



ANNUAL FINANCIAL REPORT

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

<p>SIGNATURE/DATE</p> <p><u>[Signature]</u> <u>10/5/23</u></p> <p><u>[Signature]</u> <u>10/5/23</u></p> <p><u>[Signature]</u> <u>10/5/23</u></p> <p>_____</p> <p>_____</p>	<p>SIGNATURE/DATE</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
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The Annual Financial Report file(s) for FY 2023 uploaded to the Arizona Department of Education's website on 10/6/2023 contain(s) the data for the AFR described above.
Date

[Signature]
Superintendent Signature

Dr. John Croteau
Superintendent (Typed Name)

Francie Wolfe-Baumann
District Contact Employee

[Signature]
Business Manager Signature

Marydel Speidell
Business Manager (Typed Name)

623-876-7000
Telephone Number

francie.wolfe-baumann@dysart.org
Email

TOTAL EXPENDITURES BY FUND	
1. Maintenance & Operation (from page 2, line 32)	\$ <u>181,019,213</u>
2. Classroom Site Funds (from page 3, line 13)	\$ <u>14,137,404</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>14,009,671</u>



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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, 1990

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. 4,586,726	5,289,040	0	0	15,909,901

2. 67,780,706	3,926,901	0		17,670,530
3. 0				
4. 10,805	634	0		2,316
5. 0	0			0
6. 0	0			0
7. 281,753	15,678			31,043
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. 12,094	98,123	0	0	162,151
19. 14,384	37	0	0	0
20. 68,099,742	4,041,373	0	0	17,866,040

21. 0	0			
22. 104,278	7,023			
23. 0	0			
24. 0	0			
25. 104,278	7,023			

26. 0	1,536,739			
27. 102,234,644	6,885,480			
28. 14,494,378	976,193			
29. 0	0			0
30. 116,729,022	9,398,412			0

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

38. 184,933,042	13,446,808	0	0	17,866,040
39. 0			0	0
40. 0	0	0	0	0
41. 0	0	0	0	0
42. 189,519,768	18,735,848	0	0	33,775,941
43. 181,019,213	14,009,671	0	0	17,096,990
44. 1,598,444	0	0	0	0
45. 182,617,657	14,009,671	0	0	17,096,990
46. 6,902,111	4,726,177	0	0	16,678,951

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of 0 at 7/1/22.

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

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of 0 at 6/30/23.

(4) Debt Service Fund, interest expenditures amount: 3,577,990

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6,600	Other 6,800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
100 Regular Education										
1000 Instruction	1.	50,170,952	15,854,753	3,320,659	785,412	51,197	72,384,758	70,182,973	69,434,631	1.1%
2000 Support Services										
2100 Students	2.	5,302,621	1,664,479	68,570	48,956	9,678	7,124,549	7,094,304	6,477,745	9.5%
2200 Instructional Staff	3.	2,731,565	706,050	729,938	14,568	34,321	4,799,333	4,216,442	4,341,017	-2.9%
2300 General Administration	4.	1,392,448	466,497	270,856	2,755	17,746	2,177,427	2,150,302	1,747,869	23.0%
2400 School Administration	5.	7,806,126	2,393,397	34,439	59,829	16,078	10,289,446	10,309,869	9,543,479	8.0%
2500 Central Services	6.	3,860,417	1,154,432	703,360	137,544	73,203	6,438,961	5,928,956	5,490,759	8.0%
2600 Operation & Maintenance of Plant	7.	3,674,383	1,197,344	11,835,241	6,131,411	5,002	23,704,012	22,843,381	20,917,603	9.2%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	342,241	88,554	613	2,411	0	595,025	433,819	361,432	20.0%
610 School-Sponsored Cocurricular Activities	10.	124,941	22,277	0	0	1,920	181,078	149,138	149,640	-0.3%
620 School-Sponsored Athletics	11.	1,462,125	276,790	265,661	80,124	59,914	2,240,997	2,144,614	1,999,691	7.2%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	500	101	618	1,599	93	0	2,911	1,160	150.9%
Regular Education Subtotal (lines 1-13)	14.	76,868,319	23,824,674	17,229,955	7,264,609	269,152	129,935,586	125,456,709	120,465,026	4.1%
200 and 300 Special Education										
1000 Instruction	15.	15,884,660	5,164,780	7,843,713	8,889	1,140	29,963,053	28,903,182	26,513,758	9.0%
2000 Support Services										
2100 Students	16.	9,956,560	2,740,822	1,343,794	40	0	14,250,353	14,041,216	12,623,720	11.2%
2200 Instructional Staff	17.	647,052	203,408	412	227	440	939,327	851,539	777,205	9.6%
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.	860	194	5,655	0	0	1,102	6,709	1,254	435.0%
2600 Operation & Maintenance of Plant	21.	0	0	0	0	0	500	0	0	0.0%
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.	26,489,132	8,109,204	9,193,574	9,156	1,580	45,154,335	43,802,646	39,915,937	9.7%
400 Pupil Transportation	25.	5,685,290	1,978,133	1,639,930	1,719,986	7,239	12,923,807	11,030,578	9,149,462	20.6%
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.	563,967	158,213	7,100	0	0	742,451	729,280	830,504	-12.2%
Total Expenditures (lines 14, 24-26, 29-31)	32.	109,606,708	34,070,224	28,070,559	8,993,751	277,971	188,756,179	181,019,213	170,360,929	6.3%

CLASSROOM SITE FUND—REVENUES, EXPENDITURES, AND FUND BALANCES

	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400,6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Total Expenditures			% Increase/ Decrease in Actual	Ending Fund Balance
									Budget	Actual	Prior Year Actual		
Classroom Site Fund 010													
Revenues													
CSF Revenue	1.	19,338,193											
Interest Income and Other Revenues	2.	280,767											
Total Revenues (lines 1 and 2)	3.	19,618,960											
Expenditures													
1000 Instruction	4.		11,641,814	2,347,365	0	0	0	0	30,722,057	13,989,179	15,999,728	-12.6%	
2100 Support Services - Students	5.		110,608	22,319	0	0	0	0	288,785	132,927	150,384	-11.6%	
2200 Support Services - Instructional Staff	6.		12,750	2,548	0	0	0	0	32,909	15,298	17,136	-10.7%	
2300 Support Services - General Administration	7.				0				0	0	0	0.0%	
2500 Central Services	8.							0	0	0	0	0.0%	
3300 Community Services Operations	9.		0	0	0				0	0	0	0.0%	
4000 Facilities Acquisition and Construction	10.						0		0	0	0	0.0%	
5000 Debt Service	11.							0	0	0	0	0.0%	
Total Expenditures (lines 4-11)	12.		11,765,172	2,372,232	0	0	0	0	31,043,751	14,137,404	16,167,248	-12.6%	
Total Classroom Site Fund	13.	12,650,822	19,618,960	11,765,172	2,372,232	0	0	0	31,043,751	14,137,404	16,167,248	-12.6%	18,132,378

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Short-term Noninstructional Software Subscription 6655	Property 6700	Redemption of Principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
									Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)												
1000 Instruction	2.	0	2,297,740		456,435			0	5,273,315	2,754,175	3,954,472	-30.4%
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	0	400,081	252,930			0	784,915	653,011	428,509	52.4%
2300, 2400, 2500, 2900 Administration	4.	0		218,149	585,336		0	0	1,544,044	803,485	669,121	20.1%
2600 Operation & Maintenance of Plant	5.	0		21,493	823,220			0	1,069,175	844,713	988,422	-14.5%
2700 Student Transportation	6.	0		77,440	818,295			0	3,671,768	895,735	2,174,142	-58.8%
3000 Operation of Noninstructional Services	7.	0		0	1,830			0	10,000	1,830	39,599	-95.4%
4000 Facilities Acquisition and Construction	8.	0		0	90,071			5,193,349	5,991,300	5,283,420	2,302,453	129.5%
5000 Debt Service	9.					2,773,302	0		110,000	2,773,302	0	--
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	2,297,740	717,163	3,028,117	2,773,302	0	5,193,349	18,454,517	14,009,671	10,556,718	32.7%

(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 300,000 Actual 300,000

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	
Total Fund Expenditures	1.	18,454,517	14,009,672	0	0	0	0	0	0	1.
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0	3.
6450 Construction Services	4.	5,639,300	5,172,407	0	0	0	0	0	0	4.
6655 Short-term Noninstructional Software Subscription	5.		717,164		0		0		0	5.
6710 Land and Improvements	6.	0	90,071	0	0	0	0	0	0	6.
6720 Buildings and Improvements	7.	0	0	0	0	0	0	0	0	7.
673X Furniture and Equipment	8.	1,437,732	1,058,046	0	0	0	0	0	0	8.
673X Vehicles	9.	3,506,968	790,571	0	0	0	0	0	0	9.
673X Technology-Related Hardware and Software	10.	3,852,652	1,089,428	0	0	0	0	0	0	10.
6831, 6832, 6833 Redemption of Principal	11.	100,000	2,773,302	0	0	0	0	0	0	11.
6841, 6842, 6843, 6850 Interest	12.	10,000	0	0	0	0	0	0	0	12.
Total (lines 2-12)	13.	14,546,652	11,690,989	0	0	0	0	0	0	13.
Total amounts reported on lines 2 through 12 above for:										
Renovation	14.	5,639,300	5,172,407	0	0			0	0	14.
New Construction	15.	0	0	0	0	0	0	0	0	15.
Other	16.	8,907,352	6,518,582	0	0	0	0	0	0	16.
Total (lines 14-16)	17.	14,546,652	11,690,989	0	0	0	0	0	0	17.

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, 2023	
Land and Improvements	75,252,015
Buildings and Improvements	471,387,960
Furniture, Equipment, Vehicles, and Technology	39,049,245
Construction in Progress	5,579,891
Total	591,269,111

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

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

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE	GENERAL FUND
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
1.	(804,666)	5,719,117	(167,268)	5,831,538	5,300,358	(553,175)	
2.	(310,557)	1,195,531	(30,015)	911,042	949,855	(94,896)	
3.	(248,394)	1,125,409	(33,242)	1,375,490	1,051,971	(208,198)	
4.	0	0	0	0	0	0	
5.	(8,821)	85,299	(2,509)	268,978	79,908	(5,939)	
6.	0	0	0	0	0	0	
7.	0	0	0	0	0	0	
8.	(335,279)	4,465,764	(153,279)	6,177,863	5,167,054	(1,189,848)	
9.	0	0	0	0	0	0	
10.	0	0	0	0	0	0	
11.	0	0	0	0	0	0	
12.	0	564,917	(17,855)	599,936	582,067	(35,005)	
13.	0	0	0	0	0	0	
14.	8,141,420	3,049,565	0	3,319,260	3,041,804	8,149,181	Yes
15.	0	0	0	0	0	0	No
16.	0	0	0	0	0	0	No
17.	723,476	394,260	0	450,000	216,928	900,808	
18.	0	0	0	0	0	0	Yes
19.	(8,886,779)	25,535,321	0	34,843,185	17,933,436	(1,284,894)	No
20.	0	0	0	0	0	0	
21.	(1,729,600)	42,135,183	(404,168)	53,777,292	34,323,381	5,678,034	
22.	(8,887,232)	25,630,916	(24,509)		18,874,881	(2,155,706)	

Total COVID-19 Federal Relief Funds included in lines above

	OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
1.	0	167,268
2.	0	30,015
3.	0	33,242
4.	0	0
5.	0	2,509
6.	0	0
7.	0	0
8.	0	153,279
9.	0	0
10.	0	0
11.	0	0
12.	0	17,855
13.	0	0
14.	0	0
15.	0	0
16.	0	0
17.	0	0
18.	0	0
19.	0	0
20.	0	0
22.	0	24,509

STATE PROJECTS

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

23.	0	248,692	0	245,931	248,692	0	
24.	0	0	0	0	0	0	
25.	0	0	0	0	0	0	
26.	0	0	0	0	0	0	
27.	0	0	0	0	0	0	
28.	0	0	0	0	0	0	
29.	0	0	0	0	0	0	
30.	56,393	50,124	0	70,000	68,795	37,722	
31.	759,060	1,814,572	0	750,000	941,266	1,632,366	
32.	0	0	0	0	0	0	
33.	(21,837)	358,872	0	148,948	360,720	(23,685)	No
34.	793,616	2,472,260	0	1,214,879	1,619,473	1,646,403	
35.	(935,984)	44,607,443	(404,168)	54,992,171	35,942,854	7,324,437	

Total Federal and State Projects (lines 21 and 34)

	SOURCES (2)	USES (2)
23.	0	0
24.	0	0
25.	0	0
26.	0	0
27.	0	0
28.	0	0
29.	0	0
30.	0	0
31.	0	0
32.	0	0
33.	0	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	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND	
		FUND BALANCE		REVENUES	BUDGET	ACTUAL	BALANCE
		ACTUAL		ACTUAL	ACTUAL	ACTUAL	ACTUAL
OTHER FUNDS							
020 Instructional Improvement	1.	2,152,559	2,070,427	1,300,000	936,755	3,286,231	
050 County, City, and Town Grants	2.	0	0	0	0	0	
071 English Language Learner (1)	3.	(2,546)	158,043	179,451	179,451	(23,954)	
072 Compensatory Instruction (1)	4.	0	0	0	0	0	
500 School Plant	5.	1,177,383	218,596	500,000	369,194	1,057,358	
515 Civic Center	6.	586,892	1,004,278	850,000	726,866	864,304	
520 Community School	7.	2,949,619	7,984,673	5,000,000	5,179,671	5,754,623	
525 Auxiliary Operations	8.	1,727,870	2,066,661	1,700,000	1,221,936	2,572,595	
526 Extracurricular Activities Fees Tax Credit	9.	987,992	698,177	850,000	838,003	848,166	
530 Gifts and Donations	10.	3,038,215	1,058,637	750,000	667,947	3,428,905	
535 Career & Technical Education Projects	11.	0	0	0	0	0	
540 Fingerprint	12.	0	0	0	0	0	
545 School Opening	13.	0	0	0	0	0	
550 Insurance Proceeds	14.	223,477	5,880	410,000	412,021	257,921	
555 Textbooks	15.	86,521	13,263	25,000	12,088	87,696	
565 Litigation Recovery	16.	189,792	74,177	100,000	87,000	176,969	
570 Indirect Costs	17.	3,794,810	44,075	1,800,000	1,572,970	2,755,150	
575 Unemployment Insurance	18.	823,921	13,405	250,000	18,446	818,880	
580 Teacherage	19.	0	0	0	0	0	
585 Insurance Refund	20.	74,859	1,232	1,000	0	76,091	
590 Grants and Gifts to Teachers	21.	0	0	0	0	0	
595 Advertisement	22.	1,875	21,999	50,000	20,850	3,024	
596 Career Technical Education	23.	826,573	1,070,712	1,355,923	758,394	1,138,891	
597 Arizona Industry Credentials Incentive	24.	0	71,384	123,862	71,384	0	
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0	
650 Gifts and Donations—Capital	26.	0	0	0	0	0	
660 Condemnation	27.	0	0	0	0	0	
665 Energy and Water Savings	28.	1,327,170	53,435	1,598,444	1,688,924	1,290,125	
686 Emergency Deficiencies Correction	29.	0	0	0	0	0	
691 Building Renewal Grant	30.	47,795	7,877,699	14,743,771	7,875,649	49,845	
695 New School Facilities	31.	0	0	0	0	0	
720 Impact Aid Revenue Bond Debt Service	32.	0	0	0	0	0	
750 Permanent Funds	33.	0	0	0	0	0	
800-849 Trust and Custodial Funds	34.	0	0	0	0	0	
850 Student Activities	35.	937,221	1,229,193	1,250,000	1,143,879	1,022,535	
855 Employee Insurance Program Withholdings	36.	0	0	0	0	0	
865 State Income Tax Withholdings	37.	0	0	0	0	0	

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	800,000	336,198
Class Size Reduction	0	0
Dropout Prevention Programs	0	0
Instructional Improvement Programs	500,000	600,557
Total Expenditures (lines 1-4)	1,300,000	936,755
Total Expenditures from accounting data		936,755

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		34,461
Developmental costs		0
Instructional hardware, software, or supplies		36,923
Career exploration		0
Total Expenditures (lines 1-5)	123,862	71,384
Total Expenditures from accounting data		71,384

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.
35.	35.
36.	36.
37.	37.

DISTRICT NAME Dysart Unified

COUNTY Maricopa

CTDS NUMBER 070289000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2022	83,570,000	1.
2. Bonds issued during FY 2023	0	2.
3. Bonds retired during FY 2023	(14,145,000)	3.
4. Bonds Outstanding, June 30, 2023	69,425,000	4.
5. Short-term Debt Outstanding, July 1, 2022	0	5.
6. Short-term Debt Outstanding, June 30, 2023	0	6.

B. District Assessed Valuation and Other District Information

1. FY 2023 Assessed Valuations and Tax Rates		
a. Primary	1,763,467,858	Tax Rate 3.5443
b. Secondary	1,763,467,858	Tax Rate 2.3467
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 2023)

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)	127,754,621
2. Classroom Supplies (Function 1000, Object Code 6600)	6,696,754
3. Administration (Functions 2300, 2400, 2500, & 2900)	21,928,340
4. Support Services—Students (Function 2100)	25,710,589
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	58,789,373
6. Total Current Expenditures	240,879,677
7. Total Current Expenditures from Federal Funds, excluding those funds	26,206,853
8. Total Current Expenditures from State and Local Funds, including those	214,672,824

E. Other long-term debt

1. Other Principal (object 6832)	1,072,481
2. Other Interest (object 6842)	0
3. Instructional software subscriptions (more than 12 months) Principal (object 6833)	2,425,216
4. Instructional software subscriptions (more than 12 months) Interest (object 6843)	0
5. Did the district enter into any new financed purchase agreements or more than 12-month lease agreements or software subscriptions during the fiscal year? (Yes or No)	Yes

F. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act

0

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

153,580

H. Cash and Investments held at June 30, 2023

1. Sinking funds	16,680,451
2. Bond funds	0
3. Other funds, except for any employee retirement funds	66,882,574

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

1. Average salary of all teachers employed in FY 2023	54,848
2. Average salary of all teachers employed in FY 2022	52,562
3. Increase in average teacher salary from prior year	2,286
4. Percentage increase	0

Comments on Average Salary Calculation (Optional):

Average Teacher Salary: Only function 1000 is used. Added to base salary are stipends for Hard-to-Fill, Longevity, & National Board. Stipends NOT included in average teacher salary are any other supplemental pay including but not limited to 6th section, 301 monies, retention or one-time pays, team lead stipends, coaching pay, etc. Phased retirement and non-contracted teachers are not included within the data.

Check this box if your d

J. Certified Staff Salaries and FTE (Funds 001-799 excluding 575)

	Salaries	FTE
1. Substitute Teachers (Functions 1000 & 2213)	831,579	
2. Classroom Teacher Base Salaries (Functions 1000 & 3300)	76,534,144	0.0
a. Classroom teachers with fewer than 3 years of experience as defined by A.R.S. §15-941(E)	0	126.0
b. Classroom teachers with 3 or more years of experience as defined by A.R.S. §15-941(E)	0	1,056.0
3. Classroom Teacher Performance Pay (Functions 1000 & 3300)	0	
4. Classroom Teacher Payments Not Related to Additional Duties (Function 1000 & 3300)	0	
5. Classroom Teacher Payments Related to Additional Duties (All Functions)	5,316,796	
6. Other Certified Staff (All Functions)	24,970,599	

7. In FY 2023, did the district pay any of its classroom teachers for prior classroom experience outside of the school district using either of the following two methods:

a. Increasing base salary by granting years of experience on its salary schedule? (Yes or No)	No
b. Making payments in addition to their base salary? (Yes or No)	No

Total Certified Salary Payments from accounting data 107,653,118

(1) This form mirrors changes to the certified salary expenditure object code range (6100 to 6149) added to the FY 2024 USFR Chart of Accounts that will be required starting in FY 2025.

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

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	3	6	7	15	18	28	26	18	27	27	31	31	237
2. Verbal Reasoning	0	3	26	21	34	49	45	57	37	57	36	45	44	454
3. Nonverbal Reasoning	0	3	9	12	36	30	35	56	43	43	54	67	70	458
4. Total Duplicated Enrollment (lines 1-3)	0	9	41	40	85	97	108	139	98	127	117	143	145	1,149

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	42,446,904	41,397,019
2. Gifted Education	188,754	69,951
3. Remedial Education	0	0
4. ELL Incremental Costs	233,658	138,922
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)	2,285,019	2,196,754
9. Total (lines 1-8)	45,154,335	43,802,646
10. IEP required pupil transportation costs coded within Program 400	4,950,932	4,220,995

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 69,951
9-12	\$ 0
Total	\$ 69,951

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350 46,400	49,566
2. Federal Audit Expenditures - All Funds	6330 4,100	8,834

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

Actual Expenditures made in FY 2023 \$ 0

F. TUITION

Type 03 Districts Only

- 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			Total
	Operations	Capital	Debt	
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.	4,004,511	0		4,004,511
8.	0	0		0
9.	0	0		0
10.	4,004,511	0	0	4,004,511

(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, 6833	Interest 6841, 6842, 6843, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)		
1000 Instruction	1.	88,414,575	26,009,998	12,961,879	6,739,486	6,985,408	99,137			274,410	0	141,484,893	1.
2000 Support Services													
2100 Students	2.	18,234,321	5,173,190	1,513,080	716,034	163,818	3,454			73,066	0	25,876,963	2.
2200 Instructional Staff	3.	7,994,186	2,098,177	1,329,416	594,876	336,323	71,120			1,005	1,500	12,426,603	3.
2300 General Administration	4.	1,434,257	474,834	365,589	57,005	13,665	17,818	0		1,150	0	2,364,318	4.
2400 School Administration	5.	8,160,435	2,465,485	76,007	96,988	92,359	16,357			571	0	10,908,202	5.
2500, 2900 Central Services, Other	6.	4,975,586	1,467,803	1,600,853	620,400	856,942	81,026	0		6,304	12,200	9,621,114	6.
2600 Operation and Maintenance of Plant	7.	3,906,382	1,261,232	13,020,854	6,243,897	1,925,319	11,801			0	493,999	26,863,484	7.
2700 Student Transportation	8.	5,999,863	2,054,318	2,027,902	1,865,955	1,048,911	7,239			0		13,004,188	8.
3000 Operation of Noninstructional Services													
3100 Food Service Operations	9.	293,931	77,973	4,629,664	5,114,385	980,563	95,249			0	0	11,191,765	9.
3200 Enterprise Operations	10.	0	0	0	0	0	0			0	0	0	10.
3300 Community Services Operations	11.										6,128,407	6,128,407	11.
3400 Bookstore Operations	12.	156,536	46,141	613	2,411	1,830	0			0	0	207,531	12.
Total (lines 1-12)	13.	139,570,072	41,129,151	37,525,857	22,051,437	12,405,138	403,201	0		356,506	6,636,106	260,077,468	13.
From Federal Funds	14.	15,242,124	3,970,232	6,734,495	7,567,997	8,055,143	112,997	0		4,647	789,543	42,477,178	14.
From State and Local Sources	15.	124,327,948	37,158,919	30,791,362	14,483,440	4,349,995	290,204	0		351,859	5,846,563	217,600,290	15.
4000 Facilities Acquisition and Construction	16.	0	0	13,005,959	0	143,583	0			0	47,597	13,197,139	16.
5000 Debt Service	17.							18,348,684	3,841,446		0	22,190,130	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)	65,100,677	753,603	414,571	3,782,719
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	10,943,645	71,994	0	1,215,486
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	2,021,088	5,982	0	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	234,005	0	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	1,280,075	0	13,411	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	4,776,421
7. Number of FTE-Certified Teachers	1,135
8. Number of FTE-Contract Teachers	18

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

1. 6410-6411 Utility Services	1,775,493
2. 6620-6629 Energy	5,263,384

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	544,467
2. ESEA Title IV - 21st Century Community Learning Centers	580,942
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	0
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0

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

	Property 6,700	All Other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	0	0
3. Program 900	181,564	6,502,139	6,683,703
4. Total (lines 1-3)	181,564	6,502,139	6,683,703

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

1. 6710 Land and Improvements	143,583
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	0
4. Total (lines 1-3)	143,583
5. 6450 Construction	12,038,973

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

1. 6340 Technical Services	549,681
2. 6432 Technology-Related Repairs and Maintenance	289,895
3. 6443 Rental of Computers and Related Equipment	300
4. 6531 Telecommunications	601,789
5. 6641-43 Software reported in library books, textbooks, or instructional aids	4,832,691
6. 6650 and 6655 Supplies-Technology-Related and Short-term noninstructional software subscriptions	1,686,328
7. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	7,411,862
8. Subtotal (Lines 1-7)	15,372,546
9. 6739 Technology-Related Hardware & Software (\$5,000 or more)	1,201,294
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	2,670,925
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	2,425,216

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

1. 2210 Improvement of Instruction	10,167,198
2. 2220 Library/Media Services	192,103

Additional information for National Public Education Financial Survey (NPEFS) reporting of COVID-19 federal relief funds

	Programs 100-630										Programs 700-900	Total
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Interest on Short Term Debt 6850	Miscellaneous 6890	Other 6800	All Object Codes (excluding 6900)	
Current Expenditures from COVID-19 federal relief funds												
1000 Instruction	1. 3,667,887	812,344	1,099,065	1,645,644	5,741,059	0			0	0	0	12,965,999
2100, 2200 Student Support Services	2. 1,854,660	447,007	58,300	64,686	76,103	4,492			0	0	0	2,505,248
2300, 2500, 2900 Other Support Services	3. 503,682	133,849	15,363	1,470	172,813	0	0	0	0	0	0	827,177
2400 School Administration	4. 301,219	61,312	0	0	0	0			0	0	0	362,531
2600 Operation and Maintenance of Plant	5. 157,965	33,129	28,812	0	441,011	0			0	0	1,598	662,515
2700 Student Transportation	6. 274,741	61,273	0	0	230,616	0			0	0	0	566,630
3100 Food Service Operations	7. 3,622	796	0	0	0	0			0	0	0	4,418
3200 Enterprise Operations	8. 0	0	0	0	0	0			0	0	0	0
3300 Community Services Operations	9. 0	0	0	0	0	0			0	0	220,457	220,457
3400 Bookstore Operations	10. 5,256	1,003	0	0	0	0			0	0	0	6,259
Other	11. 0	0	29,253	0	0	0	0	0	0	724,395	0	753,648
Total (lines 1-12)	12. 6,769,032	1,550,713	1,230,793	1,711,800	6,661,602	4,492	0	0	0	724,395	222,055	18,874,882

Technology Related Expenditures from COVID-19 federal relief funds	Total spending detail	Classroom spending detail
1. 6340 Technical Services	0	0
2. 6432 Technology-Related Repairs and Maintenance	5,238	0
3. 6443 Rental of Computers and Related Equipment	0	0
4. 6531 Telecommunications	0	0
5. 6650 Supplies-Technology-Related	16,334	2,012
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	6,311,285	5,740,729
7. 6739 Technology-Related Hardware & Software (\$5,000 or more)	105,977	0
8. 6641-43 Software reported in library books, textbooks, or instructional aids	1,418,788	1,418,788
9. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	724,394	
10. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	0	0

Other Financing Uses for federal relief funds	
1. 6910 Indirect costs transfers-out	24,509

Capital Outlay Expenditures detail for COVID-19 federal relief funds	
1. Programs 100-630, Function 4000, Objects 6100-6700 and 6890	29,253
2. Programs 100-630, All functions, Object 67XX	6,661,602

COVID-19 federal relief funds	Total Award (all fiscal years)	FY 2020 and FY 2021 Expenditures and Other Financing Uses	FY 2022 Expenditures and Other Financing Uses	FY 2023 Expenditures and Other Financing Uses	Amount remaining to spend
1. Elementary and Secondary School Emergency Relief Funds (ESSER I)	3,914,351	3,914,351	0	0	0
2. Elementary and Secondary School Emergency Relief Funds (ESSER II)	16,114,569	8,335,031	7,389,347	0	390,191
3. Elementary and Secondary School Emergency Relief Funds (ESSER III)	36,475,629	0	7,801,255	14,657,129	14,017,245
4. Governor's Emergency Education Relief Funds (GEER) - includes Acceleration Academies Program	0	0	0	0	0
5. Coronavirus Relief Fund (CRF)—Enrollment Stability Grant (ESG) Program	5,227,749	5,227,749	0	0	0
6. Other COVID-19 Federal Relief Funds	9,199,244	417,847	1,115,497	4,242,262	3,423,638
7. Total	70,931,542	17,894,978	16,306,099	18,899,391	17,831,074

Total FY 2023 expenditures + other financing uses **18,899,391**

I certify that the Annual Financial Report of Dysart Unified School District, Maricopa County, for fiscal year 2023 was approved by the Governing Board on October 5, 2023, and that the complete Annual Financial Report may be reviewed by contacting Francie Wolfe-Baumann at the District Office, telephone 623-876-7000, during normal business hours.

CTDS NUMBER		070289000
Avg. Daily Membership	2022	2023
Attending	22,119.3140	21,798.3638
2023 Tax Rates:	Primary	Secondary
	3.5443	2.3467

Francie Wolfe-Baumann
President of the Governing Board

Rev. 9/23 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	General Fund
Regular Education				129,935,586	125,456,709		
Special Education				45,154,335	43,802,646		
Pupil Transportation				12,923,807	11,030,578		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				742,451	729,280		
Maintenance and Operation Total	4,586,726	184,933,042	(1,598,444)	188,756,179	181,019,213	6,902,111	Yes
Classroom Site Funds	12,650,822	19,618,960		31,043,751	14,137,404	18,132,378	
Instructional Improvement	2,152,559	2,070,427		1,300,000	936,755	3,286,231	
Unrestricted Capital Outlay	5,289,040	13,446,808	0	18,454,517	14,009,671	4,726,177	No
Adjacent Ways	0	0	0	0	0	0	
Bond Building	0	0	0	0	0	0	
Other Capital Funds	1,327,170	53,435	1,598,444	1,598,444	1,688,924	1,290,125	
New School Facilities	0	0	0	0	0	0	
Federal Projects	(1,729,600)	42,135,183	(404,168)	53,777,292	34,323,381	5,678,034	
State Projects	793,616	2,472,260	0	1,214,879	1,619,473	1,646,403	
County, City, and Town Grants	0	0	0	0	0	0	
English Language Learner	(2,546)	158,043	0	179,451	179,451	(23,954)	
Compensatory Instruction	0	0	0	0	0	0	
School Plant Fund	1,177,383	218,596	30,573	500,000	369,194	1,057,358	Yes
Food Service	6,594,197	11,881,383	(85,066)	13,500,000	10,639,509	7,751,005	
Civic Center	586,892	1,004,278	0	850,000	726,866	864,304	
Community School	2,949,619	7,984,675	0	5,000,000	5,179,671	5,754,623	
Auxiliary Operations	1,727,870	2,066,661	0	1,700,000	1,221,936	2,572,595	Yes
Extracurricular Activities Fees	987,992	698,177	0	850,000	838,003	848,166	
Gifts and Donations	3,038,215	1,058,637	0	750,000	667,947	3,428,905	Yes
Career & Technical Education Projects	0	0	0	0	0	0	
Fingerprint	0	0	0	0	0	0	
School Opening	0	0	0	0	0	0	Yes
Insurance Proceeds	223,477	5,880	440,585	410,000	412,021	257,921	Yes
Textbooks	86,521	13,263	0	25,000	12,088	87,696	
Litigation Recovery	189,792	74,177	0	100,000	87,000	176,969	Yes
Indirect Costs	3,794,810	44,075	489,235	1,800,000	1,572,970	2,755,150	Yes
Unemployment Insurance	823,921	13,405	0	250,000	18,446	818,880	
Teacherage	0	0	0	0	0	0	No
Insurance Refund	74,859	1,232	0	1,000	0	76,091	
Grants and Gifts to Teachers	0	0	0	0	0	0	
Advertisement	1,875	21,999	0	50,000	20,850	3,024	Yes
Career Technical Education	826,573	1,070,712	0	1,355,923	758,394	1,138,891	
Arizona Industry Credentials Incentive	0	71,384	0	123,862	71,384	0	No
Impact Aid Revenue Bond Building	0	0	0	0	0	0	
Debt Service	15,909,901	17,866,040	0	17,096,990	17,096,990	16,678,951	
Emergency Deficiencies Correction	0	0	0	0	0	0	
Building Renewal Grant	47,795	7,877,699	0	14,743,771	7,875,649	49,845	
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	
Student Activities	937,221	1,229,193	0	1,250,000	1,143,879	1,022,535	
Employee Insurance Program Withholdings	0	0	0	0	0	0	
State Income Tax Withholdings	0	0	0	0	0	0	
Other Funds	0	0	0	0	0	0	No
Permanent Fund	0	0	0	0	0	0	
Trust and Custodial Funds	0	0	0	0	0	0	
Enterprise Funds	0	0	0	0	0	0	
Self-Insurance	6,042,798	17,781,448	0	15,000,000	14,570,838	9,253,408	
Intergovernmental Agreements	239,903	337,169	0	200,000	138,347	438,725	
OPEB	0	0	0	0	0	0	
Other Internal Service Fund	0	0	0	0	0	0	

- Additional fund balance reserve information**
(See Fund Balance Reserve tab for more detail)
- (1) The District does not have a process or policy to establish a targeted fund balance reserve for FY 2023.
 - (2) The District's targeted fund balance reserve for FY 2023 was: 0
 - (3) The District's actual fund balance reserve for FY 2023 was: 0

I certify that the Annual Financial Report of Dysart Unified School District, Maricopa County, for fiscal year 2023 was approved by the Governing Board on October 5, 2023, and that the complete Annual Financial Report may be reviewed by contacting Francie Wolfe-Baumann at the District Office, telephone 623-876-7000, during normal business hours.

	CTDS NUMBER	070289000
Avg. Daily Membership	<u>2022</u>	<u>2023</u>
Attending	22,119.3140	21,798.3638
2023 Tax Rates:	<u>Primary</u>	<u>Secondary</u>
	3.5443	2.3467

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

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance	General Fund
Regular Education				129,935,586	125,456,709		
Special Education				45,154,335	43,802,646		
Pupil Transportation				12,923,807	11,030,578		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				742,451	729,280		
Maintenance and Operation Total	4,586,726	184,933,042	(1,598,444)	188,756,179	181,019,213	6,902,111	Yes
Classroom Site Funds	12,650,822	19,618,960		31,043,751	14,137,404	18,132,378	
Instructional Improvement	2,152,559	2,070,427		1,300,000	936,755	3,286,231	
Unrestricted Capital Outlay	5,289,040	13,446,808	0	18,454,517	14,009,671	4,726,177	No
Adjacent Ways	0	0	0	0	0	0	
Bond Building	0	0	0	0	0	0	
Other Capital Funds	1,327,170	53,435	1,598,444	1,598,444	1,688,924	1,290,125	
New School Facilities	0	0		0	0	0	
Federal Projects	(1,729,600)	42,135,183	(404,168)	53,777,292	34,323,381	5,678,034	
State Projects	793,616	2,472,260	0	1,214,879	1,619,473	1,646,403	
County, City, and Town Grants	0	0	0	0	0	0	
English Language Learner	(2,546)	158,043	0	179,451	179,451	(23,954)	
Compensatory Instruction	0	0	0	0	0	0	
School Plant Fund	1,177,383	218,596	30,573	500,000	369,194	1,057,358	Yes
Food Service	6,594,197	11,881,383	(85,066)	13,500,000	10,639,509	7,751,005	
Civic Center	586,892	1,004,278	0	850,000	726,866	864,304	
Community School	2,949,619	7,984,675	0	5,000,000	5,179,671	5,754,623	
Auxiliary Operations	1,727,870	2,066,661	0	1,700,000	1,221,936	2,572,595	Yes
Extracurricular Activities Fees	987,992	698,177	0	850,000	838,003	848,166	
Gifts and Donations	3,038,215	1,058,637	0	750,000	667,947	3,428,905	Yes
Career & Technical Education Projects	0	0	0	0	0	0	
Fingerprint	0	0	0	0	0	0	
School Opening	0	0	0	0	0	0	Yes
Insurance Proceeds	223,477	5,880	440,585	410,000	412,021	257,921	Yes
Textbooks	86,521	13,263	0	25,000	12,088	87,696	
Litigation Recovery	189,792	74,177	0	100,000	87,000	176,969	Yes
Indirect Costs	3,794,810	44,075	489,235	1,800,000	1,572,970	2,755,150	Yes
Unemployment Insurance	823,921	13,405	0	250,000	18,446	818,880	
Teacherage	0	0	0	0	0	0	No
Insurance Refund	74,859	1,232	0	1,000	0	76,091	
Grants and Gifts to Teachers	0	0	0	0	0	0	
Advertisement	1,875	21,999	0	50,000	20,850	3,024	Yes
Career Technical Education	826,573	1,070,712	0	1,355,923	758,394	1,138,891	
Arizona Industry Credentials Incentive	0	71,384	0	123,862	71,384	0	No
Impact Aid Revenue Bond Building	0	0	0	0	0	0	
Debt Service	15,909,901	17,866,040	0	17,096,990	17,096,990	16,678,951	
Emergency Deficiencies Correction	0	0	0	0	0	0	
Building Renewal Grant	47,795	7,877,699	0	14,743,771	7,875,649	49,845	
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	
Student Activities	937,221	1,229,193	0	1,250,000	1,143,879	1,022,535	
Employee Insurance Program Withholdings	0	0	0	0	0	0	
State Income Tax Withholdings	0	0	0	0	0	0	
Other Funds	0	0	0	0	0	0	No
Permanent Fund	0	0	0	0	0	0	
Trust and Custodial Funds	0	0	0	0	0	0	
Enterprise Funds	0	0	0	0	0	0	
Self-Insurance	6,042,798	17,781,448	0	15,000,000	14,570,838	9,253,408	
Intergovernmental Agreements	239,903	337,169	0	200,000	138,347	438,725	
OPEB	0	0	0	0	0	0	
Other Internal Service Fund	0	0	0	0	0	0	

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

- (1) The District does not have a process or policy to establish a targeted fund balance reserve for FY 2023.
- (2) The District's targeted fund balance reserve for FY 2023 was: 0
- (3) The District's actual fund balance reserve for FY 2023 was: 0

FOOD SERVICE

		FUND 510	
		ACTUAL	
BEGINNING FUND BALANCE (1)	1.	6,594,197	1.
REVENUES			
1500 Investment Income	2.	135,285	2.
1600 Food Service	3.	2,827,927	3.
Other Local <u>1980</u>	4.	10,724	4.
4500 Restricted Revenue Rec. from Fed. Gov.	5.	7,956,093	5.
4900 Revenue for/on Behalf of the District	6.	951,354	6.
TOTAL REVENUE (lines 2-6)	7.	11,881,383	7.
5000 Other Financing Sources and Fund Transfers-In	8.	0	8.
TOTAL AVAILABLE (lines 1, 7, and 8)	9.	18,475,580	9.

A. Number of operating months 10

B. Number of Meals Served	BREAKFASTS	LUNCHES/ SUPPERS	A LA CARTE*	SNACKS
1. Served at District Locations				
a. Reimbursable Meals Only	761,220.00	1,794,884.00		22,773.00
b. Program Adults/Adult Workers		10,108.00		
c. Other	576.00	8,638.00	212,356.03	
2. Served at Other Locations				
a. Reimbursable Meals Only				
b. Program Adults/Adult Workers				
c. Other				

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

C. Meal Prices	P-6	7-8	9-12	Adult
1. Reduced breakfast	0.30	0.30	0.30	
2. Reduced lunch	0.40	0.40	0.40	
3. Reduced snack				
4. Paid breakfast	1.25	1.25	1.25	
5. Paid lunch	2.60	2.60	2.85	
6. Paid snack				

D. Special Milk Program
 Charge to children per ½ pint milk unit _____
 Number of ½ pint milk units served to children _____

EXPENDITURES
6150 Classified Salaries
6200 Employee Benefits
6400 Purchased Property Services
6570 Food Service Management
6591 Services Purchased from Other AZ Districts
6610 General Supplies (Nonfood Items)
6620 Energy
6631 USDA Commodities (Excluding Freight)
6632 USDA Commodities (Freight Only)
6633 Other Food
6634 Storage Costs for USDA Commodities
6700 Property (Excluding 6731-39)
6731-32, 6734-35, 6737-38 Furniture & Equipment, Vehicles, & Tech. costing under \$5,000
6733, 6736, 6739 Furniture & Equipment, Vehicles, & Tech. costing \$5,000 or more
6832 and 6842 Other Principal and Interest
Other Expenditure <u>6340, 6532, 6540, 6550, 6580, 6650, 6655, 6810</u>
TOTAL EXPENDITURES (lines 10-25)
6910 Indirect Costs Transfers-Out
6900 Other Financing Uses and Fund Transfers-Out (excluding Indirect Costs Transfers-Out)
TOTAL EXPENDITURES & OTHER USES (lines 26-28)
ENDING FUND BALANCE (line 9 minus line 29) (1)

F. Services purchased from the M&O Fund to repair and maintain food service property owned, rented, or used by the district (function 2600).
 6400 Purchased Property Services 0

FOOD SERVICE FUND 510		M&O EXPENDITURES FUND 001	CAPITAL EXPENDITURES FUND 610
BUDGET	ACTUAL	ACTUAL	ACTUAL
10.	86,332	203,978	0
11.	31,126	46,051	0
12.	61,815	0	0
13.	4,596,829	0	
14.	0	0	
15.	522,398	0	0
16.	12,546	0	
17.	951,354		
18.	1,617		
19.	3,616,441		
20.	0		
21.			0
22.	91,782		0
23.	501,835		0
24.	0		0
25.	165,435	0	0
26.	13,500,000	10,639,509	250,029
27.	85,066		
28.	0		
29.	10,724,575		
30.	7,751,005		

E. Detail of Food Service Management Company Expenditures	
Classified Salaries	3,084,644
Employee Benefits	499,626
Supplies and Materials (Nonfood)	6,814
Food	58,600
Management Fee	531,593
Other	415,551
Total (must equal total of amounts on line 13 above)	4,596,828

(1) Includes Food Service Fund revolving account cash balance of \$0 at 7/1/22 or \$0 at 6/30/23, as applicable.