



### 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**

<p>SIGNATURE/DATE</p> <p><u>[Signature]</u> <u>10/6/2022</u></p> <p><u>[Signature]</u> <u>10/6/2022</u></p> <p><u>[Signature]</u> <u>10-6-22</u></p> <p><u>[Signature]</u> <u>10/6/2022</u></p> <p><u>[Signature]</u></p>	<p>SIGNATURE/DATE</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
---	--

The Annual Financial Report file(s) for FY 2022 uploaded to the Arizona Department of Education's website on 10/17/2022 contain(s) the data for the AFR described above.

<p>Date</p> <p><u>[Signature]</u></p> <p>Superintendent Signature</p> <p><u>Dr. Jim Dean (Interim Superintendent)</u></p> <p>Superintendent (Typed Name)</p> <p><u>Marydel Speidell</u></p> <p>District Contact Employee</p>	<p><u>[Signature]</u></p> <p>Business Manager Signature</p> <p><u>Kenneth Hicks</u></p> <p>Business Manager (Typed Name)</p> <p><u>623-876-7000</u></p> <p>Telephone Number</p> <p><u>marydel.speidell@dysart.org</u></p> <p>Email</p>
--	--

TOTAL EXPENDITURES BY FUND	
1. Maintenance & Operation (from page 2, line 32)	\$ <u>170,360,929</u>
2. Classroom Site Funds (from page 3, line 13)	\$ <u>16,167,248</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>10,556,718</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

**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.	6,200,340	5,976,856	0	0	15,210,583
2.	67,376,769	0	780,000		17,234,146
3.	0				
4.	12,564	0	0		2,640
5.	0	0			0
6.	0	0			0
7.	578,171	27,725			66,431
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.	9,309	41,405	0	0	65,956
19.	32,155	0	0	0	0
20.	68,008,968	69,130	780,000	0	17,369,173
21.	0	0			
22.	9,036,864	0			
23.	0	0			
24.	0	0			
25.	9,036,864	0			
26.	849,015	700,000			
27.	78,091,767	9,099,772			
28.	13,785,226	0			
29.	0	0			0
30.	92,726,008	9,799,772			0
31.	0				
32.	0				
33.	0				
34.	0				
35.	0				
36.	0				0
37.	0				0
38.	169,771,840	9,868,902	780,000	0	17,369,173
39.				0	0
40.	0	0	0	0	0
41.	0	0	0	0	0
42.	175,972,180	15,845,758	780,000	0	32,579,756
43.	170,360,929	10,556,718	780,000	0	16,669,855
44.	1,024,525	0	0	0	0
45.	171,385,454	10,556,718	780,000	0	16,669,855
46.	4,586,726	5,289,040	0	0	15,909,901

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$0 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 \$0 at 6/30/22.
- (4) Debt Service Fund, interest expenditures amount: \$4,081,225

**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	
<b>100 Regular Education</b>										
1000 Instruction	1.	50,354,306	15,976,711	2,234,764	838,878	29,972	72,369,251	69,434,631	68,901,391	0.8%
2000 Support Services										
2100 Students	2.	4,746,117	1,563,084	111,896	54,397	2,251	6,752,461	6,477,745	6,497,314	-0.3%
2200 Instructional Staff	3.	2,909,602	827,711	538,822	29,257	35,625	4,333,780	4,341,017	3,626,071	19.7%
2300 General Administration	4.	871,370	352,410	494,318	1,441	28,330	1,841,762	1,747,869	1,865,956	-6.3%
2400 School Administration	5.	6,855,330	2,225,864	379,205	66,920	16,160	9,669,845	9,543,479	9,729,018	-1.9%
2500 Central Services	6.	3,535,909	1,094,054	719,897	53,031	87,868	5,987,802	5,490,759	5,465,376	0.5%
2600 Operation & Maintenance of Plant	7.	3,258,800	1,121,265	9,878,045	6,654,673	4,820	22,280,671	20,917,603	18,368,639	13.9%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	279,654	78,428	37	3,313	0	426,280	361,432	419,005	-13.7%
610 School-Sponsored Cocurricular Activities	10.	126,575	23,041	0	24	0	172,450	149,640	141,558	5.7%
620 School-Sponsored Athletics	11.	1,351,719	262,058	282,129	39,152	64,633	2,090,464	1,999,691	1,837,088	8.9%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0	0	618	542	0	0	1,160	618	87.7%
Regular Education Subsection Subtotal (lines 1-13)	14.	74,289,382	23,524,626	14,639,731	7,741,628	269,659	125,924,766	120,465,026	116,852,034	3.1%
<b>200 and 300 Special Education</b>										
1000 Instruction	15.	14,272,494	4,850,398	7,380,820	9,086	960	26,507,499	26,513,758	25,124,413	5.5%
2000 Support Services										
2100 Students	16.	8,643,987	2,408,583	1,569,809	1,341	0	13,259,200	12,623,720	11,930,298	5.8%
2200 Instructional Staff	17.	580,798	157,809	38,261	49	288	784,231	777,205	703,320	10.5%
2300 General Administration	18.	0	0	0	0	0	0	0	8,000	-100.0%
2400 School Administration	19.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	305	70	879	0	0	2,950	1,254	1,109	13.1%
2600 Operation & Maintenance of Plant	21.	0	0	0	0	0	7,000	0	16,042	-100.0%
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	23,497,584	7,416,860	8,989,769	10,476	1,248	40,560,880	39,915,937	37,783,182	5.6%
<b>400 Pupil Transportation</b>	25.	4,940,607	1,798,818	1,487,767	920,707	1,563	9,618,796	9,149,462	7,269,693	25.9%
<b>510 Desegregation</b> (from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
<b>530 Dropout Prevention Programs</b>										
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%
<b>540 Joint Career and Technical Education and Vocational Education Center</b>	30.	0	0	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading Program</b>	31.	447,224	142,645	91,896	148,739	0	855,472	830,504	855,806	-3.0%
<b>Total Expenditures (lines 14, 24-26, 29-31)</b>	32.	103,174,797	32,882,949	25,209,163	8,821,550	272,470	176,959,914	170,360,929	162,760,715	4.7%

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		
<b>Classroom Site Fund 010</b>													
Revenues													
CSF Revenue	1.	19,795,588											
Interest Income and Other Revenues	2.	69,848											
Total Revenues (lines 1 and 2)	3.	19,865,436											
Expenditures													
1000 Instruction	4.		13,283,215	2,716,513	0	0	0	0	27,275,260	15,999,728	12,812,305	24.9%	
2100 Support Services - Students	5.		125,270	25,114	0	0	0	0	504,156	150,384	116,407	29.2%	
2200 Support Services - Instructional Staff	6.		14,200	2,936	0	0	0	0	23,542	17,136	10,607	61.6%	
2300 Support Services - General Administration	7.				0				0	0	0	0.0%	
2500 Central Services	8.							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			
5000 Debt Service	11.							0	0	0			
Total Expenditures (lines 4-11)	12.		13,422,685	2,744,563	0	0	0	0	27,802,958	16,167,248	12,939,319	24.9%	
Total Classroom Site Fund	13.	8,952,634	19,865,436	13,422,685	2,744,563	0	0	0	27,802,958	16,167,248	12,939,319	24.9%	12,650,822

**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	
<b>Unrestricted Capital Outlay Override (1)</b>	0	0	0	0	0	0	0	0	0	0.0%
<b>Unrestricted Capital Outlay Fund 610 (2)</b>										
1000 Instruction	0	3,096,291	858,181			0	5,727,488	3,954,472	2,589,482	52.7%
2000 Support Services										
2100, 2200 Students and Instructional Staff	0	0	428,509			0	502,111	428,509	462,869	-7.4%
2300, 2400, 2500, 2900 Administration	0		668,937		0	184	2,010,800	669,121	1,672,469	-60.0%
2600 Operation & Maintenance of Plant	0		988,422			0	1,155,150	988,422	604,337	63.6%
2700 Student Transportation	0		2,174,142			0	3,264,700	2,174,142	1,048,919	107.3%
3000 Operation of Noninstructional Services	0		39,599			0	40,000	39,599	859	4509.9%
4000 Facilities Acquisition and Construction	0		75,455			2,226,998	2,946,806	2,302,453	1,407,913	63.5%
5000 Debt Service				0	0		0	0	0	0.0%
<b>Total Unrestricted Capital Outlay Fund (lines 2-9)</b>	0	3,096,291	5,233,245	0	0	2,227,182	15,647,055	10,556,718	7,786,848	35.6%

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

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

**Budget** \$100,000      **Actual** \$100,000

**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
<b>Total Fund Expenditures</b>	15,647,055	10,556,718	0	0	0	0	0	780,000
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	2,861,806	2,143,727	0	0	0	0	780,000	770,103
6710 Land and Improvements	0	72,645	0	0	0	0	0	0
6720 Buildings and Improvements	0	0	0	0	0	0	0	0
673X Furniture and Equipment	1,638,364	1,674,474	0	0	0	0	0	0
673X Vehicles	2,998,000	1,972,859	0	0	0	0	0	0
673X Technology-Related Hardware and Software	4,881,540	1,513,268	0	0	0	0	0	0
6831, 6832 Redemption of Principal	0	0	0	0	0	0	0	0
6841, 6842, 6850, 6860 Interest	0	0	0	0	0	0	0	0
Total (lines 2-11)	12,379,710	7,376,973	0	0	0	0	780,000	770,103
<b>Total amounts reported on lines 2 through 11 above for:</b>								
Renovation	2,946,806	2,143,727	0	0			0	0
New Construction	0	0	0	0	0	0	780,000	770,103
Other	9,432,904	5,233,246	0	0	0	0	0	0
Total (lines 13-15)	12,379,710	7,376,973	0	0	0	0	780,000	770,103

**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, 2022	
Land and Improvements	\$70,085,788
Buildings and Improvements	\$465,280,859
Furniture, Equipment, Vehicles, and Technology	\$37,309,646
Construction in Progress	\$2,333,915
<b>Total</b>	<b>\$575,010,208</b>

**FEDERAL AND STATE PROJECTS**

**FEDERAL PROJECTS**

100-130 ESEA Title I - Helping Disadvantaged Children	1.
140-150 ESEA Title II - Prof. Development and Technology	2.
160 ESEA Title IV - 21st Century Schools	3.
170-180 ESEA Title V - Promote Informed Parent Choice	4.
190 ESEA Title III - Limited English & Immigrant Students	5.
200 ESEA Title VII - Indian Education	6.
210 ESEA Title VI - Flexibility and Accountability	7.
220 IDEA Part B	8.
230 Johnson-O'Malley	9.
240 Workforce Investment Act	10.
250 AEA-Adult Education	11.
260-270 Vocational Education - Basic Grants	12.
280 ESEA Title X - Homeless Education	13.
290 Medicaid Reimbursement	14.
374 E-Rate	15.
378 & 699 Impact Aid and Federal Impact Aid (Construction)	16.
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	17.
<b>Total Federal Project Funds (lines 1-17)</b>	<b>18.</b>

**Total COVID-19 Federal Relief Funds included in lines above**

**STATE PROJECTS**

400 Vocational Education	20.
410 Early Childhood Block Grant	21.
420 Ext. School Yr. - Pupils with Disabilities	22.
425 Adult Basic Education	23.
430 Chemical Abuse Prevention Programs	24.
435 Academic Contests	25.
450 Gifted Education	26.
456 College Credit Exam Incentives	27.
457 Results-based Funding	28.
460 Environmental Special Plate	29.
465-499 Other State Projects	30.
<b>Total State Project Funds (lines 20-30)</b>	<b>31.</b>

**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.	(225,020)	5,158,949	(121,848)	6,352,861	5,616,747	(804,666)
2.	(102,679)	541,711	(15,992)	1,238,201	733,597	(310,557)
3.	(337,145)	991,520	(19,092)	1,460,351	883,677	(248,394)
4.	0	0	0	0	0	0
5.	(4,164)	77,792	(1,755)	202,402	80,694	(8,821)
6.	0	0	0	0	0	0
7.	0	0	0	0	0	0
8.	(191,173)	3,570,550	(76,142)	5,637,956	3,638,514	(335,279)
9.	0	0	0	0	0	0
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	(11,763)	534,715	(9,929)	540,658	460,554	52,469
13.	0	0	0	0	0	0
14.	7,101,347	3,163,446	0	5,055,372	2,123,373	8,141,420
15.	763,645	254,761	0	450,000	294,931	723,475
16.	0	0	0	0	0	0
17.	(8,395,267)	19,962,273	(389,580)	50,037,481	20,064,205	(8,886,779)
18.	(1,402,219)	34,255,717	(634,338)	70,975,282	33,896,292	(1,677,132)
19.	(8,459,844)	19,901,248	(389,580)		19,939,056	(8,887,232)
20.	0	189,150	0	187,135	189,150	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.	44,902	62,021	0	101,805	50,530	56,393
28.	581,839	723,392	0	650,000	546,171	759,060
29.	0	0	0	0	0	0
30.	0	393,932	0	148,948	415,769	(21,837)
31.	626,741	1,368,495	0	1,087,888	1,201,620	793,616
32.	(775,478)	35,624,212	(634,338)	72,063,170	35,097,912	(883,516)

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
1.	0
2.	0
3.	0
4.	0
5.	0
6.	0
7.	0
8.	0
9.	0
10.	0
11.	0
12.	0
13.	0
14.	0
15.	0
16.	0
17.	0

19.	0
-----	---

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.

		BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
<b>OTHER FUNDS</b>							
020 Instructional Improvement	1.	2,390,140	902,483		1,300,000	1,140,064	2,152,559
050 County, City, and Town Grants	2.	0	0	0	0	0	0
071 English Language Learner (1)	3.	(81,999)	135,562	0	81,547	56,109	(2,546)
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0
500 School Plant	5.	1,174,286	199,481	41,559	500,000	237,943	1,177,383
515 Civic Center	6.	424,346	770,402	0	600,000	607,856	586,892
520 Community School	7.	1,780,351	4,228,499	0	3,500,000	3,059,231	2,949,619
525 Auxiliary Operations	8.	1,615,699	1,817,742	0	1,700,000	1,705,571	1,727,870
526 Extracurricular Activities Fees Tax Credit	9.	982,400	642,157	0	1,000,000	636,565	987,992
530 Gifts and Donations	10.	2,485,467	1,668,312	0	1,200,000	1,115,564	3,038,215
535 Career & Technical Education 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.	169,596	1,562	184,021	150,000	131,702	223,477
555 Textbooks	15.	79,008	10,157	0	10,000	2,644	86,521
565 Litigation Recovery	16.	150,968	85,462	0	85,000	46,638	189,792
570 Indirect Costs	17.	2,783,998	14,860	2,186,064	1,500,000	1,190,112	3,794,810
575 Unemployment Insurance	18.	830,214	6,429	0	500,000	12,722	823,921
580 Teacherae	19.	0	0	0	0	0	0
585 Insurance Refund	20.	74,279	580	0	5,000	0	74,859
590 Grants and Gifts to Teachers	21.	0	0	0	0	0	0
595 Advertisement	22.	1,254	24,309	0	25,000	23,688	1,875
596 Career Technical Education	23.	860,071	952,986	0	1,333,327	986,484	826,573
597 Arizona Industry Credentials Incentive	24.	0	80,840	0	131,034	80,840	0
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0	0
650 Gifts and Donations—Capital	26.	0	0	0	0	0	0
660 Condemnation	27.	0	0	0	0	0	0
665 Energy and Water Savings	28.	9,236,403	636,547	1,024,525	1,024,525	9,570,305	1,327,170
686 Emergency Deficiencies Correction	29.	0	0	0	0	0	0
691 Building Renewal Grant	30.	46,908	2,742,545	0	3,025,741	2,741,658	47,795
695 New School Facilities	31.	0	0	0	0	0	0
720 Impact Aid Revenue Bond Debt Service	32.	0	0	0	0	0	0
850 Student Activities	33.	845,429	1,040,180	0	1,000,000	948,388	937,221
Other	34.	0	0	0	0	0	0
<b>INTERNAL SERVICE FUNDS 950-989</b>							
960 Self Insurance	950 1.	6,675,786	17,117,664	0	14,100,000	17,750,652	6,042,798
955 Intergovernmental Agreements	2.	77,028	362,723	0	210,000	199,848	239,903
9_ OPEB	320 3.	0	0	0	0	0	0
9_	330 4.	0	0	0	0	0	0

(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	800,000	366,147
Class Size Reduction	0	0
Dropout Prevention Programs	0	0
Instructional Improvement Programs	500,000	773,917
Total Expenditures (lines 1-4)	1,300,000	1,140,064
Total Expenditures from accounting data		1,140,064

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		37,669
Developmental costs		0
Instructional hardware, software, or supplies		35,882
Career exploration		7,289
Total Expenditures (lines 1-5)	131,034	80,840
Total Expenditures from accounting data		80,840

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

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	902,483
0	0
0	135,562
0	0
0	199,481
0	770,402
0	4,228,499
0	1,817,742
0	642,157
0	1,668,312
0	0
0	0
0	0
0	0
0	1,562
0	10,157
0	85,462
0	14,860
0	6,429
0	0
0	580
0	0
0	24,309
0	952,986
80,840	0
0	0
0	0
0	0
0	636,547
0	0
0	0
0	2,742,545
0	0
0	0
0	1,040,180
0	0

**A. Bonds and Short-term Debt**

1. Bonds Outstanding, July 1, 2021	\$97,086,000	1.
2. Bonds issued during FY 2022	0	2.
3. Bonds retired during FY 2022	(13,516,000)	3.
4. Bonds Outstanding, June 30, 2022	\$83,570,000	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	\$1,621,415,957	Tax Rate	3.8026
b. Secondary	\$1,621,415,957	Tax Rate	2.3794
2. Number of Schools			25
3. Actual Days in Session			180
4. Area of School District (Square Miles)			140

**(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 ( <i>Function 1000, except line 2 amount</i> )	\$126,390,900
2. Classroom Supplies ( <i>Function 1000, Object Code 6600</i> )	\$5,973,528
3. Administration ( <i>Functions 2300, 2400, 2500, &amp; 2900</i> )	\$19,379,796
4. Support Services—Students ( <i>Function 2100</i> )	\$22,695,890
5. All Other Support Services & Operations ( <i>Functions 2200, 2600, 2700, 3100, &amp; 3400</i> )	\$54,976,449
6. Total Current Expenditures	\$229,416,563
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$22,851,376
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$206,565,187

**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)**

\$155,440

**G. Cash and Investments held at June 30, 2022**

1. Sinking funds	\$15,912,151
2. Bond funds	\$0
3. Other funds, except for any employee retirement funds	\$49,028,038

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

1. Average salary of all teachers employed in FY 2022	\$52,562
2. Average salary of all teachers employed in FY 2021	\$52,118
3. Increase in average teacher salary from prior year	\$444
4. Percentage increase	0.9%

Comments on Average Salary Calculation (Optional):

Average salary information reflects base salary amounts for teachers and does not include Classroom Site Fund additional eligible compensation, which increased from \$9,000 additional eligible compensation in FY 2021 to \$10,500 in FY 2022.

5. Average salary of all teachers employed in FY 2018	\$43,744
6. Total percentage increase in average teacher salary since FY 2018	20.2%

**I. Other long-term debt**

1. Principal (object 6832)	\$746,143
2. Interest (object 6842)	\$278,382
3. Did the district enter into any <u>new</u> financed purchase or lease agreements during the fiscal year? (Yes or No)	No

Check this box if y  
district has no  
 teachers  
(transporting distr  
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	3	14	28	43	48	68	44	69	39	48	49	42	57	552
2. Verbal Reasoning	1	8	9	14	24	28	20	29	35	32	40	38	41	319
3. Nonverbal Reasoning	3	8	11	15	31	61	49	55	67	70	72	66	76	584
4. Total Duplicated Enrollment (lines 1-3)	7	30	48	72	103	157	113	153	141	150	161	146	174	1,455

**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	37,935,715	37,485,315
2. Gifted Education	57,965	13,649
3. Remedial Education	0	0
4. ELL Incremental Costs	219,371	137,084
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)	2,347,829	2,279,889
9. Total (lines 1-8)	40,560,880	39,915,937
10. IEP required pupil transportation costs coded within Program 400	4,365,852	3,738,058

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

Actual Expenditures for all Gifted Programs:

K-8	\$	13,649
9-12	\$	0
Total	\$	13,649

**D. EXPENDITURES FOR AUDIT SERVICES**

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	45,400
2. Federal Audit Expenditures - All Funds	6330	4,000

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

Actual Expenditures made in FY 2021 \$ 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
2,972,620	0		2,972,620
0	0		0
0	0		0
2,972,620	0	0	2,972,620

(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

		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	1.	87,885,211	25,950,155	12,270,549	6,104,173	8,371,233	80,359				204,625	0	140,866,305	1.
2000 Support Services														
2100 Students	2.	15,945,956	4,625,288	1,765,717	298,957	637,338	2,523				60,846	0	23,336,625	2.
2200 Instructional Staff	3.	7,323,210	2,043,931	1,364,844	172,362	567,944	37,233				25	0	11,509,549	3.
2300 General Administration	4.	895,489	357,302	503,564	40,672	29,759	28,825	0			425	0	1,856,036	4.
2400 School Administration	5.	7,185,059	2,290,257	399,185	96,011	437,900	16,463				79	0	10,424,954	5.
2500, 2900 Central Services, Other	6.	4,507,273	1,385,790	1,491,919	78,518	1,766,581	96,126		1,761		3,655	23,913	9,355,536	6.
2600 Operation and Maintenance of Plant	7.	3,459,229	1,158,136	10,815,104	6,728,424	1,881,620	5,360				0	195,037	24,242,910	7.
2700 Student Transportation	8.	5,181,059	1,851,999	1,871,430	1,376,406	2,960,785	1,563				0		13,243,242	8.
3000 Operation of Noninstructional Services														
3100 Food Service Operations	9.	234,036	73,937	4,994,685	6,113,226	913,677	39,189				0	0	12,368,750	9.
3200 Enterprise Operations	10.	0	0	0	0	0	0				0	0	0	10.
3300 Community Services Operations	11.											5,670,643	5,670,643	11.
3400 Bookstore Operations	12.	139,251	46,128	37	4,902	1,255	0				0	0	191,573	12.
Total (lines 1-12)	13.	132,755,773	39,782,923	35,477,034	21,013,651	17,568,092	307,641	0	1,761		269,655	5,889,593	253,066,123	13.
From Federal Funds	14.	13,668,302	3,533,260	8,770,695	8,291,069	10,477,888	42,286	0	0		3,011	1,478,531	46,265,042	14.
From State and Local Sources	15.	119,087,471	36,249,663	26,706,339	12,722,582	7,090,204	265,355	0	1,761		266,644	4,411,062	206,801,081	15.
4000 Facilities Acquisition and Construction	16.	0	0	14,640,795	0	108,456	0				0	7,858	14,757,109	16.
5000 Debt Service	17.								13,331,143	4,359,607		0	17,690,750	17.

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

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)	Contract Substitutes (in Object 6300)	
1. Regular Education (Programs 100, 280, 520, and 550)	66,639,545	538,461	320,447	2,454,186	1.
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	10,307,450	14,700	125,155	1,360,638	2.
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	2,182,928	0	0	0	3.
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	56,989	0	0	0	4.
5. Co-curricular Activities, Athletics, and Other (Program 600-630)	1,181,229	0	472	0	5.

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	4,357,167	6.
7. Number of FTE-Certified Teachers	1,148	7.
8. Number of FTE-Contract Teachers	8	8.

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

1. 6410-6411 Utility Services	1,964,209	1.
2. 6620-6629 Energy	5,370,741	2.

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

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

Revenue from selected federal sources

1. ESEA Title IV - Student Support and Academic Enrichment Grants	271,227	1.
2. ESEA Title IV - 21st Century Community Learning Centers	720,293	2.
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	0	3.
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0	4.

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

	Property 6700	All Other (excluding 6900)	Total	
1. Program 700	0	0	0	1.
2. Program 800	0	0	0	2.
3. Program 900	134,388	5,763,064	5,897,452	3.
4. Total (lines 1-3)	134,388	5,763,064	5,897,452	4.

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

1. 6710 Land and Improvements	105,646	1.
2. 6720 Buildings and Improvements	0	2.
3. 6731-39 Equipment	2,811	3.
4. Total (lines 1-3)	108,457	4.
5. 6450 Construction	14,149,981	5.

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

1. 6340 Technical Services	480,037	1.
2. 6432 Technology-Related Repairs and Maintenance	270,579	2.
3. 6443 Rental of Computers and Related Equipment	0	3.
4. 6531 Telecommunications	1,191,554	4.
5. 6650 Supplies-Technology-Related	263,872	5.
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	9,389,544	6.
7. Subtotal (Lines 1-6)	11,595,586	7.
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	1,625,016	8.

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

1. 2210 Improvement of Instruction	9,460,349	1.
2. 2220 Library/Media Services	180,888	2.

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER

070289000

I certify that the Annual Financial Report of Dysart Unified School District, Maricopa County, for fiscal year 2022 was approved by the Governing Board on October 6, 2022, and that the complete Annual Financial Report may be reviewed by contacting Marydel Speidell at the District Office, telephone 623-876-7000, during normal business hours.

Avg. Daily Membership

2021

2022

Attending

22,304.913

22,119.314

2022 Tax Rates:

Primary

Secondary

3.8026

2.3794

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

*Christine M. Putchar*  
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				125,924,766	120,465,026	
Special Education				40,560,880	39,915,937	
Pupil Transportation				9,618,796	9,149,462	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				855,472	830,504	
Maintenance and Operation Total	6,200,340	169,771,840	(1,024,525)	176,959,914	170,360,929	4,586,726
Classroom Site Funds	8,952,634	19,865,436		27,802,958	16,167,248	12,650,822
Instructional Improvement	2,390,140	902,483		1,300,000	1,140,064	2,152,559
Unrestricted Capital Outlay	5,976,856	9,868,902	0	15,647,055	10,556,718	5,289,040
Adjacent Ways	0	780,000	0	0	780,000	0
Bond Building	0	0	0	0	0	0
Other Capital Funds	9,236,403	636,547	1,024,525	1,024,525	9,570,305	1,327,170
New School Facilities	0	0		0	0	0
Federal Projects	(1,402,219)	34,255,717	(634,338)	70,975,282	33,896,292	(1,677,132)
State Projects	626,741	1,368,495	0	1,087,888	1,201,620	793,616
County, City, and Town Grants	0	0	0	0	0	0
English Language Learner	(81,999)	135,562	0	81,547	56,109	(2,546)
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	1,174,286	199,481	41,559	500,000	237,943	1,177,383
Food Service	2,979,723	17,714,545	(1,551,726)	11,500,000	12,548,345	6,594,197
Civic Center	424,346	770,402	0	600,000	607,856	586,892
Community School	1,780,351	4,228,499	0	3,500,000	3,059,231	2,949,619
Auxiliary Operations	1,615,699	1,817,742	0	1,700,000	1,705,571	1,727,870
Extracurricular Activities Fees	982,400	642,157	0	1,000,000	636,565	987,992
Gifts and Donations	2,485,467	1,668,312	0	1,200,000	1,115,564	3,038,215
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	169,596	1,562	184,021	150,000	131,702	223,477
Textbooks	79,008	10,157	0	10,000	2,644	86,521
Litigation Recovery	150,968	85,462	0	85,000	46,638	189,792
Indirect Costs	2,783,998	14,860	2,186,064	1,500,000	1,190,112	3,794,810
Unemployment Insurance	830,214	6,429	0	500,000	12,722	823,921
Teacherage	0	0	0	0	0	0
Insurance Refund	74,279	580	0	5,000	0	74,859
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	1,254	24,309	0	25,000	23,688	1,875
Career Technical Education	860,071	952,986	0	1,333,327	986,484	826,573
Arizona Industry Credentials Incentive	0	80,840	0	131,034	80,840	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	15,210,583	17,369,173	0	16,669,225	16,669,855	15,909,901
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	46,908	2,742,545	0	3,025,741	2,741,658	47,795
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	845,429	1,040,180		1,000,000	948,388	937,221
Self-Insurance	6,675,786	17,117,664	0	14,100,000	17,750,652	6,042,798
Intergovernmental Agreements	77,028	362,723	0	210,000	199,848	239,903
OPEB	0	0	0	0	0	0
Other Funds	0	0	0	0	0	0

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 070289000

I certify that the Annual Financial Report of Dysart Unified School District, Maricopa County, for fiscal year 2022 was approved by the Governing Board on October 6, 2022, and that the complete Annual Financial Report may be reviewed by contacting Marydel Speidell at the District Office, telephone 623-876-7000, during normal business hours.

Avg. Daily Membership	2021	2022
Attending	22,304,913	22,119,314
2022 Tax Rates:	Primary	Secondary
	3.8026	2.3794

Rev. 8/20 Arizona Department of Education and Auditor General President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance
Regular Education				125,924,766	120,465,026	
Special Education				40,560,880	39,915,937	
Pupil Transportation				9,618,796	9,149,462	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				855,472	830,504	
Maintenance and Operation Total	6,200,340	169,771,840	(1,024,525)	176,959,914	170,360,929	4,586,726
Classroom Site Funds	8,952,634	19,865,436		27,802,958	16,167,248	12,650,822
Instructional Improvement	2,390,140	902,483		1,300,000	1,140,064	2,152,559
Unrestricted Capital Outlay	5,976,856	9,868,902	0	15,647,055	10,556,718	5,289,040
Adjacent Ways	0	780,000	0	0	780,000	0
Bond Building	0	0	0	0	0	0
Other Capital Funds	9,236,403	636,547	1,024,525	1,024,525	9,570,305	1,327,170
New School Facilities	0	0		0	0	0
Federal Projects	(1,402,219)	34,255,717	(634,338)	70,975,282	33,896,292	(1,677,132)
State Projects	626,741	1,368,495	0	1,087,888	1,201,620	793,616
County, City, and Town Grants	0	0	0	0	0	0
English Language Learner	(81,999)	135,562	0	81,547	56,109	(2,546)
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	1,174,286	199,481	41,559	500,000	237,943	1,177,383
Food Service	2,979,723	17,714,545	(1,551,726)	11,500,000	12,548,345	6,594,197
Civic Center	424,346	770,402	0	600,000	607,856	586,892
Community School	1,780,351	4,228,499	0	3,500,000	3,059,231	2,949,619
Auxiliary Operations	1,615,699	1,817,742	0	1,700,000	1,705,571	1,727,870
Extracurricular Activities Fees	982,400	642,157	0	1,000,000	636,565	987,992
Gifts and Donations	2,485,467	1,668,312	0	1,200,000	1,115,564	3,038,215
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	169,596	1,562	184,021	150,000	131,702	223,477
Textbooks	79,008	10,157	0	10,000	2,644	86,521
Litigation Recovery	150,968	85,462	0	85,000	46,638	189,792
Indirect Costs	2,783,998	14,860	2,186,064	1,500,000	1,190,112	3,794,810
Unemployment Insurance	830,214	6,429	0	500,000	12,722	823,921
Teacherage	0	0	0	0	0	0
Insurance Refund	74,279	580	0	5,000	0	74,859
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	1,254	24,309	0	25,000	23,688	1,875
Career Technical Education	860,071	952,986	0	1,333,327	986,484	826,573
Arizona Industry Credentials Incentive	0	80,840	0	131,034	80,840	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	15,210,583	17,369,173	0	16,669,225	16,669,855	15,909,901
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	46,908	2,742,545	0	3,025,741	2,741,658	47,795
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	845,429	1,040,180		1,000,000	948,388	937,221
Self-Insurance	6,675,786	17,117,664	0	14,100,000	17,750,652	6,042,798
Intergovernmental Agreements	77,028	362,723	0	210,000	199,848	239,903
OPEB	0	0	0	0	0	0
Other Funds	0	0	0	0	0	0

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

Revenue Object Codes/Expenditure Function Codes	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total Expenditures	
								Budget	Actual
<b>English Language Learner Fund 071</b>									
<b>Revenues</b>									
3200 Restricted Revenue from State Sources	1. 135,562								1.
Investment Income and Other Revenues	2. 0								2.
Total Revenues (lines 1 and 2)	3. 135,562								3.
<b>Expenditures</b>									
1000 Instruction	4.	46,402	9,707	0	0	0	0	81,547	56,109 4.
2000 Support Services									
2100 Students	5. 0	0	0	0	0	0	0	0	0 5.
2200 Instructional Staff	6. 0	0	0	0	0	0	0	0	0 6.
2300 General Administration	7. 0	0	0	0	0	0	0	0	0 7.
2400 School Administration	8. 0	0	0	0	0	0	0	0	0 8.
2500 Central Services	9. 0	0	0	0	0	0	0	0	0 9.
2600 Operation & Maintenance of Plant	10. 0	0	0	0	0	0	0	0	0 10.
2700 Student Transportation	11. 0	0	0	0	0	0	0	0	0 11.
2900 Other	12. 0	0	0	0	0	0	0	0	0 12.
<b>Total (must agree with the AFR page 6, line 3)</b>	13. 135,562	46,402	9,707	0	0	0	0	81,547	56,109 13.
<b>Compensatory Instruction Fund 072</b>									
<b>Revenues</b>									
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.
<b>Expenditures</b>									
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	0 18.
2200 Instructional Staff	19. 0	0	0	0	0	0	0	0	0 19.
2300 General Administration	20. 0	0	0	0	0	0	0	0	0 20.
2400 School Administration	21. 0	0	0	0	0	0	0	0	0 21.
2500 Central Services	22. 0	0	0	0	0	0	0	0	0 22.
2600 Operation & Maintenance of Plant	23. 0	0	0	0	0	0	0	0	0 23.
2700 Student Transportation	24. 0	0	0	0	0	0	0	0	0 24.
2900 Other	25. 0	0	0	0	0	0	0	0	0 25.
<b>Total (must agree with the AFR page 6, line 4)</b>	26. 0	0	0	0	0	0	0	0	0 26.

**FOOD SERVICE**

FUND 510	
ACTUAL	
1.	2,979,723
2.	42,679
3.	793,375
4.	1,466
5.	15,938,285
6.	938,739
7.	17,714,545
8.	0
9.	20,694,268

**BEGINNING FUND BALANCE (1)  
REVENUES**

1500 Investment Income	2.	42,679	2.
1600 Food Service	3.	793,375	3.
Other Local <u>1990</u>	4.	1,466	4.
4500 Restricted Revenue Rec. from Fed. Gov.	5.	15,938,285	5.
4900 Revenue for/on Behalf of the District	6.	938,739	6.
<b>TOTAL REVENUE</b> (lines 2-6)	7.	17,714,545	7.
5000 Other Financing Sources and Fund Transfers-In	8.	0	8.
<b>TOTAL AVAILABLE</b> (lines 1, 7, and 8)	9.	20,694,268	9.

**A. Number of operating months**

12

**B. Number of Meals Served**

- 1. Served at District Locations
  - a. Reimbursable Meals Only
  - b. Program Adults/Adult Workers
  - c. Other
- 2. Served at Other Locations
  - a. Reimbursable Meals Only
  - b. Program Adults/Adult Workers
  - c. Other

	BREAKFASTS	LUNCHES/ SUPPERS	A LA CARTE*	SNACKS
1. Served at District Locations				
a. Reimbursable Meals Only	1,266,687.00	2,826,058.00		23,877.00
b. Program Adults/Adult Workers		11,687.00		
c. Other	107.00	5,340.00	224,779.80	
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**

- 1. Reduced breakfast
- 2. Reduced lunch
- 3. Reduced snack
- 4. Paid breakfast
- 5. Paid lunch
- 6. Paid snack

	P-6	7-8	9-12	Adult
1. Reduced breakfast	0.00	0.00	0.00	
2. Reduced lunch	0.00	0.00	0.00	
3. Reduced snack				
4. Paid breakfast	0.00	0.00	0.00	1.25
5. Paid lunch	0.00	0.00	0.00	3.50
6. Paid snack				

**D. Special Milk Program**

Charge to children per 1/2 pint milk unit \_\_\_\_\_

Number of 1/2 pint milk units served to children \_\_\_\_\_

**EXPENDITURES**

6150 Classified Salaries	10.
6200 Employee Benefits	11.
6400 Purchased Property Services	12.
6570 Food Service Management	13.
6591 Services Purchased from Other AZ Districts	14.
6610 General Supplies (Nonfood Items)	15.
6620 Energy	16.
6631 USDA Commodities (Excluding Freight)	17.
6632 USDA Commodities (Freight Only)	18.
6633 Other Food	19.
6634 Storage Costs for USDA Commodities	20.
6700 Property (Excluding 6731-39)	21.
6731-32, 6734-35, 6737-38 Furniture & Equipment, Vehicles, & Tech. costing under \$5,000	22.
6733, 6736, 6739 Furniture & Equipment, Vehicles, & Tech. costing \$5,000 or more	23.
Other Expenditures <u>6340, 6532, 6540, 6550, 6580, 6650, 6810</u>	24.
<b>TOTAL EXPENDITURES</b> (lines 10-24)	25.
6910 Indirect Costs Transfers-Out	26.
6900 Other Financing Uses and Fund Transfers-Out (excluding Indirect Costs Transfers-Out)	27.
<b>TOTAL EXPENDITURES &amp; OTHER USES</b> (lines 25-27)	28.
<b>ENDING FUND BALANCE</b> (line 9 minus line 28) (1)	29.

FOOD SERVICE FUND 510		M&O EXPENDITURES FUND 001	CAPITAL EXPENDITURES FUND 610
BUDGET	ACTUAL	ACTUAL	ACTUAL
10.	77,465	154,765	0
11.	38,323	35,247	0
12.	397,057	0	0
13.	4,971,450	0	
14.	0	0	
15.	830,747	0	0
16.	11,145	0	
17.	938,739		
18.	991		
19.	4,348,599		
20.	44		
21.			0
22.	685,232		28,840
23.	181,893		5,592
24.	66,660	0	0
25.	11,500,000	12,548,345	190,012
26.		1,551,726	
27.		0	
28.	14,100,071		
29.	6,594,196		

**E. Detail of Food Service Management Company Expenditures**

Classified Salaries	3,257,098
Employee Benefits	535,711
Supplies and Materials (Nonfood)	78,184
Food	61,854
Management Fee	511,148
Other	527,455
Total (must equal total of amounts on line 13 above)	4,971,450

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

\$0 at 7/1/21 or \$0 at 6/30/22, as applicable.