemployment Insurance	18.	0	0	0	0	0	0	18.
580 Teacherage	19.	0	0	0	0	0	0	19.
585 Insurance Refund	20.	0	0	0	0	0	0	20.
590 Grants and Gifts to Teachers	21.	2,051	0	0	6,000	0	2,051	21.
595 Advertisement	22.	1,325	0	0	14,039	0	1,325	22.
596 Career Technical Education	23.	2,925,862	1,232,471	0	1,389,128	1,321,199	2,837,134	23.
597 Arizona Industry Credentials Incentive	24.	0	0	0	0	0	0	24.
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0	0	25.
650 Gifts and Donations—Capital	26.	0	0	0	78,500	0	0	26.
660 Condemnation	27.	0	0	0	0	0	0	27.
665 Energy and Water Savings	28.	0	0	0	0	0	0	28.
686 Emergency Deficiencies Correction	29.	0	0	0	0	0	0	29.
691 Building Renewal Grant	30.	(271,455)	803,525	0	3,697,688	521,789	10,281	30.
695 New School Facilities	31.	0	9,602,221		27,868,438	9,558,217	44,004	31.
720 Impact Aid Revenue Bond Debt Service	32.	0	0	0	0	0	0	32.
750 Permanent Funds	33.	0	0	0	0	0	0	33.
800-849 Trust and Custodial Funds	34.	0	0	0	0	0	0	34.
850 Student Activities	35.	128,649	191,263		270,000	163,087	156,825	35.
855 Employee Insurance Program Withholdings	36.	0	0	0	0	0	0	36.
865 State Income Tax Withholdings	37.	0	0	0	0	0	0	37.

Instructional Improvement Fund 020	BUDGET	ACTUAL	
Expenditures			
Teacher Compensation Increases	160,000	168,335	1.
Class Size Reduction	160,000	52,446	2.
Dropout Prevention Programs	32,000	36,730	3.
Instructional Improvement Programs	0	0	4.
Total Expenditures (lines 1-4)	352,000	257,511	5.
Total Expenditures from accounting data		257,511	6.

Check this box if your district did not have expenditures in the Instructional Improvement Fund ☐

Arizona Industry Credentials Incentive Fund 597	BUDGET	ACTUAL	
Expenditures			
Teacher instructional costs and professional development		0	1.
Student certification, credentialing, or licensure costs		0	2.
Developmental costs		0	3.
Instructional hardware, software, or supplies		0	4.
Career exploration		0	5.
Total Expenditures (lines 1-5)	0	0	6.
Total Expenditures from accounting data		0	7.

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900	
		1.
0	0	2.
0	0	3.
0	0	4.
0	0	5.
0	0	6.
0	0	7.
(19,421)	19,421	8.
0	0	9.
0	0	10.
0	0	11.
0	0	12.
0	0	13.
0	0	14.
0	0	15.
0	0	16.
(384,100)	0	17.
0	0	18.
0	0	19.
0	0	20.
0	0	21.
0	0	22.
0	0	23.
0	0	24.
0	0	25.
0	0	26.
0	0	27.
0	0	28.
0	0	29.
0	0	30.
		31.
0	0	32.
0	0	33.
0	0	34.
		35.
0	0	36.
0	0	37.

DISTRICT NAME Douglas Unified School District #27

COUNTY COCHISE

CTDS NUMBER 20227000

A. Bonds and Short-term Debt			
1. Bonds Outstanding, July 1, 2022	3,920,000	1.	
2. Bonds issued during FY 2023	0	2.	
3. Bonds retired during FY 2023	(420,000)	3.	
4. Bonds Outstanding, June 30, 2023	3,500,000	4.	
5. Short-term Debt Outstanding, July 1, 2022	0	5.	
6. Short-term Debt Outstanding, June 30, 2023	0	6.	

B. District Assessed Valuation and Other District Information			
1. FY 2023 Assessed Valuations and Tax Rates			
a. Primary	82,130,058	Tax Rate	3.8282
b. Secondary	0	Tax Rate	0.8490
2. Number of Schools	8		
3. Actual Days in Session	180		
4. Area of School District (Square Miles)	606,542		
(Report this WHETHER OR NOT district changed boundaries in FY 2023)			

C. County Approved Liabilities incurred in excess of district budget (A.R.S. §15-907)			
1. Destruction or damage	M & O	Unrestricted Capital Outlay	
2. Excessive/unexpected legal expenses	0	0	1.
3. Mitigation or removal of health or safety hazard	0	0	2.
	0	0	3.

D. Current Expenditures by Category	
1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	23,186,206
2. Classroom Supplies (Function 1000, Object Code 6600)	1,605,459
3. Administration (Functions 2300, 2400, 2500, & 2900)	5,547,512
4. Support Services—Students (Function 2100)	3,440,231
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	10,865,045
6. Total Current Expenditures	44,644,453
7. Total Current Expenditures from Federal Funds, excluding those funds	9,162,193
8. Total Current Expenditures from State and Local Funds, including those	35,482,260

E. Other long-term debt	
1. Other Principal (object 6832)	201,693
2. Other Interest (object 6842)	30,661
3. Instructional software subscriptions (more than 12 months) Principal (object 6833)	0
4. Instructional software subscriptions (more than 12 months) Interest (object 6843)	0
5. Did the district enter into any new financed purchase agreements or more than 12-month lease agreements or software subscriptions during the fiscal year? (Yes or No)	NO

F. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act	0
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G. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)	0
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H. Cash and Investments held at June 30, 2023	
1. Sinking funds	0
2. Bond funds	0
3. Other funds, except for any employee retirement funds	0

I. Average Teacher Salary (A.R.S. §15-903.E)	
1. Average salary of all teachers employed in FY 2023	43,248
2. Average salary of all teachers employed in FY 2022	41,909
3. Increase in average teacher salary from prior year	1,339
4. Percentage increase	3.2%

Comments on Average Salary Calculation (Optional):

☐ Check this box if your d

J. Certified Staff Salaries and FTE (Funds 001-799 excluding 575)	Salaries	FTE
	511,590	
1. Substitute Teachers (Functions 1000 & 2213)	9,503,751	189.0
2. Classroom Teacher Base Salaries (Functions 1000 & 3300)	407,861	12.0
a. Classroom teachers with fewer than 3 years of experience as defined by A.R.S. §15-941(E)	9,095,890	177.0
b. Classroom teachers with 3 or more years of experience as defined by A.R.S. §15-941(E)	2,506,826	
3. Classroom Teacher Performance Pay (Functions 1000 & 3300)	2,888,751	
4. Classroom Teacher Payments Not Related to Additional Duties (Function 1000 & 3300)	448,554	
5. Classroom Teacher Payments Related to Additional Duties (All Functions)	50,427	
6. Other Certified Staff (All Functions)		

7. In FY 2023, did the district pay any of its classroom teachers for prior classroom experience outside of the school district using either of the following two methods:	
a. Increasing base salary by granting years of experience on its salary schedule? (Yes or No)	no
b. Making payments in addition to their base salary? (Yes or No)	no

Total Certified Salary Payments from accounting data	15,909,899
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(1) This form mirrors changes to the certified salary expenditure object code range (6100 to 6149) added to the FY 2024 USFR Chart of Accounts that will be required starting in FY 2025.

A. ENROLLMENT OF GIFTED PUPILS BY GRADE (A.R.S. §15-779.02)

	GRADE													TOTAL	
	K	1	2	3	4	5	6	7	8	9	10	11	12		
1. Quantitative Reasoning	0	0	0	0	1	4	5	2	0	3	4	2	5	26	1.
2. Verbal Reasoning	0	0	0	0	0	1	2	1	0	0	2	1	1	8	2.
3. Nonverbal Reasoning	0	0	0	0	1	3	2	2	3	15	12	6	7	51	3.
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	0	2	8	9	5	3	18	18	9	13	85	4.

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE (A.R.S. § 15-761)

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL	
1. Total All Disability Classifications	3,502,834	3,033,613	1.
2. Gifted Education	85,371	17,569	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	31,422	29,863	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technological Education (non-CTED)	0	0	6.
7. Career Education	0	0	7.
8. Career Technical Education (CTED programs in 300 range)	1,324,220	1,096,998	8.
9. Total (lines 1-8)	4,943,847	4,178,043	9.
10. IEP required pupil transportation costs coded within Program 400	24,500	0	10.

C. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR GIFTED PUPILS (ELEMENTARY, SECONDARY, AND TOTAL)

Actual Expenditures for all Gifted Programs:

K-8	\$	5,581
9-12	\$	11,988
Total	\$	17,569

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL	
1. Nonfederal Audit Expenditures - M&O Fund	6350 49,300	49,441	1.
2. Federal Audit Expenditures - All Funds	6330 0	0	2.

E. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR PERFORMANCE PAY (A.R.S. §15-920)

Actual Expenditures made in FY 2023 \$ 0

F. TUITION

Type 03 Districts Only

1. Tuition to Other Arizona Districts
for high school students only (objects 6561 & 6565)
2. Tuition to Other Arizona Districts
for all other students (objects 6561)
3. Tuition to Out-of-State Districts
for high school students only (objects 6562 & 6565)
4. Tuition to Out-of-State Districts
for all other students (objects 6562)

Non-Type 03 Districts

5. Tuition to Other Arizona Districts (object 6561)
6. Tuition to Out-of-State Districts (object 6562)

All Districts

7. Tuition to Private Schools (object 6563)
8. Tuition to Ed Services\Coops\IGAs (object 6564)
9. Tuition Other (object 6569) (1)
10. Total (lines 1-9)

Tuition Expenditures				
Operations	Capital	Debt	Total	
0	0	0	0	1.
0	0		0	2.
0	0	0	0	3.
0	0		0	4.
0	0		0	5.
0	0		0	6.
0	0		0	7.
4,340	0		4,340	8.
12,339	0		12,339	9.
16,679	0	0	16,679	10.

(1) Tuition paid to the State and other governmental organizations, such as the Arizona School for the Deaf and Blind, as reimbursement for providing specialized instructional services to students residing within the boundaries of the paying district.

ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY (NPEFS) REPORTING

Funds 001-799 (excluding 575)	Programs 100-630										Programs 700-900	Total		
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)			
1000 Instruction	1.	15,934,243	5,017,080	331,997	1,581,948	1,791,789	16,472				67,412	0	24,740,941	1.
2000 Support Services														
2100 Students	2.	1,754,845	619,242	659,043	169,019	23,600	12,628				97,399	0	3,335,776	2.
2200 Instructional Staff	3.	1,238,299	397,603	358,112	197,030	180,994	34,580				0	0	2,406,618	3.
2300 General Administration	4.	233,208	62,302	529,085	7,930	5,970	22,861	0			0	0	861,356	4.
2400 School Administration	5.	1,175,745	370,493	2,884	18,993	14,910	12,479				0	0	1,595,504	5.
2500, 2900 Central Services, Other	6.	1,628,324	587,786	265,576	346,048	202,655	22,787			0	37,477	0	3,090,653	6.
2600 Operation and Maintenance of Plant	7.	2,007,812	802,893	423,767	1,648,053	452,719	208				0	0	5,335,452	7.
2700 Student Transportation	8.	460,856	173,366	15,385	100,162	214,482	688				0		964,939	8.
3000 Operation of Noninstructional Services														
3100 Food Service Operations	9.	848,889	268,733	5,720	929,625	10,366	7,290				0	0	2,070,623	9.
3200 Enterprise Operations	10.	0	0	0	0	0	0				0	0	0	10.
3300 Community Services Operations	11.											239,080	239,080	11.
3400 Bookstore Operations	12.	42,350	16,732	0	8,633	7,689	0				0	0	75,404	12.
Total (lines 1-12)	13.	25,324,571	8,316,230	2,591,569	5,007,441	2,905,174	129,993	0		0	202,288	239,080	44,716,346	13.
From Federal Funds	14.	5,780,891	1,684,585	352,989	2,310,764	1,039,112	59,750	0		0	625	228,268	11,456,984	14.
From State and Local Sources	15.	19,543,680	6,631,645	2,238,580	2,696,677	1,866,062	70,243	0		0	201,663	10,812	33,259,362	15.
4000 Facilities Acquisition and Construction	16.	0	0	9,277,401	743	583,224	0				0	0	9,861,368	16.
5000 Debt Service	17.								621,693	201,692		0	823,385	17.

Teacher Salaries (Funds 001-799 excluding 575, Function 1000)

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)	Contract Substitutes (in Object 6300)	
1. Regular Education (Programs 100, 280, 520, and 550)	10,215,619	464,390	72,907	0	1.
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	801,646	0	0	0	2.
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	1,174,474	47,200	39,751	0	3.
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	0	0	0	0	4.
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	170,825	0	0	0	5.

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	932,634	6.
7. Number of FTE-Certified Teachers	223	7.
8. Number of FTE-Contract Teachers	1	8.

Utilities and Energy Detail (Funds 001-799 excluding 575, Only Function 2600)

1. 6410-6411 Utility Services	61,212	1.
2. 6620-6629 Energy	1,070,667	2.

CTED Districts Only (Funds 001-799 excluding 575, All Functions)

1. 6591 Services Purchased from Other Arizona Districts	0	1.
2. 6870 Pass-through Payments	0	2.
3. 6880 Sub-awards	0	3.

Revenue from selected federal sources

1. ESEA Title IV - Student Support and Academic Enrichment Grants	114,558	1.
2. ESEA Title IV - 21st Century Community Learning Centers	0	2.
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	102,103	3.
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0	4.

Programs 700-900 Expenditure Detail (Funds 001-799, excluding 575)

	Property 6,700	All Other (excluding 6900)	Total	
1. Program 700	0	0	0	1.
2. Program 800	0	0	0	2.
3. Program 900	0	239,080	239,080	3.
4. Total (lines 1-3)	0	239,080	239,080	4.

Property Detail for Function 4000 (Funds 001-799, excluding 575)

1. 6710 Land and Improvements	436,763	1.
2. 6720 Buildings and Improvements	7,424	2.
3. 6731-39 Equipment	139,037	3.
4. Total (lines 1-3)	583,224	4.
5. 6450 Construction	8,933,339	5.

Technology (Funds 001-799 excluding 575, All Functions)

1. 6340 Technical Services	32,200	1.
2. 6432 Technology-Related Repairs and Maintenance	56,865	2.
3. 6443 Rental of Computers and Related Equipment	0	3.
4. 6531 Telecommunications	218,151	4.
5. 6641-43 Software reported in library books, textbooks, or instructional aids	1,054,648	5.
6. 6650 and 6655 Supplies-Technology-Related and Short-term noninstructional software subscriptions	296,883	6.
7. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	744,555	7.
8. Subtotal (Lines 1-7)	2,403,302	8.
9. 6739 Technology-Related Hardware & Software (\$5,000 or more)	176,518	9.
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	232,354	10.
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	0	11.

Support Services-Instruction Detail (Funds 001-799 excluding 575, All Objects)

1. 2210 Improvement of Instruction	1,708,407	1.
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Additional information for National Public Education Financial Survey (NPEFS) reporting of COVID-19 federal relief funds

Programs 100-630												Programs 700-900	Total
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Interest on Short Term Debt 6850	Miscellaneous 6890	Other 6800	All Object Codes (excluding 6900)		
Current Expenditures from COVID-19 federal relief funds												0	3,005,163
1000 Instruction	1.	1,769,500	403,401	0	315,744	516,518	0			0	0	0	558,401
2100, 2200 Student Support Services	2.	271,660	62,192	5,770	74,527	144,252	0		0	0	0	0	475,410
2300, 2500, 2900 Other Support Services	3.	299,638	89,281	23,425	42,071	20,995	0	0		0	0	0	82,296
2400 School Administration	4.	68,400	13,708	0	188	0	0			0	0	0	774,117
2600 Operation and Maintenance of Plant	5.	134,019	30,414	0	321,429	288,255	0			0	0	0	45,195
2700 Student Transportation	6.	37,100	8,095	0	0	0	0			0	0	0	78,877
3100 Food Service Operations	7.	65,400	13,477	0	0	0	0			0	0	0	0
3200 Enterprise Operations	8.	0	0	0	0	0	0			0	0	0	0
3300 Community Services Operations	9.	0	0	0	0	0	0			0	0	0	3,606
3400 Bookstore Operations	10.	3,000	606	0	0	0	0	0	0	0	0	0	93,988
Other	11.	0	2	0	0	93,986	0	0	0	0	0	0	5,117,053
Total (lines 1-12)	12.	2,648,717	621,174	29,195	753,959	970,020	0						

	Total spending detail	Classroom spending detail
Technology Related Expenditures from COVID-19 federal relief funds		
1. 6340 Technical Services	0	0
2. 6432 Technology-Related Repairs and Maintenance	0	0
3. 6443 Rental of Computers and Related Equipment	0	0
4. 6531 Telecommunications	0	0
5. 6650 Supplies-Technology-Related	16,731	16,731
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	521,371	383,433
7. 6739 Technology-Related Hardware & Software (\$5,000 or more)	0	0
8. 6641-43 Software reported in library books, textbooks, or instructional aids	285,595	285,595
9. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	232,354	
10. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	0	0

Capital Outlay Expenditures detail for COVID-19 federal relief funds	
1. Programs 100-630, Function 4000, Objects 6100-6700 and 6890	93,986
2. Programs 100-630, All functions, Object 67CX	1,064,007

Other Financing Uses for federal relief funds	
1. 6910 Indirect costs transfers-out	185,592

	Total Award (all fiscal years)	FY 2020 and FY 2021 Expenditures and Other Financing Uses	FY 2022 Expenditures and Other Financing Uses	FY 2023 Expenditures and Other Financing Uses	Amount remaining to spend
COVID-19 federal relief funds					
1. Elementary and Secondary School Emergency Relief Funds (ESSER I)	1,913,463	1,893,900	18,797	0	766
2. Elementary and Secondary School Emergency Relief Funds (ESSER II)	7,873,997	0	4,542,520	3,021,636	309,841
3. Elementary and Secondary School Emergency Relief Funds (ESSER III)	17,822,940	0	1,001,705	2,063,953	14,757,282
4. Governor's Emergency Education Relief Funds (GEER) - includes Acceleration Academies Program	0	0	0	0	0
5. Coronavirus Relief Fund (CRF)—Enrollment Stability Grant (ESG) Program	1,216,372	1,216,372	0	0	0
6. Other COVID-19 Federal Relief Funds	1,083,975	189,229	379,047	367,322	148,377
7. Total	29,910,747	3,299,501	5,942,069	5,452,911	15,216,266

Total FY 2023 expenditures + other financing uses 5,452,911

I certify that the Annual Financial Report of Douglas Unified School District, 27 County, for fiscal year 2023 was approved by the Governing Board on October 11, 2023, and that the complete Annual Financial Report may be reviewed by contacting Sonia Barcelo at the District Office, telephone 520-364-2447 ext 7024, during normal business hours.

Avg. Daily Membership

CTDS NUMBER

20227000

2022

2023

Attending

3,655.9556

3,585.6068

2023 Tax Rates:

Primary

Secondary

3.8282

0.8490

Rev. 9/23 Arizona Department of Education and Auditor General

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance	General Fund
Regular Education				21,581,497	20,191,353		
Special Education				4,943,847	4,178,043		
Pupil Transportation				814,311	706,461		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				166,591	156,444		
Maintenance and Operation Total	9,640,972	25,479,318	0	27,506,246	25,232,301	9,887,989	Yes
Classroom Site Funds	1,000,905	3,311,709		4,473,083	3,299,743	1,012,871	
Instructional Improvement	104,337	346,319		352,000	257,511	193,145	
Unrestricted Capital Outlay	992,908	1,338,816	0	2,644,623	1,679,599	652,125	Yes
Adjacent Ways	212,053	142	0	211,000	184,500	27,695	
Bond Building	0	0	0	0	0	0	
Other Capital Funds	0	0	0	0	0	0	
New School Facilities	0	9,602,221		27,868,438	9,558,217	44,004	
Federal Projects	879,154	9,712,754	(317,643)	32,882,970	9,484,447	789,818	
State Projects	817,691	209,991	0	871,312	351,127	676,555	
County, City, and Town Grants	0	0	0	0	0	0	
English Language Learner	0	87,570	0	90,724	87,570	0	
Compensatory Instruction	0	0	0	0	0	0	
School Plant Fund	400,909	199,355	21,763	755,989	186,887	435,140	Yes
Food Service	651,400	2,363,357	(66,458)	2,460,000	2,106,450	841,849	
Civic Center	20,870	712	0	68,153	21,262	320	
Community School	61,438	43,273	0	46,571	38,051	66,660	
Auxiliary Operations	257,363	262,223	0	450,000	265,120	254,466	Yes
Extracurricular Activities Fees	96,167	10,514	0	250,000	4,877	101,804	
Gifts and Donations	100,941	20,834	0	417,740	32,070	89,705	Yes
Career & Technical Education Projects	0	0	0	0	0	0	
Fingerprint	0	0	0	0	0	0	
School Opening	0	0	0	0	0	0	Yes
Insurance Proceeds	114,638	0	0	114,637	0	114,638	Yes
Textbooks	38,998	43	0	60,000	0	39,041	
Litigation Recovery	6,465	4,278	0	57,425	10,000	743	Yes
Indirect Costs	150	0	384,100	363,333	384,250	0	Yes
Unemployment Insurance	0	0	0	0	0	0	
Teacherage	0	0	0	0	0	0	No
Insurance Refund	0	0	0	0	0	0	
Grants and Gifts to Teachers	2,051	0	0	6,000	0	2,051	
Advertisement	1,325	0	0	14,039	0	1,325	No
Career Technical Education	2,925,862	1,232,471	0	1,389,128	1,321,199	2,837,134	
Arizona Industry Credentials Incentive	0	0	0	0	0	0	No
Impact Aid Revenue Bond Building	0	0	0	0	0	0	
Debt Service	767,815	546,564	0	1,107,216	591,781	722,598	
Emergency Deficiencies Correction	0	0	0	0	0	0	
Building Renewal Grant	(271,455)	803,525	0	3,697,688	521,789	10,281	
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	
Student Activities	128,649	191,263	0	270,000	163,087	156,825	
Employee Insurance Program Withholdings	0	0	0	0	0	0	
State Income Tax Withholdings	0	0	0	0	0	0	
Other Funds	0	0	0	50,000	0	0	No
Permanent Fund	0	0	0	0	0	0	
Trust and Custodial Funds	0	0	0	0	0	0	
Enterprise Funds	0	0	0	0	0	0	
Self-Insurance	0	0	0	0	0	0	
Intergovernmental Agreements	0	0	0	0	0	0	
OPEB	0	0	0	0	0	0	
Other Internal Service Fund	315	0	0	10,110,231	3,380,000	315	

Additional fund balance reserve information
(See Fund Balance Reserve tab for more detail)

(1) The District does not have a process or policy to establish a targeted fund balance reserve for FY 2023.

(2) The District's targeted fund balance reserve for FY 2023 was:
0

(3) The District's actual fund balance reserve for FY 2023 was:
0

SUPPLEMENT TO SCHOOL DISTRICT ANNUAL FINANCIAL REPORT FOR DISTRICTS THAT INCURRED EXPENDITURES FOR
ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)

Revenue Object Codes/Expenditure Function Codes		Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total Expenditures		
									Budget	Actual	
English Language Learner Fund 071											
Revenues											
3200 Restricted Revenue from State Sources	1.	87,570								1.	
Investment Income and Other Revenues	2.	0								2.	
Total Revenues (lines 1 and 2)	3.	87,570								3.	
Expenditures											
1000 Instruction	4.		63,747	23,823	0	0	0	0	90,724	87,570	4.
2000 Support Services											
2100 Students	5.		0	0	0	0	0	0	0	0	5.
2200 Instructional Staff	6.		0	0	0	0	0	0	0	0	6.
2300 General Administration	7.		0	0	0	0	0	0	0	0	7.
2400 School Administration	8.		0	0	0	0	0	0	0	0	8.
2500 Central Services	9.		0	0	0	0	0	0	0	0	9.
2600 Operation & Maintenance of Plant	10.		0	0	0	0	0	0	0	0	10.
2700 Student Transportation	11.		0	0	0	0	0	0	0	0	11.
2900 Other	12.		0	0	0	0	0	0	0	0	12.
Total (must agree with the AFR page 6, line 3)	13.	87,570	63,747	23,823	0	0	0	0	90,724	87,570	13.
Compensatory Instruction Fund 072											
Revenues											
3200 Restricted Revenue from State Sources	14.	0									14
Investment Income and Other Revenues	15.	0									15.
Total Revenues (lines 14 and 15)	16.	0									16.
Expenditures											
1000 Instruction	17.		0	0	0	0	0	0	0	0	17.
2000 Support Services											
2100 Students	18.		0	0	0	0	0	0	0	0	18.
2200 Instructional Staff	19.		0	0	0	0	0	0	0	0	19.
2300 General Administration	20.		0	0	0	0	0	0	0	0	20.
2400 School Administration	21.		0	0	0	0	0	0	0	0	21.
2500 Central Services	22.		0	0	0	0	0	0	0	0	22.
2600 Operation & Maintenance of Plant	23.		0	0	0	0	0	0	0	0	23.
2700 Student Transportation	24.		0	0	0	0	0	0	0	0	24.
2900 Other	25.		0	0	0	0	0	0	0	0	25.
Total (must agree with the AFR page 6, line 4)	26.	0	0	0	0	0	0	0	0	0	26.

DISTRICT NAME Douglas Unified School District #27

COUNTY COCHISE

CTDS NUMBER 20227000

This tab presents information on the amount and planned use of the District's fund balance reserves to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information. It also presents information about policies or guidelines used to establish target fund balance reserve amounts.

Prior year ending fund balance
1. Ending fund balance reported in FY 2022 AFR

Current year ending fund balance

2. Total FY 2023 ending fund balance

FY 2023 ending fund balance details:

3.a Fund deficit
3.b Fund balance exceeding budget capacity in budget-controlled funds
3.c Planned to be spent in FY 2024 to support budgeted spending
3.d Maintained for debt retirement after FY 2024
3.e Maintained for capital projects after FY 2024
3.f Maintained for retirement contributions after FY2024
3.g Maintained for self-insurance or OPEB after FY 2024
3.h Maintained for future financial stability
3.i other purposes (Specify)
3.j other purposes (Specify)
3.k Total FY 2023 ending fund balance

Funds														
General Fund*			Capital Projects Fund				Special Revenue Funds			Debt Service Funds	Permanent Fund	Enterprise funds	Internal Services Funds	Total all funds
Maintenance and Operations Fund	Unrestricted Capital Outlay Fund (If included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay Fund (If not included in the General Fund)	Bond Building Funds	Adjacent Ways Fund	Other capital projects funds	Classroom Site Fund	Federal and State Grants	Other special revenue funds					
9,640,972	992,908	1,669,358	0	0	212,053	(271,455)	1,000,905	907,953	4,031,097	767,815	0	0	315	18,951,921
9,887,989	652,125	2,522,406	0	0	27,695	54,285	1,012,871	490,784	4,240,154	722,598	0	0	315	19,611,222
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	27,695	0	0	0	0	0	0	0	0	27,695
0	0	0	0	0	0	0	1,012,871	0	0	0	0	0	0	1,012,871
0	0	0	0	0	0	0	0	0	0	722,598	0	0	0	722,598
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9,887,989	652,125	2,522,406	0	0	0	54,285	0	490,784	4,240,154	0	0	0	315	17,848,058
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9,887,989	652,125	2,522,406	0	0	27,695	54,285	1,012,871	490,784	4,240,154	722,598	0	0	315	19,611,222

*See the Summary tab, column K, to identify which funds are included in the General Fund for financial statement reporting purposes.

B. Fund balance policy

1. Does the District have a process or policy it follows to establish a targeted (goal) fund balance reserve level that the District is working to maintain each year? (Yes or No in cell F28) If the District has an adopted Governing Board policy, enter the policy number in the box provided (cell G28).

District establishes a targeted fund balance reserve level?	Governing Board policy number (Indicate "N/A" if no policy exists):
No	N/A

If question 1 was answered yes, answer questions 2 through 6 below. All Districts should respond to question 7.

2. Describe the guidance the District used in establishing its adopted reserve level policy and/or used in planning for its FY 2023 targeted fund balance reserve levels:

3. What funds are included in the District's targeted fund balance reserve?

4. What, if any, Section A, line 3 fund balance purposes are excluded from the District's targeted fund balance reserve?

5. If the targeted fund balance amount was determined by applying a percentage to a set factor, identify that percentage and factor:

Percentage	Factor	Additional Information
	of the Districts'	

6. Indicate the total targeted fund balance reserve and actual fund balance reserve amounts for the end of FY 2023.

Targeted fund balance reserve amount	Actual fund balance reserve amount

All Districts should respond to question 7

7. The District plans to take the following actions related to its ending fund balance in FY 2024 and thereafter:

Start paying off Bond Debt and for future financial stability.