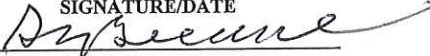
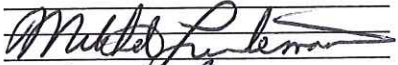
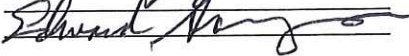




ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the Annual Financial Report per A.R.S. §15-904 for the Fiscal Year **2020**

SIGNATURE/DATE




SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2020 uploaded to the Arizona Department of Education's website on October 14, 2020 contain(s) the data for the AFR described above.
Date


 Superintendent Signature

Ana Samaniego
Superintendent (Typed Name)

Sonia Barcelo
District Contact Employee


 Business Manager Signature

Cesar Soto
Business Manager (Typed Name)

520-364-2447 ext 7024
Telephone Number

sbarcelo@douglasschools.org
Email

TOTAL EXPENDITURES BY FUND	
1. Maintenance & Operation (from page 2, line 32)	\$ <u>22,430,870</u>
2. Classroom Site Funds (from page 3, line 55)	\$ <u>2,368,397</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>702,703</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 13228.52

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)

	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.	5,991,160	458,649	211,797	0	871,289
2.	3,697,185	77,270	101		533,141
3.	0				
4.	2,437	0	0		291
5.	9,102	0			0
6.	0	0			0
7.	0	0			0
8.	0	0			0
9.	0	0			0
10.	9,208	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.	120,881	0	0	0	11,288
19.	13,229	0	0	0	0
20.	3,852,042	77,270	101	0	544,720
21.	0	0			
22.	1,113,835	0			
23.	0	0			
24.	0	0			
25.	1,113,835	0			
26.	0	0			
27.	18,893,108	0			
28.	680,509	207,012			
29.	0	0			0
30.	19,573,617	207,012			0
31.	0				
32.	0				
33.	0				
34.	0				
35.	0				
36.	0				0
37.	0				0
38.	24,539,494	284,282	101	0	544,720
39.				0	0
40.	0	0	0	0	0
41.	0	0	0	0	0
42.	30,530,654	742,931	211,898	0	1,416,009
43.	22,430,870	702,703	0	0	594,744
44.	0	0	0	0	0
45.	22,430,870	702,703	0	0	594,744
46.	8,099,784	40,228	10,142,020	211,898	821,265

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$7,500 at 7/1/19.

(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 6/30/20.

(4) Debt Service Fund, interest expenditures amount: \$0

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.	6,425,715	2,307,601	19,500	87,067	1,600	8,916,389	8,841,483	8,461,929	4.5%
2000 Support Services										
2100 Students	2.	890,414	379,963	6,678	20,423	2,230	1,330,955	1,299,708	1,234,766	5.3%
2200 Instructional Staff	3.	92,951	28,814	18,071	11,279	0	165,992	151,115	135,946	11.2%
2300 General Administration	4.	175,819	51,172	405,779	3,203	8,879	715,601	644,852	603,471	6.9%
2400 School Administration	5.	1,017,080	341,027	0	15,032	6,525	1,395,446	1,379,664	1,329,101	3.8%
2500 Central Services	6.	852,490	310,010	236,707	129,209	4,730	1,732,082	1,533,146	1,574,470	-2.6%
2600 Operation & Maintenance of Plant	7.	1,442,696	686,839	397,861	1,032,594	20	3,822,122	3,560,010	3,358,551	6.0%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	49,191	24,346	0	19,189	0	93,324	92,726	88,228	5.1%
610 School-Sponsored Cocurricular Activities	10.	13,000	2,188	0	0	0	26,458	15,188	11,164	36.0%
620 School-Sponsored Athletics	11.	189,952	39,749	16,463	24,248	31,560	340,293	301,972	336,789	-10.3%
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 Subtotal (lines 1-13)	14.	11,149,308	4,171,709	1,101,059	1,342,244	55,544	18,538,662	17,819,864	17,134,415	4.0%
200 and 300 Special Education										
1000 Instruction	15.	2,024,261	804,425	21,189	5,644	2,000	3,127,080	2,857,519	2,358,363	21.2%
2000 Support Services										
2100 Students	16.	44,591	20,884	452,261	7	0	660,013	517,743	551,282	-6.1%
2200 Instructional Staff	17.	240,630	72,346	5,774	1,714	325	330,579	320,789	295,171	8.7%
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.	94,176	42,966	2,432	0	0	144,570	139,574	128,356	8.7%
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.	4,056	1,860	0	0	0	6,266	5,916	5,399	9.6%
Subtotal (lines 15-23)	24.	2,407,714	942,481	481,656	7,365	2,325	4,268,508	3,841,541	3,338,571	15.1%
400 Pupil Transportation	25.	376,770	163,524	13,622	62,968	0	693,575	616,884	566,745	8.8%
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	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	0	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.	103,403	49,178	0	0	0	152,733	152,581	149,300	2.2%
Total Expenditures (lines 14, 24-26, 29-31)	32.	14,037,195	5,326,892	1,596,337	1,412,577	57,869	23,653,478	22,430,870	21,189,031	5.9%

CLASSROOM SITE FUNDS (011, 012, AND 013)—REVENUES, EXPENDITURES, AND FUND BALANCES

	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850 (1)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)	1.	438,698										
Interest Income and Other Revenues	2.	0										
Total Revenues (lines 1 and 2)	3.	438,698										
Expenditures												
100 Regular Education												
1000 Instruction	4.		325,504	57,839				497,397	383,343	323,914	18.3%	
2100 Support Services - Students	5.		7,009	1,407				23,311	8,416	8,428	-0.1%	
2200 Support Services - Instructional Staff	6.		0	0				1,835	0	0	0.0%	
Program 100 Subtotal (lines 4-6)	7.		332,513	59,246				522,543	391,759	332,342	17.9%	
200 and 300 Special Education												
1000 Instruction	8.		65,364	11,347				113,554	76,711	63,389	21.0%	
2100 Support Services - Students	9.		935	189				1,340	1,124	0	--	
2200 Support Services - Instructional Staff	10.		0	0				0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 8-10)	11.		66,299	11,536				114,894	77,835	63,389	22.8%	
Other Programs (Specify)												
1000 Instruction	12.		0	0				0	0	0	0.0%	
2100 Support Services - Students	13.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	14.		0	0				0	0	0	0.0%	
3300 Community Services Operations	15.		0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 12-15)	16.		0	0				0	0	0	0.0%	
Total Classroom Site Fund 011 - Base Salary	17.	161,463	438,698	398,812	70,782		0	637,437	469,594	395,731	18.7%	130,567
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	18.	877,396										
Interest Income and Other Revenues	19.	0										
Total Revenues (lines 18 and 19)	20.	877,396										
Expenditures												
100 Regular Education												
1000 Instruction	21.		638,565	114,187				966,764	752,752	628,308	19.8%	
2100 Support Services - Students	22.		11,865	2,384				21,065	14,249	16,437	-13.3%	
2200 Support Services - Instructional Staff	23.		18,300	3,669				44,285	21,969	21,925	0.2%	
Program 100 Subtotal (lines 21-23)	24.		668,730	120,240				1,032,114	788,970	666,670	18.3%	
200 and 300 Special Education												
1000 Instruction	25.		132,453	23,687				271,717	156,140	119,963	30.2%	
2100 Support Services - Students	26.		3,955	798				5,500	4,753	0	--	
2200 Support Services - Instructional Staff	27.		0	0				0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 25-27)	28.		136,408	24,485				277,217	160,893	119,963	34.1%	
Other Programs (Specify)												
1000 Instruction	29.		0	0				0	0	0	0.0%	
2100 Support Services - Students	30.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	31.		0	0				0	0	0	0.0%	
3300 Community Services Operations	32.		0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 29-32)	33.		0	0				0	0	0	0.0%	
Total Classroom Site Fund 012 - Performance Pay	34.	370,251	877,396	805,138	144,725		0	1,309,331	949,863	786,633	20.8%	297,784
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	35.	877,396										
Interest Income and Other Revenues	36.	0										
Total Revenues (lines 35 and 36)	37.	877,396										
Expenditures												
100 Regular Education												
1000 Instruction	38.		568,209	102,536	0	0		895,131	670,745	564,729	18.8%	
2100 Support Services - Students	39.		12,283	2,466	0	0		38,970	14,749	14,685	0.4%	
2200 Support Services - Instructional Staff	40.		106,524	21,500	0	0		134,410	128,024	101,958	23.6%	
2310 Support Services - Governing Board	41.		0	0	0	0		0	0	0	0.0%	
Program 100 Subtotal (lines 38-41)	42.		687,016	126,502	0	0		1,068,511	813,518	681,372	19.4%	
200 and 300 Special Education												
1000 Instruction	43.		113,791	19,746	0	0		183,831	133,537	110,497	20.9%	
2100 Support Services - Students	44.		1,569	316	0	0		2,985	1,885	0	--	
2200 Support Services - Instructional Staff	45.		0	0	0	0		0	0	0	0.0%	
2310 Support Services - Governing Board	46.		0	0	0	0		0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 43-46)	47.		115,360	20,062	0	0		186,816	135,422	110,497	22.6%	
530 Dropout Prevention Programs												
1000 Instruction	48.		0	0	0	0		0	0	0	0.0%	
Other Programs (Specify)												
1000 Instruction	49.		0	0	0	0		0	0	0	0.0%	
2100, 2200 Support Serv. Students & Instructional Staff	50.		0	0	0	0		0	0	0	0.0%	
2310 Support Services - Governing Board	51.		0	0	0	0		0	0	0	0.0%	
3300 Community Services Operations	52.		0	0	0	0		0	0	0	0.0%	
Other Programs Subtotal (lines 49 -52)	53.		0	0	0	0		0	0	0	0.0%	
Total Classroom Site Fund 013 - Other	54.	316,253	877,396	802,376	146,564	0	0	1,255,327	948,940	791,869	19.8%	244,709
Total Classroom Site Funds (lines 17, 34, and 54)	55.	847,967	2,193,490	2,006,326	362,071	0	0	3,202,095	2,368,397	1,974,233	20.0%	673,060

(1) Include amounts expended for registered warrant expense in Funds 011, 012, and 013 on lines 17, 34, and 54, respectively.

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)	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610: (2)						(1)	399,875	203,493	168,351	20.9%
1000 Instruction	0	113,952	89,542							
2000 Support Services										
2100, 2200 Students and Instructional Staff	0	0	16,106			0	19,592	16,106	16,672	-3.4%
2300, 2400, 2500, 2900 Administration	24,453		124,237		0	0	175,914	148,690	172,891	-14.0%
2600 Operation & Maintenance of Plant	0		83,538			0	96,243	83,538	245,166	-65.9%
2700 Student Transportation	0		2,703			0	87,215	2,703	93,816	-97.1%
3000 Operation of Noninstructional Services	0		542			0	542	542	0	--
4000 Facilities Acquisition and Construction	0		916			0	27,316	916	41,645	-97.8%
5000 Debt Service				212,443	34,272		246,715	246,715	246,715	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	24,453	113,952	317,584	212,443	34,272	(1)	1,053,412	702,703	985,256	-28.7%

(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	1,053,412	702,702	0	0	0	174,109	0	0
6150 Classified Salaries	0	0	0	0	0	0	0	0
6200 Employee Benefits	0	0	0	0	0	0	0	0
6450 Construction Services	26,400	0	0	0	400,000	0	219,959	0
6710 Land and Improvements	916	916	0	0	0	0	0	0
6720 Buildings and Improvements	0	0	0	0	0	0	0	0
673X Furniture and Equipment	183,560	158,294	0	0	0	0	0	0
673X Vehicles	0	0	0	0	0	0	0	0
673X Technology-Related Hardware and Software	187,079	158,372	0	0	0	0	0	0
6831, 6832 Redemption of Principal	212,443	212,443	0	0	0	0	0	0
6841, 6842, 6850 Interest	34,272	34,272	0	0	0	0	0	0
Total (lines 2-11)	644,670	564,297	0	0	400,000	0	219,959	0
Total amounts reported on lines 2 through 11 above for:								
Renovation	0	0	0	0			0	0
New Construction	0	0	0	0	400,000	0	0	0
Other	644,670	564,297	0	0	0	0	219,959	0
Total (lines 13-15)	644,670	564,297	0	0	400,000	0	219,959	0

Funds 610, 630, 695, and 620

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

CAPITAL ASSETS AS OF JUNE 30, 2020	
Land and Improvements	\$2,917,316
Buildings and Improvements	\$51,469,493
Furniture, Equipment, Vehicles, and Technology	\$6,459,952
Construction in Progress	\$183,092
Total	\$61,029,853

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)

Total COVID-19 Federal Relief Funds included in line 17 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)

Total Federal and State Projects (lines 18 and 31)

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	(4,316)	2,255,438	(75,012)	3,115,475	2,197,913	(21,803)
2.	4,492	177,011	(6,405)	368,274	181,162	(6,064)
3.	3,952	128,905	(3,294)	280,813	136,607	(7,044)
4.	0	0	0	0	0	0
5.	(6,026)	104,634	(3,358)	404,372	95,250	0
6.	0	0	0	0	0	0
7.	0	0	0	0	0	0
8.	(57)	786,401	(21,788)	798,006	762,487	2,069
9.	0	0	0	0	0	0
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	(613)	147,984	(581)	290,682	147,148	(358)
13.	0	0	0	0	0	0
14.	475,854	329,379	(13,039)	251,202	271,353	520,841
15.	91,134	1,879	0	650,000	59,802	33,211
16.	0	0	0	0	0	0
17.	84,494	341,260	0	2,214,741	8,757	416,997
18.	648,914	4,272,891	(123,477)	8,373,565	3,860,479	937,849
19.		308,772	0		8,757	300,015
20.	0	49,915	0	87,648	49,915	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	3,046	0	3,779	3,046	0
27.	3,899	3,912	0	8,405	7,811	0
28.	0	157,920	0	6,000	0	157,920
29.	0	0	0	0	0	0
30.	110,624	105,872	0	294,650	195,404	21,092
31.	114,523	320,665	0	400,482	256,176	179,012
32.	763,437	4,593,556	(123,477)	8,774,047	4,116,655	1,116,861

(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.

		BEGINNING	REVENUES	NET OTHER FINANCING	EXPENDITURES		ENDING FUND
		FUND BALANCE		SOURCES AND USES	BUDGET	ACTUAL	BALANCE
OTHER FUNDS		ACTUAL	ACTUAL	INCLUDING TRANSFERS			ACTUAL
020 Instructional Improvement	1.	101,658	191,480		352,000	179,009	114,129
050 County, City, and Town Grants	2.	0	0	0	0	0	0
071 English Language Learner (1)	3.	0	412,890	0	453,472	412,890	0
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0
500 School Plant	5.	501,455	162,997	0	514,253	272,492	391,960
515 Civic Center	6.	48,144	4,841	0	68,153	10,448	42,537
520 Community School	7.	49,289	64,988	0	46,571	30,918	83,359
525 Auxiliary Operations	8.	198,573	166,305	0	450,000	158,155	206,723
526 Extracurricular Activities Fees Tax Credit	9.	71,937	9,620	0	250,000	2,680	78,877
530 Gifts and Donations	10.	205,459	21,261	0	270,000	64,260	162,460
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	0	0	0	0	0	0
540 Fingerprint	12.	0	0	0	0	0	0
545 School Opening	13.	0	0	0	0	0	0
550 Insurance Proceeds	14.	105,747	1,685	0	70,000	0	107,432
555 Textbooks	15.	37,402	1,187	0	60,000	0	38,589
565 Litigation Recovery	16.	241,225	4,178	0	128,300	43,933	201,470
570 Indirect Costs	17.	0	0	197,399	270,000	197,399	0
575 Unemployment Insurance	18.	0	0	0	0	0	0
580 Teacherage	19.	0	0	0	0	0	0
585 Insurance Refund	20.	0	0	0	0	0	0
590 Grants and Gifts to Teachers	21.	2,051	0	0	6,000	0	2,051
595 Advertisement	22.	1,304	21	0	14,039	0	1,325
596 Career Technical Education	23.	2,212,218	1,305,036	0	1,360,553	798,109	2,719,145
639 Impact Aid Revenue Bond Building	24.	0	0	0	0	0	0
650 Gifts and Donations—Capital	25.	0	0	0	78,500	0	0
660 Condemnation	26.	0	0	0	0	0	0
665 Energy and Water Savings	27.	176,601	18,362	0	349,000	0	194,963
686 Emergency Deficiencies Correction	28.	0	0	0	0	0	0
691 Building Renewal Grant	29.	10,674	21,500	0	866,463	21,500	10,674
695 New School Facilities	30.	0	174,109		0	174,109	0
720 Impact Aid Revenue Bond Debt Service	31.	0	0	0	0	0	0
850 Student Activities	32.	156,473	142,707		0	143,027	156,153
Other none	33.	0	0	0	50,000	0	0
INTERNAL SERVICE FUNDS 950-989							
9 Self Insurance	1.	0	0	0	0	0	0
955 Intergovernmental Agreements	2.	0	0	0	0	0	0
9 OPEB	3.	0	0	0	0	0	0
958	4.	315	0	0	3,475	0	315

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	160,000	132,072
Class Size Reduction	160,000	15,593
Dropout Prevention Programs	32,000	31,344
Instructional Improvement Programs	0	0
Total Expenditures (lines 1-4)	352,000	179,009
Total Expenditures from accounting data		179,009

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

(1) Actual Revenues and Actual Expenditures should agree with Supplement, Fund 071—line 13 and Fund 072—line 26.

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2019	\$4,715,000	1.
2. Bonds issued during FY 2020	0	2.
3. Bonds retired during FY 2020	(390,000)	3.
4. Bonds Outstanding, June 30, 2020	\$4,325,000	4.
5. Short-term Debt Outstanding, July 1, 2019	\$0	5.
6. Short-term Debt Outstanding, June 30, 2020	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2020 Assessed Valuations and Tax Rates			
a. Primary	\$71,998,855	Tax Rate	6.1244
b. Secondary	\$0	Tax Rate	0.0000
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 2020)

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)	\$17,570,589
2. Classroom Supplies (Function 1000, Object Code 6600)	\$982,527
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$4,384,813
4. Support Services—Students (Function 2100)	\$2,440,221
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$8,066,674
6. Total Current Expenditures	\$33,444,824
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$3,983,956
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$29,460,868

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
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F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)	\$0
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G. Cash and Investments held at June 30, 2020	
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 2020	\$39,127
2. Average salary of all teachers employed in FY 2019	\$37,413
3. Increase in average teacher salary from prior year	\$1,714
4. Percentage increase	4.6%

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	12.7%

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

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

	GRADE													
	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
1. Quantitative Reasoning	0	0	0	6	4	1	3	4	2	7	2	0	0	29
2. Verbal Reasoning	0	0	0	3	1	0	0	1	1	1	0	0	0	7
3. Nonverbal Reasoning	0	0	0	1	3	5	16	19	5	9	12	12	13	95
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	10	8	6	19	24	8	17	14	12	13	131

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	2,990,124	2,847,939
2. Gifted Education	64,300	63,809
3. Remedial Education	0	0
4. ELL Incremental Costs	28,730	28,496
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)	1,185,354	901,297
9. Total (lines 1-8)	4,268,508	3,841,541
10. IEP required pupil transportation costs coded within Program 400	N/A	

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

Actual Expenditures for all Gifted Programs:

K-8	\$	47,857
9-12	\$	15,952
Total	\$	63,809

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	54,570
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 2020 \$ 0

F. TUITION

Type 03 Districts Only

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

Non-Type 03 Districts

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

All Districts

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

	Tuition Expenditures			
	Operations	Capital	Debt	Total
1.	0	0	0	0
2.	0	0		0
3.	0	0	0	0
4.	0	0		0
5.	0	0		0
6.	0	0		0
7.	0	0		0
8.	0	0		0
9.	21,189	0		21,189
10.	21,189	0	0	21,189

(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	12,660,043	4,238,613	100,747	892,748	520,278	27,733				17,387	0	18,457,549
2000 Support Services												
2100 Students	1,138,358	479,572	655,524	45,201	32,828	14,512				26,765	0	2,392,760
2200 Instructional Staff	1,171,759	371,248	94,586	74,543	11,867	391				4,433	0	1,728,827
2300 General Administration	175,819	51,172	449,712	3,680	4,778	8,879	0			0	0	694,040
2400 School Administration	1,044,181	353,911	0	16,640	14,291	6,525				0	0	1,435,548
2500, 2900 Central Services, Other	1,100,815	462,448	403,077	133,008	115,016	4,823		82	35,957	0	0	2,255,226
2600 Operation and Maintenance of Plant	1,467,851	699,404	417,105	1,044,179	97,976	20				0	0	3,726,535
2700 Student Transportation	377,171	163,524	16,851	63,777	2,703	0				0		624,026
3000 Operation of Noninstructional Services												
3100 Food Service Operations	744,794	237,353	22,496	907,557	13,583	14,169				0	0	1,939,952
3200 Enterprise Operations	0	0	0	0	0	0				0	0	0
3300 Community Services Operations												
3400 Bookstore Operations	27,038	12,402	0	6,400	1,493	0				0	0	47,333
Total (lines 1-12)	19,907,829	7,069,647	2,160,098	3,187,733	814,813	77,052	0	82	84,542	0	0	33,301,796
From Federal Funds	2,038,495	729,492	347,063	2,297,853	208,289	4,730	0	0	5,086	0	0	5,631,008
From State and Local Sources	17,869,334	6,340,155	1,813,035	889,880	606,524	72,322	0	82	79,456	0	0	27,670,788
4000 Facilities Acquisition and Construction	0	0	311,492	0	6,566	0				0	0	318,058
5000 Debt Service								587,443	253,266		0	840,709

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)	9,033,844	146,530	0	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	2,168,777	9,057	0	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	1,081,259	12,205	0	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	49,190	0	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	156,478	2,703	0	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	538,305
7. Number of FTE-Certified Teachers	207
8. Number of FTE-Contract Teachers	0

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

1. 6410-6411 Utility Services	87,161
2. 6620-6629 Energy	827,346

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

Detailed technology reporting on lines 1 through 3 is optional until fiscal year 2022.

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	0	0
4. Total (lines 1-3)	0	0	0

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

1. 6710 Land and Improvements	6,566
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	0
4. Total (lines 1-3)	6,566
5. 6450 Construction	109,583

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

1. 6340 Technical Services	148,251
2. 6432 Technology-Related Repairs and Maintenance	132,230
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	172,082
5. 6650 Supplies-Technology-Related	69,364
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	491,707
7. Subtotal (Lines 1-6)	1,013,634
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	60,881

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 020227000

I certify that the Annual Financial Report of Douglas Unified School District, 27 County, for fiscal year 2020 was approved by the Governing Board on October 14, 2020, 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

2019

2020

Attending

4,006.016

3,891.589

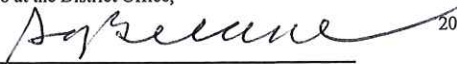
2020 Tax Rates:

Primary

Secondary

6.1244

0.7303



President of the Governing Board

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

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance
Regular Education				18,538,662	17,819,864	
Special Education				4,268,508	3,841,541	
Pupil Transportation				693,575	616,884	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				152,733	152,581	
Maintenance and Operation Total	5,991,160	24,539,494	0	23,653,478	22,430,870	8,099,784
Classroom Site Funds	847,967	2,193,490		3,202,095	2,368,397	673,060
Instructional Improvement	101,658	191,480		352,000	179,009	114,129
Unrestricted Capital Outlay	458,649	284,282	0	1,053,412	702,703	40,228
Adjacent Ways	211,797	101	0	0	0	211,898
Bond Building	0	0	0	0	0	0
Other Capital Funds	176,601	18,362	0	349,000	0	194,963
New School Facilities	0	174,109		0	174,109	0
Federal Projects	648,914	4,272,891	(123,477)	8,373,565	3,860,479	937,849
State Projects	114,523	320,665	0	400,482	256,176	179,012
County, City, and Town Grants	0	0	0	0	0	0
English Language Learner	0	412,890	0	453,472	412,890	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	501,455	162,997	0	514,253	272,492	391,960
Food Service	373,227	1,834,320	(73,922)	2,460,000	1,949,657	183,968
Civic Center	48,144	4,841	0	68,153	10,448	42,537
Community School	49,289	64,988	0	46,571	30,918	83,359
Auxiliary Operations	198,573	166,305	0	450,000	158,155	206,723
Extracurricular Activities Fees	71,937	9,620	0	250,000	2,680	78,877
Gifts and Donations	205,459	21,261	0	348,500	64,260	162,460
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	0	0	0	0	0	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	105,747	1,685	0	70,000	0	107,432
Textbooks	37,402	1,187	0	60,000	0	38,589
Litigation Recovery	241,225	4,178	0	128,300	43,933	201,470
Indirect Costs	0	0	197,399	270,000	197,399	0
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	1,304	21	0	14,039	0	1,325
Career Technical Education	2,212,218	1,305,036	0	1,360,553	798,109	2,719,145
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	871,289	544,720	0	1,242,489	594,744	821,265
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	10,674	21,500	0	866,463	21,500	10,674
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	156,473	142,707		0	143,027	156,153
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. 412,890								1.	
1500 Investment Income	2. 0								2.	
Total Revenues (lines 1 and 2)	3. 412,890								3.	
Expenditures										
1000 Instruction	4.	306,160	106,730	0	0	0	0	453,472	412,890	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. 412,890	306,160	106,730	0	0	0	0	453,472	412,890	13.
Compensatory Instruction Fund 072										
Revenues										
3200 Restricted Revenue from State Sources	14. 0									14.
1500 Investment Income	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.