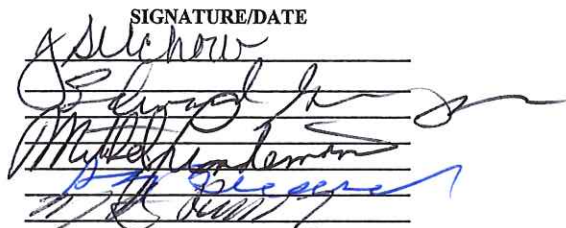




ANNUAL FINANCIAL REPORT

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 **2021**

SIGNATURE/DATE	SIGNATURE/DATE
	_____

The Annual Financial Report file(s) for FY 2021 uploaded to the Arizona Department of Education's website on October 6, 2021 contain(s) the data for the AFR described above.



Date

Ana Samaniego
Superintendent (Typed Name)

Sonia Barcelo
District Contact Employee



Chief Financial & Operations Officer

Cesar Soto
Chief Financial & Operations Officer (Typed Name)

520-364-2447 ext 7024
Telephone Number

sbarcelo@douglaschools.org
Email

TOTAL EXPENDITURES BY FUND	
1. Maintenance & Operation (from page 2, line 32)	\$ <u>20,755,999</u>
2. Classroom Site Funds (from page 3, line 55)	\$ <u>2,025,876</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>515,078</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) 1990 1980

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.	8,099,784	40,228	211,898	0	821,265
2.	3,266,908	161,270	0		507,229
3.	0				
4.	0	0	0		0
5.	9,076	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.	42,893	0	0	0	3,106
19.	4,649	0	0	0	0
20.	3,323,526	161,270	0	0	510,335
21.	0	0			
22.	1,143,974	60,209			
23.	0	0			
24.	0				
25.	1,143,974	60,209			
26.	0	0			
27.	16,989,159	894,166			
28.	744,319	25,023			
29.	0	0			0
30.	17,733,478	919,189			0
31.	0				
32.	0				
33.	0				
34.	0				
35.	0				
36.	0				0
37.	0				0
38.	22,200,978	1,140,668	0	0	510,335
39.				0	0
40.	0	0	0	0	0
41.	0	0	0	0	0
42.	30,300,762	1,180,896	211,898	0	1,331,600
43.	20,755,999	515,078	0	0	594,444
44.	0	0	0	0	0
45.	20,755,999	515,078	0	0	594,444
46.	9,544,763	665,818	104/2021 211,898	0	737,156

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$7,500 at 7/1/20.
- (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 6/30/21.
- (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.	6,219,472	2,261,923	48,685	61,189	1,200	8,877,864	8,592,469	8,841,483	-2.8%
2000 Support Services										
2100 Students	2.	827,886	348,188	0	14,782	648	1,236,877	1,191,504	1,299,708	-8.3%
2200 Instructional Staff	3.	40,760	22,714	47,269	101	0	88,754	110,845	151,115	-26.6%
2300 General Administration	4.	186,285	58,125	414,498	3,581	14,711	803,437	677,199	644,852	5.0%
2400 School Administration	5.	596,078	217,827	0	10,004	7,407	892,078	831,317	1,379,664	-39.7%
2500 Central Services	6.	644,763	392,104	261,029	87,662	5,001	1,360,447	1,390,559	1,533,146	-9.3%
2600 Operation & Maintenance of Plant	7.	1,281,928	645,750	341,116	1,049,762	100	3,680,633	3,318,656	3,560,010	-6.8%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	53,018	34,338	0	4,000	0	91,294	91,355	92,726	-1.5%
610 School-Sponsored Cocurricular Activities	10.	6,000	912	0	0	0	38,219	6,912	15,188	-54.5%
620 School-Sponsored Athletics	11.	169,177	36,479	11,836	18,013	14,233	298,977	249,738	301,972	-17.3%
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 Subsection Subtotal (lines 1-13)	14.	10,025,367	4,018,360	1,124,434	1,249,093	43,300	17,368,580	16,460,554	17,819,864	-7.6%
200 and 300 Special Education										
1000 Instruction	15.	1,729,150	754,740	21,189	5,419	2,000	3,093,233	2,512,497	2,857,519	-12.1%
2000 Support Services										
2100 Students	16.	19,645	12,064	538,363	0	0	698,151	570,071	517,743	10.1%
2200 Instructional Staff	17.	242,616	75,519	7,660	3,288	325	332,616	329,408	320,789	2.7%
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.	189,777	81,799	2,127	0	0	283,068	273,703	139,574	96.1%
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.	4,172	1,955	0	0	0	6,520	6,127	5,916	3.6%
Subtotal (lines 15-23)	24.	2,185,360	926,076	569,338	8,707	2,325	4,413,588	3,691,806	3,841,541	-3.9%
400 Pupil Transportation	25.	262,934	145,222	5,218	43,344	29	584,734	456,747	616,884	-26.0%
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.	98,625	48,266	0	0	0	146,480	146,892	152,581	-3.7%
Total Expenditures (lines 14, 24-26, 29-31)	32.	12,572,286	5,137,924	1,698,991	1,301,144	45,654	22,513,382	20,755,999	22,430,870	-7.5%

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%)		418,625										
Interest Income and Other Revenues		0										
Total Revenues (lines 1 and 2)		418,625										
Expenditures												
100 Regular Education												
1000 Instruction			278,443	50,197				446,395	328,641	383,343	-14.3%	
2100 Support Services - Students			5,121	1,030				23,311	6,151	8,416	-26.9%	
2200 Support Services - Instructional Staff			0	0				1,835	0	0	0.0%	
Program 100 Subtotal (lines 4-6)			283,564	51,227				471,541	334,791	391,759	-14.5%	
200 and 300 Special Education												
1000 Instruction			50,357	9,129				113,554	59,486	76,711	-22.5%	
2100 Support Services - Students			1,707	347				1,340	2,054	1,124	82.7%	
2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 8-10)			52,064	9,476				114,894	61,539	77,835	-20.9%	
Other Programs (Specify)												
1000 Instruction			0	0				0	0	0	0.0%	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
3300 Community Services Operations			0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 12-15)			0	0				0	0	0	0.0%	
Total Classroom Site Fund 011 - Base Salary	130,567	418,625	335,628	60,703			0	586,435	396,331	469,594	-15.6%	152,861
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)		837,250										
Interest Income and Other Revenues		0										
Total Revenues (lines 18 and 19)		837,250										
Expenditures												
100 Regular Education												
1000 Instruction			578,874	105,503				854,082	684,376	752,752	-9.1%	
2100 Support Services - Students			10,017	2,013				21,065	12,030	14,249	-15.6%	
2200 Support Services - Instructional Staff			18,300	3,683				44,287	21,983	21,969	0.1%	
Program 100 Subtotal (lines 21-23)			607,191	111,199				919,434	718,389	788,970	-8.9%	
200 and 300 Special Education												
1000 Instruction			94,195	17,583				271,717	111,778	156,140	-28.4%	
2100 Support Services - Students			3,339	678				5,500	4,017	4,753	-15.5%	
2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 25-27)			97,534	18,261				277,217	115,795	160,893	-28.0%	
Other Programs (Specify) none												
1000 Instruction			(0)	0				0	(0)	0	--	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
3300 Community Services Operations			0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 29-32)			(0)	0				0	(0)	0	--	
Total Classroom Site Fund 012 - Performance Pay	297,784	837,250	704,724	129,460			0	1,196,651	834,184	949,863	-12.2%	300,849
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)		837,250										
Interest Income and Other Revenues		0										
Total Revenues (lines 35 and 36)		837,250										
Expenditures												
100 Regular Education												
1000 Instruction			514,472	92,753	0	0		783,372	607,226	670,745	-9.5%	
2100 Support Services - Students			9,462	1,903	0	0		38,970	11,365	14,749	-22.9%	
2200 Support Services - Instructional Staff			52,430	10,631	0	0		134,410	63,061	128,024	-50.7%	
2310 Support Services - Governing Board			0	0	0	0		0	0	0	0.0%	
Program 100 Subtotal (lines 38-41)			576,364	105,287	0	0		956,752	681,651	813,518	-16.2%	
200 and 300 Special Education												
1000 Instruction			93,043	16,872	0	0		183,831	109,915	133,537	-17.7%	
2100 Support Services - Students			3,154	641	0	0		2,985	3,795	1,885	101.3%	
2200 Support Services - Instructional Staff			0	0	0	0		0	0	0	0.0%	
2310 Support Services - Governing Board			0	0	0	0		0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 43-46)			96,197	17,512	0	0		186,816	113,709	135,422	-16.0%	
530 Dropout Prevention Programs												
1000 Instruction			0	0	0	0		0	0	0	0.0%	
Other Programs (Specify) none												
1000 Instruction			0	0	0	0		0	0	0	--	
2100, 2200 Support Serv. Students & Instructional Staff			0	0	0	0		0	0	0	--	
2310 Support Services - Governing Board			0	0	0	0		0	0	0	--	
3300 Community Services Operations			0	0	0	0		0	0	0	0.0%	
Other Programs Subtotal (lines 49-52)			0	0	0	0		0	0	0	--	
Total Classroom Site Fund 013 - Other	244,709	837,250	672,561	122,799	0	0	0	1,143,568	795,361	948,940	-16.2%	286,598
Total Classroom Site Funds (lines 17, 34, and 54)	673,060	2,093,124	1,712,914	312,962	0	0	0	2,926,654	2,025,876	2,368,397	-14.5%	740,308

(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)	1.	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)											
1000 Instruction	2.	0	85,680	69,419			0	763,569	155,098	203,493	-23.8%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	0	31,369			0	39,215	31,369	16,106	94.8%
2300, 2400, 2500, 2900 Administration	4.	29,611		136,006		0	0	211,638	165,618	148,690	11.4%
2600 Operation & Maintenance of Plant	5.	0		47,887			0	79,899	47,887	83,538	-42.7%
2700 Student Transportation	6.	0		27,309			0	188,900	27,309	2,703	910.3%
3000 Operation of Noninstructional Services	7.	0		0			0	576	0	542	-100.0%
4000 Facilities Acquisition and Construction	8.	0		15,965			0	22,866	15,965	916	1642.9%
5000 Debt Service	9.				63,785	8,047		136,664	71,832	246,715	-70.9%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	29,611	85,680	327,955	63,785	8,047	0	1,443,327	515,078	702,703	-26.7%

(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.	1,443,327	515,078	0	0	16,146,141	755,699	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.	6,901	0	0	0	0	0	0	0
6710 Land and Improvements	5.	15,965	15,965	0	0	0	0	0	0
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0
673X Furniture and Equipment	7.	163,654	101,050	0	0	0	0	0	0
673X Vehicles	8.	150,000	20,900	0	0	0	0	0	0
673X Technology-Related Hardware and Software	9.	206,861	190,039	0	0	0	0	0	0
6831, 6832 Redemption of Principal	10.	102,392	63,785	0	0	0	0	0	0
6841, 6842, 6850, 6860 Interest	11.	34,272	8,047	0	0	0	0	0	0
Total (lines 2-11)	12.	680,045	399,787	0	0	0	0	0	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	0	755,699	0	0
Other	15.	680,045	399,787	0	0	0	0	0	0
Total (lines 13-15)	16.	680,045	399,787	0	0	0	755,699	0	0

Funds 610, 630, 695, and 620

- 1. New construction cost per square foot \$ 9
- 2. Land acquisition costs \$ 0

CAPITAL ASSETS AS OF JUNE 30, 2021	
Land and Improvements	\$2,935,484 1.
Buildings and Improvements	\$51,843,174 2.
Furniture, Equipment, Vehicles, and Technology	\$6,902,308 3.
Construction in Progress	\$801,158 4.
Total	\$62,482,124 5.

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)

Table with columns: BEGINNING FUND BALANCE, REVENUES, NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1), EXPENDITURES (BUDGET, ACTUAL), ENDING FUND BALANCE. Rows 1-19.

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)

Table with columns: BEGINNING FUND BALANCE, REVENUES, NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1), EXPENDITURES (BUDGET, ACTUAL), ENDING FUND BALANCE. Rows 20-32.

Total Federal and State Projects (lines 18 and 31)

Table with columns: OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1), OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1). Rows 1-17.

19. 0 20

Table with columns: OTHER FINANCING SOURCES (2), OTHER FINANCING USES (2). Rows 20-30.

(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

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
020 Instructional Improvement	114,129	174,973		352,000	194,227	94,875
050 County, City, and Town Grants	0	0	0	0	0	0
071 English Language Learner (1)	0	338,198	0	342,244	338,198	0
072 Compensatory Instruction (1)	0	0	0	0	0	0
500 School Plant	391,960	164,800	6,543	805,773	235,049	328,254
515 Civio Center	42,537	318	0	68,153	11,664	31,191
520 Community School	83,359	225	0	46,571	31,245	52,339
525 Auxiliary Operations	206,723	50,585	0	450,000	66,944	190,364
526 Extracurricular Activities Fees Tax Credit	78,877	8,505	0	250,000	0	87,382
530 Gifts and Donations	162,460	20,409	0	304,240	61,526	121,344
535 Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
540 Fingerprint	0	0	0	0	0	0
545 School Opening	0	0	0	0	0	0
550 Insurance Proceeds	107,432	658	6,798	70,000	0	114,888
555 Textbooks	38,589	409	0	60,000	0	38,998
565 Litigation Recovery	201,470	2,058	0	178,300	36,200	167,328
570 Indirect Costs	0	0	62,947	363,333	35,266	27,681
575 Unemployment Insurance	0	0	0	0	0	0
580 Teacherage	0	0	0	0	0	0
585 Insurance Refund	0	0	0	0	0	0
590 Grants and Gifts to Teachers	2,051	0	0	6,000	0	2,051
595 Advertisement	1,325	0	0	14,039	0	1,325
596 Career Technical Education	2,719,145	759,237	0	1,360,553	813,052	2,665,330
597 Arizona Industry Credentials Incentive	0	0	0	0	0	0
639 Impact Aid Revenue Bond Building	0	0	0	0	0	0
650 Gifts and Donations—Capital	0	0	0	78,500	0	0
660 Condemnation	0	0	0	0	0	0
665 Energy and Water Savings	194,963	0	0	523,883	194,963	0
686 Emergency Deficiencies Correction	0	0	0	0	0	0
691 Building Renewal Grant	10,674	410,659	0	837,026	411,051	10,281
695 New School Facilities	0	755,699	0	16,146,141	755,699	0
720 Impact Aid Revenue Bond Debt Service	0	0	0	0	0	0
850 Student Activities	157,703	31,759	(3,705)	170,000	37,787	147,969
Other	0	0	0	50,000	0	0
INTERNAL SERVICE FUNDS 950-989						
9__ Self Insurance	0	0	0	0	0	0
955 Intergovernmental Agreements	0	0	0	0	0	0
9__ OPEB	0	0	0	0	0	0
958 steps	315	0	0	3,475	0	315

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

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	160,000	146,304
Class Size Reduction	160,000	47,923
Dropout Prevention Programs	32,000	0
Instructional Improvement Programs	0	0
Total Expenditures (lines 1-4)	352,000	194,227
Total Expenditures from accounting data		194,227

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
Student certification, credentialing, or licensure costs		0
Developmental costs		0
Instructional hardware, software, or supplies		0
Career exploration		0
Total Expenditures (lines 1-5)	0	0
Total Expenditures from accounting data		0

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900
1. 0	1. 0
2. 0	2. 0
3. 0	3. 0
4. 0	4. 0
5. 6,543	5. 164,800
6. 0	6. 318
7. 0	7. 225
8. 0	8. 50,585
9. 0	9. 8,505
10. 0	10. 20,409
11. 0	11. 0
12. 0	12. 0
13. 0	13. 0
14. 6,798	14. 658
15. 0	15. 409
16. 0	16. 2,058
17. 62,947	17. 0
18. 0	18. 0
19. 0	19. 0
20. 0	20. 0
21. 0	21. 0
22. 0	22. 0
23. 0	23. 759,237
24. 0	24. 0
25. 0	25. 0
26. 0	26. 0
27. 0	27. 0
28. 0	28. 0
29. 0	29. 0
30. 0	30. 410,659
31. 0	31. 755,699
32. 0	32. 0
33. 3,705	33. 3,705
34. 0	34. 28,053
1. 0	1. 0
2. 0	2. 0
3. 0	3. 0
4. 0	4. 0

Differences = miscoded revenues in accounting data. All revenues are included in column E regardless of correct object codes.

REPORTED REVENUE DIFFERENCE	REVENUES FROM CORRECT OBJECTS IN ACCOUNTING DATA
0	174,973
0	0
0	338,198
0	0
0	164,800
0	318
0	225
0	50,585
0	8,505
0	20,409
0	0
0	0
0	0
0	658
0	409
0	2,058
0	0
0	0
0	0
0	0
0	0
0	759,237
0	0
0	0
0	0
0	0
0	0
0	410,659
0	755,699
0	0
0	0
3,705	28,053
0	0

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2020	\$4,325,000	1.
2. Bonds issued during FY 2021	0	2.
3. Bonds retired during FY 2021	(405,000)	3.
4. Bonds Outstanding, June 30, 2021	\$3,920,000	4.
5. Short-term Debt Outstanding, July 1, 2020	\$0	5.
6. Short-term Debt Outstanding, June 30, 2021	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2021 Assessed Valuations and Tax Rates			
a. Primary	\$77,726,532	Tax Rate	5.1875
b. Secondary	\$0	Tax Rate	0.6654
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 2021)

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)	\$17,986,339
2. Classroom Supplies (Function 1000, Object Code 6600)	\$685,942
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$4,766,793
4. Support Services—Students (Function 2100)	\$2,501,697
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$7,790,809
6. Total Current Expenditures	\$33,471,479
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$7,109,581
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$26,584,053

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, 2021

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 2021	\$41,433
2. Average salary of all teachers employed in FY 2020	\$39,127
3. Increase in average teacher salary from prior year	\$2,306
4. Percentage increase	5.9%

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	19.4%

Check this box if your district has no teachers (transporting districts 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)]

	GRADE												TOTAL	
	K	1	2	3	4	5	6	7	8	9	10	11		12
1. Quantitative Reasoning	0	0	0	0	5	3	1	3	4	2	6	2	0	26
2. Verbal Reasoning	0	0	0	0	2	1	0	0	1	1	1	0	0	6
3. Nonverbal Reasoning	0	0	0	0	2	2	5	11	13	5	9	11	10	68
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	0	1	1	1	1	1	2	1	2	10	20

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	2,980,142	2,540,848
2. Gifted Education	86,389	85,140
3. Remedial Education	0	0
4. ELL Incremental Costs	29,495	31,708
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	1,034,110
9. Total (lines 1-8)	4,413,588	3,691,806
10. IEP required pupil transportation costs coded within Program 400		0

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

Actual Expenditures for all Gifted Programs:

K-8	\$	51,084
9-12	\$	34,056
Total	\$	85,140

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350 46,700	46,700
2. Federal Audit Expenditures - All Funds	6330 0	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
0	0	0	0
0	0		0
0	0	0	0
0	0		0
0	0		0
0	0		0
0	0		0
21,189	0		21,189
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	12,249,632	4,218,648	97,306	685,942	1,396,917	19,434				4,256	0	18,672,135
2000 Support Services												
2100 Students	1,184,450	499,079	658,095	126,884	16,211	11,728				5,249	0	2,501,696
2200 Instructional Staff	1,057,629	354,304	176,298	9,849	60,866	710				2,834	0	1,662,490
2300 General Administration	186,285	58,125	457,175	11,031	10,172	14,711	0			0	0	737,498
2400 School Administration	987,447	358,229	0	12,820	3,710	7,407				0	0	1,369,613
2500, 2900 Central Services, Other	1,168,362	596,854	399,204	103,644	362,310	5,001		24,307		0	0	2,659,683
2600 Operation and Maintenance of Plant	1,369,365	687,073	557,967	1,268,938	153,562	100				0	0	4,037,004
2700 Student Transportation	283,607	154,779	5,218	42,453	137,309	29				0		623,395
3000 Operation of Noninstructional Services												
3100 Food Service Operations	676,507	231,060	2,250	483,673	10,026	9,648				100	0	1,413,262
3200 Enterprise Operations	0	0	0	0	0	0				0	0	0
3300 Community Services Operations											0	0
3400 Bookstore Operations	28,271	19,820	0	4,333	2,232	0				0	0	54,656
Total (lines 1-12)	19,191,555	7,177,971	2,353,514	2,749,567	2,153,314	68,768	0	24,307	12,483	0	0	33,731,479
From Federal Funds	3,233,861	1,138,218	369,474	726,718	1,612,937	1,233	0	24,307	2,834	0	0	7,109,581
From State and Local Sources	15,957,695	6,039,753	1,984,040	2,022,849	540,377	67,536	0	0	9,649	0	0	26,621,898
4000 Facilities Acquisition and Construction	0	0	1,141,410	0	18,168	0				0	0	1,159,579
5000 Debt Service								616,361	224,048		0	840,409

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)	8,085,022	1,005,091	0	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	690,488	1,192,619	0	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	958,299	117,365	0	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	54,640	2,168	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	0	143,940	0	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	321,834
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	95,965
2. 6620-6629 Energy	883,198

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	149,177
2. ESEA Title IV - 21st Century Community Learning Centers	0
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	108,979
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0

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

Improvement of Instruction and Library/Media Services functions detail are 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	18,168
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	0
4. Total (lines 1-3)	18,168
5. 6450 Construction	355,216

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

1. 6340 Technical Services	138,355
2. 6432 Technology-Related Repairs and Maintenance	224,765
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	286,462
5. 6650 Supplies-Technology-Related	136,083
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	1,537,478
7. Subtotal (Lines 1-6)	2,323,142
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	146,325

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

1. 2210 Improvement of Instruction	272,127
2. 2220 Library/Media Services	10,208

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 2021 was approved by the Governing Board on October 5, 2021, 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 2020 2021
 Attending 3,891.901 3,683.821
 2021 Tax Rates: Primary 5.1875 Secondary 0.6654

[Signature]
 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				17,368,580	16,460,554	
Special Education				4,413,588	3,691,806	
Pupil Transportation				584,734	456,747	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				146,480	146,892	
Maintenance and Operation Total	8,099,784	22,200,978	0	22,513,382	20,755,999	9,544,763
Classroom Site Funds	673,060	2,093,124		2,926,654	2,025,876	740,308
Instructional Improvement	114,129	174,973		352,000	194,227	94,875
Unrestricted Capital Outlay	40,228	1,140,668	0	1,443,327	515,078	665,818
Adjacent Ways	211,898	0	0	0	0	211,898
Bond Building	0	0	0	0	0	0
Other Capital Funds	194,963	0	0	523,883	194,963	0
New School Facilities	0	755,699		16,146,141	755,699	0
Federal Projects	937,814	6,987,802	(62,947)	10,094,696	7,109,580	753,089
State Projects	179,012	533,618	0	482,586	172,195	540,435
County, City, and Town Grants	0	0	0	0	0	0
English Language Learner	0	338,198	0	342,244	338,198	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	391,960	164,800	6,543	805,773	235,049	328,254
Food Service	183,968	1,392,346	0	2,460,000	1,569,115	7,199
Civic Center	42,537	318	0	68,153	11,664	31,191
Community School	83,359	225	0	46,571	31,245	52,339
Auxiliary Operations	206,723	50,585	0	450,000	66,944	190,364
Extracurricular Activities Fees	78,877	8,505	0	250,000	0	87,382
Gifts and Donations	162,460	20,409	0	382,740	61,526	121,344
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	107,432	658	6,798	70,000	0	114,888
Textbooks	38,589	409	0	60,000	0	38,998
Litigation Recovery	201,470	2,058	0	178,300	36,200	167,328
Indirect Costs	0	0	62,947	363,333	35,266	27,681
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	2,719,145	759,237	0	1,360,553	813,052	2,665,330
Arizona Industry Credentials Incentive	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	821,265	510,335	0	0	594,444	737,156
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	10,674	410,659	0	837,026	411,051	10,281
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	157,703	31,759	(3,705)	170,000	37,787	147,970
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. 338,198									1.
Investment Income and Other Revenues	2. 0									2.
Total Revenues (lines 1 and 2)	3. 338,198									3.
Expenditures										
1000 Instruction	4.	247,946	90,252	0	0	0	0	0	338,198	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. 338,198	247,946	90,252	0	0	0	0	0	338,198	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.

This page identifies coding errors noted in the district's accounting records. The formulas on pages 1 through 4 and 9 will not include these miscoded amounts. Miscodings are identified in column G by pink or purple highlighting and must be corrected, before submitting the AFR, as described below.

Amounts identified in pink highlighted cells will materially misstate the amounts reported on the respective pages. Districts with amounts shown in pink-shaded cells will need to make journal entries in their accounting records to bring total miscoded amounts for the fund or page, as applicable, below the respective threshold amount shown in Column J.

Amounts identified in purple highlighted cells should not be coded to the fund or object used, as applicable. Districts with amounts shown in purple-shaded cells will need to make journal entries in their accounting records to correct the fund or object code, as applicable, for each line.

After corrections have been made in the accounting records, districts should upload the corrected version of their accounting records into the Accounting Data tab. Districts may use a new copy of the AFR file or should follow step 18 in the "Checking and copying your data to the AFR file" section of the Data Uploading Instructions (linked below).

Data Uploading Instructions

USFR Chart of Accounts

Revenue object code corrections needed for accurate reporting on Page 1

Issue	Fund	Program	Function	Object	Identified Miscoding Amount
1. Federal revenues are not allowed in Fund 610	610			4000-4999	\$0
2. County revenues are not allowed in Fund 620	620			2000-2999	\$0
3. State revenues are not allowed in Fund 620	620			3000-3999	\$0
4. Federal revenues are not allowed in Fund 620	620			4000-4999	\$0
5. County revenues are not allowed in Fund 630	630			2000-2999	\$0
6. State revenues are not allowed in Fund 630	630			3000-3999	\$0
7. Federal revenues are not allowed in Fund 630	630			4000-4999	\$0
8. County revenues are not allowed in Fund 700	700			2000-2999	\$0

610
620
630
700

Maintenance and Operations Fund corrections needed for accurate reporting on Page 2

Issue	Fund	Program	Function	Object	Identified Miscoding Amount
9. Do not use Program codes 000-099	001	000-099		6100-6899	\$0
10. Expenditures in Function 2700 not coded to Programs 400, 513	001	100-399, 500-512, 514-999	2700-2799	6100-6899	\$0
11. Expenditures coded to unallowable 500 range programs	001	500-510, 520-529, 540-549, 560-599		6100-6899	\$0
12. Expenditures coded to unallowable 600 range programs	001	600-609, 640-699		6100-6899	(\$0)
13. Function 4000 not allowed in Fund 001	001		4000-4999	6100-6899	\$0
14. Function 5000 not allowed in Fund 001	001		5000-5999	6100-6899	\$0
15. Expenditures for Object 6700 are not allowed in Fund 001	001			6700-6799	\$0

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Classroom Site Fund corrections needed for accurate reporting on Page 3

Issue	Fund	Program	Function	Object	Identified Miscoding Amount
16. Fund balance should not be coded in Fund 010	010			0100-0500	\$0
17. Revenues should not be coded in Fund 010	010			1000-5999	\$0
18. Expenditures should not be coded in Fund 010	010			6100-6899	\$0
19. Unallowable revenues coded to Fund 011	011			1000-1499, 1600-1979, 2000-2999, 4000-4999	\$0
20. Unallowable expenditures coded to Fund 011	011		2300-2499, 2600-3299, 3400-6999	6300-6849, 6860-6899	\$0
21. Unallowable revenues coded to Fund 012	012			1000-1499, 1600-1979, 2000-2999, 4000-4999	\$0
22. Unallowable expenditures coded to Fund 012	012		2300-2499, 2600-3299, 3400-6999	6300-6849, 6860-6899	\$0
23. Unallowable revenues coded to Fund 013	013			1000-1499, 1600-1979, 2000-2999, 4000-4999	\$0
24. Unallowable expenditures coded to Fund 013	013		2400-2499, 2600-3299, 3400-6999	6700-6809, 6820-6849, 6860-6889	\$0

Pag
011
012
013
24.

Unrestricted Capital Outlay Fund corrections needed for accurate reporting on Page 4

Issue	Fund	Program	Function	Object	Identified Miscoding Amount
25. Object 6730 should be coded to 6731-6739	610			6730	\$0
26. Object 6730 should be coded to 6731-6739	620			6730	\$0
27. Object 6730 should be coded to 6731-6739	630			6730	\$0
28. Object 6730 should be coded to 6731-6739	695			6730	\$0

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610
620
630
695

National Public Education Financial Survey (NPEFS) Reporting corrections needed for accurate reporting on Page 9 (all funds 001-799, except 575)

Issue	Fund	Program	Function	Object	Identified MisCoding Amount
29. Do not use Program codes 700-900 for Function 2700	001-799 (excl. 575)	700-999	2700-2799	6100-6899	\$0
30. Do not use Function codes 0000-0999	001-799 (excl. 575)		0000-0999	6100-6899	\$0
31. Do not use Function codes 2000-2099	001-799 (excl. 575)		2000-2099	6100-6899	\$0
32. Do not use Function codes 2800-2899	001-799 (excl. 575)		2800-2899	6100-6899	\$0
33. Do not use Function codes 3000-3099	001-799 (excl. 575)		3000-3099	6100-6899	\$0
34. Do not use Function codes 3500-3599	001-799 (excl. 575)		3500-3599	6100-6899	\$0
35. Do not use Function codes 3600-3699	001-799 (excl. 575)		3600-3699	6100-6899	\$0
36. Do not use Function codes 3700-3799	001-799 (excl. 575)		3700-3799	6100-6899	\$0
37. Do not use Function codes 3800-3899	001-799 (excl. 575)		3800-3899	6100-6899	\$0
38. Do not use Function codes 3900-3999	001-799 (excl. 575)		3900-3999	6100-6899	\$0
Function 5000 should only be coded to Object codes 683X, 684X, and 686X.	001-799 (excl. 575)		5000-5999	6100-6829, 6850-6859, 6870-6999	\$0
Function 6000 should only be coded to Object codes 6900-6999.	001-799 (excl. 575)		6000-6999	6100-6899	\$0
41. Do not use Function codes 7000-7999	001-799 (excl. 575)		7000-7999	6100-6899	\$0
42. Do not use Function codes 8000-8999	001-799 (excl. 575)		8000-8999	6100-6899	\$0
43. Do not use Function codes 9000-9999	001-799 (excl. 575)		9000-9999	6100-6899	\$0
44. Do not use Object codes 0000-0099	001-799 (excl. 575)			0000-0099	\$0
45. Do not use Object codes 6000-6099	001-799 (excl. 575)			6000-6099	\$0
46. Do not use Object codes 6800-6809	001-799 (excl. 575)			6800-6809	\$0
47. Object 6820 should only be coded to Function 2300	001-799 (excl. 575)		1000-2299, 2400-6999	6820-6829	\$0
48. Expenditures coded to 6830 and 6833-39 should be coded to 6831 or 6832	001-799 (excl. 575)			6830, 6833-39	(\$0)
49. Object 6831 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6831	\$0
50. Object 6832 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6832	\$0
51. Expenditures coded to 6840 and 6843-49 should be coded to 6841 or 6842	001-799 (excl. 575)			6840, 6843-49	\$0
52. Object 6841 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6841	\$0
53. Object 6842 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6842	\$0
54. Object 6850 should be coded to Function 2500	001-799 (excl. 575)		1000-2499, 2600-6999	6850-6859	\$0
55. Do not use Object codes 7000-7999	001-799 (excl. 575)			7000-7999	\$0
56. Do not use Object codes 8000-8999	001-799 (excl. 575)			8000-8999	\$0
57. Do not use Object codes 9000-9999	001-799 (excl. 575)			9000-9999	\$0

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