



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 **2022**

SIGNATURE DATE

M. A. [Signature]

M. [Signature]

[Signature]

[Signature]

SIGNATURE DATE

[Signature]

The Annual Financial Report file(s) for FY 2022 uploaded to the Arizona Department of Education's website on October 5, 2022 contain(s) the data for the AFR described above.
Date

[Signature]
Superintendent Signature

Ana Samaniego
Superintendent (Typed Name)

Sonia Barcelo
District Contact Employee

[Signature]
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)	\$ <u>22,628,781</u>
2. Classroom Site Funds (from page 3, line 13)	\$ <u>3,074,014</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>854,448</u>

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) 1980 prior year

Subtotal (lines 2-19)

2000 County

- 2110 County School Fund
- 2120 County Equalization Assistance
- 2210 Special County School Reserve Fund
- Other (Specify) 0

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)

	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.	9,544,765	665,818	211,898	0	737,156
2.	2,558,173	138,638	155		622,174
3.	0				
4.	0	0	0		0
5.	28,256	0			0
6.	0	0			0
7.	0	0			0
8.	0	0			0
9.	0	0			0
10.	0	0			0
11.	0	0			0
12.	0	0			0
13.	0	0			0
14.	0	0			0
15.	0	0			0
16.	0	0			0
17.	0	0			0
18.	38,603	0	0	0	2,029
19.	8,526	0	0	0	0
20.	2,633,558	138,638	155	0	624,202
21.	0	0			
22.	1,123,696	59,142			
23.	0	0			
24.	0	0			
25.	1,123,696	59,142			
26.	0	0			
27.	18,241,770	960,093			
28.	710,567	23,665			
29.	0	0			0
30.	18,952,337	983,758			0
31.	0				
32.	0				
33.	0				
34.	0				
35.	0				
36.	0				0
37.	0				0
38.	22,709,591	1,181,538	155	0	624,202
39.				0	0
40.	0	0	0	0	0
41.	0	0	0	0	0
42.	32,254,356	1,847,356	212,053	0	1,361,359
43.	22,628,781	854,448	0	0	593,544
44.	0	0	0	0	0
45.	22,628,781	854,448	0	0	593,544
46.	9,625,575	992,908	212,053	0	767,815

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$9,552,264 at 7/1/21.

(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 \$9,633,075 at 6/30/22.

(4) Debt Service Fund, interest expenditures amount: \$187,794

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
100 Regular Education										
1000 Instruction	1.	6,406,246	2,317,299	111,693	45,351	0	9,016,468	8,880,588	8,592,469	3.4%
2000 Support Services										
2100 Students	2.	1,002,348	409,873	38	17,082	685	1,533,258	1,430,027	1,191,504	20.0%
2200 Instructional Staff	3.	36,293	17,753	15,546	32,832	1,200	154,210	103,624	110,845	-6.5%
2300 General Administration	4.	194,225	54,332	469,398	8,495	18,173	781,508	744,623	677,199	10.0%
2400 School Administration	5.	882,021	330,149	3,314	18,680	7,323	1,463,075	1,241,488	831,317	49.3%
2500 Central Services	6.	810,450	343,047	197,619	82,577	8,336	1,833,404	1,442,028	1,390,559	3.7%
2600 Operation & Maintenance of Plant	7.	1,440,174	699,558	367,098	1,198,905	8	4,088,271	3,705,743	3,318,656	11.7%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	59,292	27,391	0	1,121	0	94,794	87,804	91,355	-3.9%
610 School-Sponsored Cocurricular Activities	10.	14,779	2,573	0	0	0	29,377	17,352	6,912	151.1%
620 School-Sponsored Athletics	11.	204,718	39,155	43,815	32,282	33,731	423,616	353,700	249,738	41.6%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0	0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	11,050,546	4,241,128	1,208,522	1,437,326	69,456	19,417,981	18,006,978	16,460,554	9.4%
200 and 300 Special Education										
1000 Instruction	15.	1,790,786	715,040	24,929	19,993	0	2,810,860	2,550,748	2,512,497	1.5%
2000 Support Services										
2100 Students	16.	18,301	9,649	622,313	458	0	834,950	650,721	570,071	14.1%
2200 Instructional Staff	17.	250,407	102,076	2,529	5,366	380	559,716	360,759	329,408	9.5%
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.	175,822	79,468	4,377	0	0	277,449	259,666	273,703	-5.1%
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.	4,946	2,191	0	0	0	8,588	7,137	6,127	16.5%
Subtotal (lines 15-23)	24.	2,240,262	908,423	654,148	25,818	380	4,491,563	3,829,031	3,691,806	3.7%
400 Pupil Transportation	25.	375,130	152,793	25,149	90,335	4	700,681	643,412	456,747	40.9%
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.	106,001	34,359	9,000	0	0	154,388	149,359	146,892	1.7%
Total Expenditures (lines 14, 24-26, 29-31)	32.	13,771,939	5,336,703	1,896,820	1,553,479	69,840	24,764,613	22,628,781	20,755,999	9.0%

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.	3,334,612											
Interest Income and Other Revenues	2.	0											
Total Revenues (lines 1 and 2)	3.	3,334,612											
Expenditures													
1000 Instruction	4.		2,324,667	439,341	0	0	0	0	3,713,010	2,764,008	1,901,421	45.4%	
2100 Support Services - Students	5.		152,519	31,070	0	0	0	0	350,534	183,589	39,411	365.8%	
2200 Support Services - Instructional Staff	6.		104,429	21,988	0	0	0	0	171,844	126,417	85,044	48.6%	
2300 Support Services - General Administration	7.				0				0	0	0	0.0%	
2500 Central Services	8.								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		
5000 Debt Service	11.							0	4,235,388	3,074,014	2,025,876	51.7%	
Total Expenditures (lines 4-11)	12.		2,581,614	492,400	0	0	0	0	4,235,388	3,074,014	2,025,876	51.7%	
Total Classroom Site Fund	13.	740,308	3,334,612	2,581,614	492,400	0	0	0	4,235,388	3,074,014	2,025,876	51.7%	1,000,905

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
								Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	1.	32,085	232,922	513,913	66,362	5,470	3,695	2,234,521	854,447	515,078	65.9%
Unrestricted Capital Outlay Fund 610 (2)											
1000 Instruction	2.	0	232,549	76,926			1,920	1,320,869	311,395	155,098	100.8%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	374	49,687			0	70,449	50,061	31,369	59.6%
2300, 2400, 2500, 2900 Administration	4.	32,085		178,816		0	0	312,122	210,901	165,618	27.3%
2600 Operation & Maintenance of Plant	5.	0		90,292			1,775	201,025	92,066	47,887	92.3%
2700 Student Transportation	6.	0		118,192			0	204,427	118,192	27,309	332.8%
3000 Operation of Noninstructional Services	7.	0		0			0	543	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		0			0	50,677	0	15,965	-100.0%
5000 Debt Service	9.				66,362	5,470		74,409	71,832	71,832	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	32,085	232,922	513,913	66,362	5,470	3,695	2,234,521	854,448	515,078	65.9%

(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:

Budget \$0 Actual \$0

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.	2,234,521	854,448	0	0	27,868,438	11,258,285	0	0
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0
6450 Construction Services	4.	0	0	0	0	24,551,691	10,282,318	0	0
6710 Land and Improvements	5.	50,677	0	0	0	0	0	211,000	0
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0
673X Furniture and Equipment	7.	677,862	179,407	0	0	1,090,000	0	0	0
673X Vehicles	8.	250,000	164,359	0	0	0	0	0	0
673X Technology-Related Hardware and Software	9.	191,015	170,147	0	0	100,000	0	0	0
6831, 6832 Redemption of Principal	10.	66,362	66,362	0	0	0	0	0	0
6841, 6842, 6850, 6860 Interest	11.	8,047	5,470	0	0	0	0	0	0
Total (lines 2-11)	12.	1,243,963	585,745	0	0	25,741,691	10,282,318	211,000	0
Total amounts reported on lines 2 through 11 above for:									
Renovation	13.	0	0	0	0			0	0
New Construction	14.	0	0	0	0	25,741,691	10,282,318	0	0
Other	15.	1,243,963	585,745	0	0	0	0	211,000	0
Total (lines 13-15)	16.	1,243,963	585,745	0	0	25,741,691	10,282,318	211,000	0

Funds 610, 630, 695, and 620

1. New construction cost per square foot \$ 118
2. Land acquisition costs \$ 0

CAPITAL ASSETS AS OF JUNE 30, 2022	
Land and Improvements	\$2,941,314
Buildings and Improvements	\$51,918,611
Furniture, Equipment, Vehicles, and Technology	\$7,418,136
Construction in Progress	\$12,845,340
Total	\$75,123,401

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
 374 E-Rate
 378 & 699 Impact Aid and Federal Impact Aid (Construction)
 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)
 Total Federal Project Funds (lines 1-17)

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	2,004	2,528,193	(145,285)	6,395,660	2,384,912	(0)
2.	(494)	168,013	(7,976)	569,442	159,543	0
3.	(0)	54,546	(2,081)	349,252	52,641	(175)
4.	0	0	0	0	0	0
5.	(315)	159,643	(6,623)	362,949	152,705	0
6.	0	0	0	0	0	0
7.	0	0	0	0	0	0
8.	312	723,998	(16,150)	1,009,095	708,160	0
9.	0	0	0	0	0	0
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	(0)	11,834	(308)	267,015	11,526	(0)
13.	0	0	0	0	0	0
14.	628,955	458,896	(244)	381,974	385,743	701,865
15.	1,018	309,336	0	720,354	289,913	20,440
16.	0	0	0	0	0	0
17.	120,788	5,716,476	(133,981)	27,984,869	5,546,258	157,025
18.	752,268	10,130,936	(312,648)	38,040,610	9,691,401	879,155
19.	3,806	5,591,985	(132,458)		5,430,564	32,770

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 20-30)

20.	0	32,564	0	64,177	32,564	0
21.	0	0	0	0	0	0
22.	0	0	0	0	0	0
23.	0	0	0	0	0	0
24.	0	0	0	0	0	0
25.	0	0	0	0	0	0
26.	0	0	0	0	0	0
27.	941	3,150	0	50,000	3,794	297
28.	403,046	231,944	0	400,000	67,671	567,318
29.	0	0	0	0	0	0
30.	136,448	149,045	0	294,650	33,688	251,805
31.	540,435	416,703	0	808,827	137,717	819,420
32.	1,292,703	10,547,638	(312,648)	38,849,437	9,829,118	1,698,576

Total Federal and State Projects (lines 18 and 31)

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
1.	145,285
2.	7,976
3.	2,081
4.	0
5.	6,623
6.	0
7.	0
8.	16,150
9.	0
10.	0
11.	0
12.	308
13.	0
14.	244
15.	0
16.	0
17.	133,981

19. 0 132,459

OTHER FINANCING SOURCES (2)	OTHER FINANCING USES (2)
20.	0
21.	0
22.	0
23.	0
24.	0
25.	0
26.	0
27.	0
28.	0
29.	0
30.	0

(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.

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2021	\$4,325,000	1.
2. Bonds issued during FY 2022	0	2.
3. Bonds retired during FY 2022	(405,000)	3.
4. Bonds Outstanding, June 30, 2022	\$3,920,000	4.
5. Short-term Debt Outstanding, July 1, 2021	\$0	5.
6. Short-term Debt Outstanding, June 30, 2022	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2022 Assessed Valuations and Tax Rates			
a. Primary	\$80,780,816	Tax Rate	4.1257
b. Secondary	\$0	Tax Rate	0.5886
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 2022)

C. County Approved Liabilities incurred in excess of district budget (A.R.S. §15-907)

	M & O	Unrestricted Capital Outlay	
1. Destruction or damage	0	0	1.
2. Excessive/unexpected legal expenses	0	0	2.
3. Mitigation or removal of health or safety hazard	0	0	3.

D. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$22,578,029
2. Classroom Supplies (Function 1000, Object Code 6600)	\$1,386,359
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$4,693,984
4. Support Services—Students (Function 2100)	\$2,988,227
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$9,610,637
6. Total Current Expenditures	\$41,257,236
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$10,004,050
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$31,253,186

E. 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

F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)

\$0

G. Cash and Investments held at June 30, 2022

1. Sinking funds	\$0
2. Bond funds	\$0
3. Other funds, except for any employee retirement funds	\$0

H. Average Teacher Salary (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2022	\$41,909
2. Average salary of all teachers employed in FY 2021	\$41,433
3. Increase in average teacher salary from prior year	\$476
4. Percentage increase	1.1%

Comments on Average Salary Calculation (Optional):

5. Average salary of all teachers employed in FY 2018	\$34,705
6. Total percentage increase in average teacher salary since FY 2018	20.8%

I. Other long-term debt

1. Principal (object 6832)	\$83,570
2. Interest (object 6842)	\$5,470
3. Did the district enter into any new financed purchase or lease agreements during the fiscal year? (Yes or No)	Yes

Check this box if y district has no teachers (transporting distri and some CTEDs).

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

Areas of Identification [A.R.S. §15-203(A)(15)]

- 1. Quantitative Reasoning
- 2. Verbal Reasoning
- 3. Nonverbal Reasoning
- 4. Total Duplicated Enrollment (lines 1-3)

	GRADE													TOTAL
	K	1	2	3	4	5	6	7	8	9	10	11	12	
1. Quantitative Reasoning	0	0	0	0	0	5	3	1	3	4	2	6	1	25
2. Verbal Reasoning	0	0	0	0	0	2	1	0	0	2	1	1	0	7
3. Nonverbal Reasoning	0	0	0	0	0	2	2	5	10	14	5	9	9	56
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	0	0	9	6	6	13	20	8	16	10	88

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

- 1. Total All Disability Classifications
- 2. Gifted Education
- 3. Remedial Education
- 4. ELL Incremental Costs
- 5. ELL Compensatory Instruction
- 6. Vocational and Technological Education (non-CTED)
- 7. Career Education
- 8. Career Technical Education (CTED programs in 300 range)
- 9. Total (lines 1-8)
- 10. IEP required pupil transportation costs coded within Program 400

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL
1. Total All Disability Classifications	3,057,000	2,710,037
2. Gifted Education	87,000	11,154
3. Remedial Education	0	0
4. ELL Incremental Costs	30,000	27,949
5. ELL Compensatory Instruction	0	0
6. Vocational and Technological Education (non-CTED)	0	0
7. Career Education	0	0
8. Career Technical Education (CTED programs in 300 range)	1,317,562	1,079,891
9. Total (lines 1-8)	4,491,562	3,829,031
10. IEP required pupil transportation costs coded within Program 400	24,500	0

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

Actual Expenditures for all Gifted Programs:
 K-8 \$ 11,154
 9-12 \$ 0
 Total \$ 11,154

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	47,950
2. Federal Audit Expenditures - All Funds	6330	0

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

Actual Expenditures made in FY 2022 \$ 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	
1. Tuition to Other Arizona Districts for high school students only (objects 6561 & 6565)	0	0	0	0
2. Tuition to Other Arizona Districts for all other students (objects 6561)	0	0		0
3. Tuition to Out-of-State Districts for high school students only (objects 6562 & 6565)	0	0	0	0
4. Tuition to Out-of-State Districts for all other students (objects 6562)	0	0		0
5. Tuition to Other Arizona Districts (object 6561)	0	0		0
6. Tuition to Out-of-State Districts (object 6562)	0	0		0
7. Tuition to Private Schools (object 6563)	0	0		0
8. Tuition to Ed Services\Coops\IGAs (object 6564)	0	0		0
9. Tuition Other (object 6569) (1)	24,929	0		24,929
10. Total (lines 1-9)	24,929	0	0	24,929

(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	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)	
1000 Instruction	13,865,982	4,665,393	285,563	1,345,624	2,285,510	23,268				37,253	0	22,508,591
2000 Support Services												
2100 Students	1,454,662	553,441	721,927	78,149	24,321	11,923				71,120	0	2,915,543
2200 Instructional Staff	1,238,021	415,036	157,816	89,821	564,028	1,777				1,040	0	2,467,539
2300 General Administration	198,225	55,121	470,670	9,824	27,593	18,173	0			0	0	779,606
2400 School Administration	1,111,061	345,506	8,147	18,904	13,186	7,373				0	0	1,504,178
2500, 2900 Central Services, Other	1,294,666	499,560	338,906	94,011	166,536	8,336		7,436	55,948	0	0	2,465,398
2600 Operation and Maintenance of Plant	1,540,889	732,716	435,294	1,702,782	218,958	8			0	0	0	4,630,647
2700 Student Transportation	397,022	157,695	25,259	90,477	118,192	4			0	0	0	788,650
3000 Operation of Noninstructional Services												
3100 Food Service Operations	718,879	243,744	3,420	684,273	6,859	8,134			0	0	0	1,665,309
3200 Enterprise Operations	0	0	0	0	0	0			0	0	0	0
3300 Community Services Operations										213,294	0	213,294
3400 Bookstore Operations	35,472	15,114	0	2,278	0	0			0	0	0	52,863
Total (lines 1-12)	21,854,878	7,683,325	2,447,001	4,116,143	3,425,184	78,996	0	7,436	165,360	213,294	0	39,991,617
From Federal Funds	4,475,092	1,382,437	337,981	2,093,853	2,830,062	15,516	0	7,436	1,040	213,294	0	11,356,711
From State and Local Sources	17,379,787	6,300,888	2,109,021	2,022,290	595,122	63,479	0	0	164,320	0	0	28,634,906
4000 Facilities Acquisition and Construction	0	0	11,748,361	0	8,819	122,866			0	0	0	11,880,045
5000 Debt Service								488,570	193,264	0	0	681,834

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)	9,111,001	249,605	0	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	824,441	4,755	0	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	1,159,751	14,890	0	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	0	0	0	0
5. Occurricular Activities, Athletics, and Other (Program 600-630)	157,960	8,210	0	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	702,316
7. Number of FTE-Certified Teachers	210
8. Number of FTE-Contract Teachers	0

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

1. 6410-6411 Utility Services	74,213
2. 6620-6629 Energy	1,024,217

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

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

Revenue from selected federal sources

1. ESEA Title IV - Student Support and Academic Enrichment Grants	343,976
2. ESEA Title IV - 21st Century Community Learning Centers	0
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	114,872
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0

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

	Property 6700	All Other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	0	0
3. Program 900	0	213,294	213,294
4. Total (lines 1-3)	0	213,294	213,294

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

1. 6710 Land and Improvements	8,819
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	0
4. Total (lines 1-3)	8,819
5. 6450 Construction	10,748,692

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

1. 6340 Technical Services	35,816
2. 6432 Technology-Related Repairs and Maintenance	235,954
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	225,151
5. 6650 Supplies-Technology-Related	20,824
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	2,527,812
7. Subtotal (Lines 1-6)	3,045,558
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	241,892

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

1. 2210 Improvement of Instruction	1,383,069
2. 2220 Library/Media Services	7,091

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 020227000

I certify that the Annual Financial Report of Douglas Unified School District, Cochise County, for fiscal year 2022 was approved by the Governing Board on October 4, 2022, 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	2021	2022
Attending	3,648.000	3,656.000
2022 Tax Rates:	Primary	Secondary
	4.1257	0.5886

Rev. 8/20 Arizona Department of Education and Auditor General

Sonia Barcelo
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
Regular Education				19,417,981	18,006,978	
Special Education				4,491,563	3,829,031	
Pupil Transportation				700,681	643,412	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				154,388	149,359	
Maintenance and Operation Total	9,544,765	22,709,591	0	24,764,613	22,628,781	9,625,575
Classroom Site Funds	740,308	3,334,612		4,235,388	3,074,014	1,000,905
Instructional Improvement	94,875	148,598		352,000	139,136	104,337
Unrestricted Capital Outlay	665,818	1,181,538	0	2,234,521	854,448	992,908
Adjacent Ways	211,898	155	0	0	0	212,053
Bond Building	0	0	0	0	0	0
Other Capital Funds	0	0	0	0	0	0
New School Facilities	0	11,258,285		27,868,438	11,258,285	0
Federal Projects	752,268	10,130,936	(312,648)	38,040,610	9,691,401	879,155
State Projects	540,435	416,703	0	808,827	137,717	819,420
County, City, and Town Grants	0	0	0	0	0	0
English Language Learner	0	107,438	0	111,596	107,438	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	328,254	190,611	141	865,273	118,097	400,909
Food Service	7,199	2,456,256	(61,167)	2,460,000	1,750,889	651,400
Civic Center	31,191	950	0	68,153	11,271	20,870
Community School	52,339	41,968	0	46,571	32,869	61,438
Auxiliary Operations	190,364	244,545	0	450,000	177,546	257,363
Extracurricular Activities Fees	87,382	10,915	0	250,000	2,130	96,167
Gifts and Donations	121,344	50,602	0	382,740	71,004	100,941
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
Insurance Proceeds	114,888	0	250	70,000	500	114,638
Textbooks	38,998	0	0	60,000	0	38,998
Litigation Recovery	167,328	6,520	0	307,382	167,382	6,465
Indirect Costs	27,681	0	373,815	363,333	401,346	150
Unemployment Insurance	0	0	0	0	0	0
Teacherage	0	0	0	0	0	0
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
Career Technical Education	2,665,330	1,202,820	0	1,389,128	942,288	2,925,862
Arizona Industry Credentials Incentive	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	737,156	624,202	0	1,095,741	593,544	767,815
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	10,281	317,804	0	837,026	591,644	(263,559)
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	147,969	128,431		270,000	147,751	128,649
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	0	0	0	0	0	0
OPEB	0	0	0	0	0	0
Other Funds	315	0	0	53,475	0	315

**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. 107,438								1.
Investment Income and Other Revenues	2. 0								2.
Total Revenues (lines 1 and 2)	3. 107,438								3.
Expenditures									
1000 Instruction	4.	76,145	31,293	0	0	0	0	0	107,438 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. 107,438	76,145	31,293	0	0	0	0	0	107,438 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.

FOOD SERVICE

		FUND 510	
		ACTUAL	
BEGINNING FUND BALANCE (1)	1.	7,199	1.
REVENUES			
1500 Investment Income	2.	0	2.
1600 Food Service	3.	38,144	3.
Other Local __1980 prior year	4.	(617)	4.
4500 Restricted Revenue Rec. from Fed. Gov.	5.	2,220,497	5.
4900 Revenue for/on Behalf of the District	6.	198,233	6.
TOTAL REVENUE (lines 2-6)	7.	2,456,256	7.
5000 Other Financing Sources and Fund Transfers-In	8.	0	8.
TOTAL AVAILABLE (lines 1, 7, and 8)	9.	2,463,455	9.

A. Number of operating months _____

B. Number of Meals Served	BREAKFASTS	LUNCHES/ SUPPERS	A LA CARTE*	SNACKS
1. Served at District Locations				
a. Reimbursable Meals Only	116,118.00	376,280.00		
b. Program Adults/Adult Workers	71.00	584.00		
c. Other	88.00	1,119.00	5,707.00	39,150.00
2. Served at Other Locations				
a. Reimbursable Meals Only				
b. Program Adults/Adult Workers				
c. Other				

* Divide all revenues from a la carte sales by the free lunch reimbursement rate received.

C. Meal Prices	P-6	7-8	9-12	Adult
1. Reduced breakfast				
2. Reduced lunch				
3. Reduced snack				
4. Paid breakfast	1.50	1.50	1.50	2.80
5. Paid lunch	2.60	2.60	2.75	4.60
6. Paid snack				

D. Special Milk Program
 Charge to children per 1/2 pint milk unit NA
 Number of 1/2 pint milk units served to children NA

EXPENDITURES

6150 Classified Salaries
 6200 Employee Benefits
 6400 Purchased Property Services
 6570 Food Service Management
 6591 Services Purchased from Other AZ Districts
 6610 General Supplies (Nonfood Items)
 6620 Energy
 6631 USDA Commodities (Excluding Freight)
 6632 USDA Commodities (Freight Only)
 6633 Other Food
 6634 Storage Costs for USDA Commodities
 6700 Property (Excluding 6731-39)
 6731-32, 6734-35, 6737-38 Furniture & Equipment, Vehicles, & Tech. costing under \$5,000
 6733, 6736, 6739 Furniture & Equipment, Vehicles, & Tech. costing \$5,000 or more
 Other Expenditures *6360 \$910.75 6580 \$392.18 6810 \$8133.92*
TOTAL EXPENDITURES (lines 10-24)
 6910 Indirect Costs Transfers-Out
 6900 Other Financing Uses and Fund Transfers-Out (excluding Indirect Costs Transfers-Out)
TOTAL EXPENDITURES & OTHER USES
 (lines 25-27)
ENDING FUND BALANCE (line 9 minus line 28) (1)

(1) Includes Food Service Fund revolving account cash balance of

FOOD SERVICE FUND 510		M&O EXPENDITURES FUND 001	CAPITAL EXPENDITURES FUND 610
BUDGET	ACTUAL	ACTUAL	ACTUAL
10.	623,562	30,267	0
11.	209,638	14,773	0
12.	12,176	0	0
13.	0	0	0
14.	0	0	0
15.	100,607	0	0
16.	0	0	0
17.	198,233		
18.	8,324		
19.	581,335		
20.	0		
21.			0
22.	7,575		0
23.	0		0
24.	9,437	0	0
25.	2,460,000	1,750,889	45,040
26.	61,167		
27.	0		
28.	1,812,055		
29.	651,400		

E. Detail of Food Service Management Company Expenditures

Classified Salaries	_____
Employee Benefits	_____
Supplies and Materials (Nonfood)	_____
Food	_____
Management Fee	_____
Other	_____
Total (must equal total of amounts on line 13 above)	<u>0</u>

\$60,213 at 7/1/21 or \$60,218 at 6/30/22, as applicable.