



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
2024

SIGNATURE/DATE	SIGNATURE/DATE
<u><i>[Signature]</i></u> 10/10/2024	_____
<u><i>[Signature]</i></u> 10-10-24	_____
<u><i>[Signature]</i></u> 10/10/24	_____
<u><i>[Signature]</i></u> 10/10/24	_____
<u><i>[Signature]</i></u> 10/10/24	_____

The Annual Financial Report file(s) for FY 2024 uploaded to the Arizona Department of Education's website on
10/15/2024 contain(s) the data for the AFR described above.

[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>183,203,160</u>
2. Classroom Site Funds (from page 3, line 13)	\$ <u>15,584,707</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>14,047,047</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

Total local revenues (lines 2-19)

2000 County

2110 County School Fund	
2210 Special County School Reserve Fund	
Other (Specify)	

Total county revenues (lines 21-23)

3000 State

3100 Unrestricted	
3110 State Equalization Assistance	
3120 Additional State Aid	
3200 Restricted	
Other (Specify)	

Total State revenues (lines 25-29)

4000 Federal

4100 Unrestricted Revenue Received Directly from the Federal Government	
4200 Unrestricted Revenue Received from the Federal Government through the State	
4300 Restricted Revenue Received Directly from the Federal Government	
4500 Restricted 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)	

Total federal revenues (lines 31-38)

Total Fund Revenue (lines 20, 24, 30, and 39)

5100 Issuance of Bonds	
5200 Fund Transfers-In	
Other (Specify)	

TOTAL FUNDS AVAILABLE (lines 1 and 40 through 43)

Total Expenditures

6900 Other Financing Uses and Other Items Including Transfers-Out

TOTAL EXPENDITURES AND OTHER USES (lines 45 plus 46)

ENDING FUND BALANCE (line 44 minus line 47) (3)

MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)	ALL OTHER FUNDS
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1. 6,902,111	4,726,177	0	0	16,678,951	
2. 67,879,278	4,703,245	0		16,918,255	
3. 0					
4. 10,496	727	0		2,144	
5. 0	0			0	
6. 0	0			0	
7. 0	0			0	
8. 0	0			0	
9. 0	0			0	
10. 0	0			0	
11. 0	0			0	
12. 0	0			0	
13. 0	0			0	
14. 0	0			0	
15. 0	0			0	
16. 0	0			0	
17. 0	0			0	
18. 145,628	136,347	0	0	250,811	
19. 16,659	0	0	0	0	
20. 68,052,061	4,840,319	0	0	17,171,210	
21. 0	0				
22. 0	0				
23. 0	0				
24. 0	0				
25. 5,229,420	2,272,844				0
26. 106,880,908	6,896,794				0
27. 14,812,218	1,180,244				0
28. 0	0				30,317,962
29. 0	0			0	0
30. 126,922,546	10,349,882			0	30,317,962
31. 0					0
32. 0					4,752,997
33. 0					70,064
34. 0					34,703,697
35. 0					0
36. 0					0
37. 0					3,338,765
38. 0				0	0
39. 0				0	42,865,523
40. 194,974,607	15,190,201	0	0	17,171,210	
41. 0			0	0	
42. 0	0	0	0	0	
43. 0	0	0	0	0	
44. 201,876,718	19,916,378	0	0	33,850,161	
45. 183,203,160	14,047,047	0	0	17,160,550	
46. 1,656,426	0	0	0	0	
47. 184,859,586	14,047,047	0	0	17,160,550	
48. 17,017,132	5,869,331	0	0	16,689,611	

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of 0 at 7/1/23.

(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 6/30/24.

(4) Debt Service Fund, interest expenditures amount: 3,013,550

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			% Increase/ Decrease in Actual	
							Budget	Actual	Prior Year Actual		
100 Regular Education											
1000 Instruction	1.	49,574,157	15,949,947	3,721,662	618,631	59,788	77,047,306	69,924,185	70,182,973	-0.4%	1.
2000 Support Services											
2100 Students	2.	5,360,552	1,694,829	36,532	49,946	11,948	7,740,766	7,153,807	7,094,304	0.8%	2.
2200 Instructional Staff	3.	2,605,131	701,451	1,062,912	22,888	32,747	5,632,954	4,425,129	4,216,442	4.9%	3.
2300 General Administration	4.	1,295,573	412,868	106,586	3,894	11,635	1,867,788	1,830,556	2,150,302	-14.9%	4.
2400 School Administration	5.	7,455,148	2,246,345	140,462	60,751	13,057	10,890,344	9,915,763	10,309,869	-3.8%	5.
2500 Central Services	6.	3,815,614	1,251,018	717,255	(11,786)	102,180	6,614,394	5,874,281	5,928,956	-0.9%	6.
2600 Operation & Maintenance of Plant	7.	3,916,158	1,371,335	10,721,951	6,262,835	26,565	25,474,340	22,298,844	22,843,381	-2.4%	7.
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	375,524	97,312	619	1,143	0	496,108	474,598	433,819	9.4%	9.
610 School-Sponsored Cocurricular Activities	10.	133,335	25,058	1,825	359	1,000	181,239	161,577	149,138	8.3%	10.
620 School-Sponsored Athletics	11.	1,456,669	269,263	240,942	85,940	73,680	2,316,355	2,126,494	2,144,614	-0.8%	11.
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0	0	902	0	0	93	902	2,911	-69.0%	13.
Regular Education Subtotal (lines 1-13)	14.	75,987,861	24,019,426	16,751,648	7,094,601	332,600	138,261,687	124,186,136	125,456,709	-1.0%	14.
200 and 300 Special Education											
1000 Instruction	15.	16,422,919	5,465,204	9,307,183	10,325	360	32,876,431	31,205,991	28,903,182	8.0%	15.
2000 Support Services											
2100 Students	16.	9,814,998	2,746,103	1,873,627	136	0	14,923,073	14,434,864	14,041,216	2.8%	16.
2200 Instructional Staff	17.	711,492	211,953	619	47	440	1,204,143	924,551	851,539	8.6%	17.
2300 General Administration	18.	0	0	3,041	0	0	6,500	3,041	0	--	18.
2400 School Administration	19.	286	58	0	0	0	0	344	0	--	19.
2500 Central Services	20.	0	0	3,730	0	0	1,200	3,730	6,709	-44.4%	20.
2600 Operation & Maintenance of Plant	21.	32,439	25,182	210	0	0	160,460	57,831	0	--	21.
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0	0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	26,982,134	8,448,500	11,188,410	10,508	800	49,171,807	46,630,352	43,802,646	6.5%	24.
400 Pupil Transportation	25.	5,965,272	2,098,422	1,873,298	1,499,953	5,007	14,284,648	11,441,952	11,030,578	3.7%	25.
510 Desegregation											
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%	26.
530 Dropout Prevention Programs											
1000 Instruction	27.	0	0	0	0	0		0	0	0.0%	27.
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	0	0	0	0	0		0	0	0.0%	28.
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%	29.
540 Joint Career and Technical Education and Vocational Education Center	30.	0	0	0	0	0	0	0	0	0.0%	30.
550 K-3 Reading Program	31.	546,213	156,855	19,750	221,902	0	969,217	944,720	729,280	29.5%	31.
Total Expenditures (lines 14, 24-26, 29-31)	32.	109,481,480	34,723,203	29,833,106	8,826,964	338,407	202,687,359	183,203,160	181,019,213	1.2%	32.

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.	20,227,981											
Interest Income and Other Revenues	2.	566,801											
Total Revenues (lines 1 and 2)	3.	20,794,782											
Expenditures													
1000 Instruction	4.		12,820,461	2,634,943	0	0	0	0	36,984,052	15,455,404	13,989,179	10.5%	
2100 Support Services - Students	5.		70,832	15,424	0	0	0	0	346,482	86,256	132,927	-35.1%	
2200 Support Services - Instructional Staff	6.		35,777	7,270	0	0	0	0	40,908	43,047	15,298	181.4%	
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.		12,927,070	2,657,637	0	0	0	0	37,371,442	15,584,707	14,137,404	10.2%	
Total Classroom Site Fund	13.	18,132,378	20,794,782	12,927,070	2,657,637	0	0	0	37,371,442	15,584,707	14,137,404	10.2%	23,342,453

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	1,369,805		500,419			0	4,198,657	1,870,224	2,754,175	-32.1%
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	0	287,139	118,223			0	639,920	405,362	653,011	-37.9%
2300, 2400, 2500, 2900 Administration	4.	0		431,603	313,060		0	0	726,875	744,663	803,485	-7.3%
2600 Operation & Maintenance of Plant	5.	0		16,213	1,255,309			0	2,209,405	1,271,522	844,713	50.5%
2700 Student Transportation	6.	0		65,793	2,863,083			0	3,616,800	2,928,876	895,735	227.0%
3000 Operation of Noninstructional Services	7.	0		0	200,000			0	200,000	200,000	1,830	10829.0%
4000 Facilities Acquisition and Construction	8.	0		0	4,248			6,270,300	7,902,160	6,274,548	5,283,420	18.8%
5000 Debt Service	9.					351,852	0		360,000	351,852	2,773,302	-87.3%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	1,369,805	800,748	5,254,342	351,852	0	6,270,300	19,853,817	14,047,047	14,009,671	0.3%

(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 99,961

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.	19,853,817	14,047,047	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.	7,199,869	6,199,338	0	0	0	0	0	0	4.
6655 Short-term Noninstructional Software Subscriptior	5.		800,748		0		0		0	5.
6710 Land and Improvements	6.	0	4,248	0	0	0	0	0	0	6.
6720 Buildings and Improvements	7.	0	0	0	0	0	0	0	0	7.
673X Furniture and Equipmen	8.	1,306,940	1,385,199	0	0	0	0	0	0	8.
673X Vehicles	9.	3,210,650	2,852,688	0	0	0	0	0	0	9.
673X Technology-Related Hardware and Software	10.	2,098,068	1,012,207	0	0	0	0	0	0	10.
6831, 6832, 6833 Redemption of Principal	11.	350,000	351,852	0	0	0	0	0	0	11.
6841, 6842, 6843, 6850, 6860 Interest	12.	10,000	0	0	0	0	0	0	0	12.
Total (lines 2-12)	13.	14,175,527	12,606,280	0	0	0	0	0	0	13.
Total amounts reported on lines 2 through 12 above for:										
Renovation	14.	7,199,869	6,199,338	0	0			0	0	14.
New Construction	15.	0	0	0	0	0	0	0	0	15.
Other	16.	6,975,658	6,406,942	0	0	0	0	0	0	16.
Total (lines 14-16)	17.	14,175,527	12,606,280	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, 2024	
Land and Improvements	84,044,786
Buildings and Improvements	485,036,285
Furniture, Equipment, Vehicles, and Technology	45,277,168
Construction in Progress	950,802
Total	615,309,041

DISTRICT NAME Dysart Unified

COUNTY Maricopa

CTDS NUMBER 070289000

General

FEDERAL AND STATE PROJECTS

Capital Projects
Special Revenue
Debt Service

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	FUND TYPES
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
1.	(553,175)	5,241,356	(101,980)	5,522,598	4,698,608	(112,407)	Special Revenue
2.	(94,896)	934,655	(18,416)	1,243,067	844,752	(23,409)	Special Revenue
3.	(208,198)	991,424	(19,124)	1,227,435	939,274	(175,172)	Special Revenue
4.	0	0	0	0	0	0	Special Revenue
5.	(5,939)	204,997	(4,528)	342,869	208,038	(13,508)	Special Revenue
6.	0	0	0	0	0	0	Special Revenue
7.	0	0	0	0	0	0	Special Revenue
8.	(1,189,848)	5,518,643	(100,053)	4,937,662	4,652,083	(423,341)	Special Revenue
9.	0	0	0	0	0	0	Special Revenue
10.	0	0	0	0	0	0	Special Revenue
11.	0	0	0	0	0	0	Special Revenue
12.	(35,005)	547,003	(12,272)	578,824	606,477	(106,751)	Special Revenue
13.	0	0	0	0	0	0	Special Revenue
14.	8,149,181	5,036,636	0	2,106,213	1,922,619	11,263,198	General
15.	0	0	0	0	0	0	Special Revenue
16.	0	0	0	0	0	0	Special Revenue
17.	900,808	124,878	0	450,000	408,718	616,968	Special Revenue
18.	0	0	0	0	0	0	General
19.	(1,284,894)	15,836,929	(1,965,646)	15,071,214	14,971,853	(2,385,464)	Special Revenue
20.	0	0	0	0	0	0	Capital Projects
21.	5,678,034	34,436,521	(2,222,019)	31,479,882	29,252,422	8,640,114	

Total COVID-19 Federal Relief Funds included in lines above

22.	(2,155,706)	14,498,748	(1,965,646)		12,762,858	(2,385,462)	
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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
 460 Environmental Special Plate
 465-499 Other State Projects
Total State Project Funds (lines 23-32)

23.	0	222,456	0	220,079	222,456	0	Special Revenue
24.	0	0	0	0	0	0	Special Revenue
25.	0	0	0	0	0	0	Special Revenue
26.	0	0	0	0	0	0	Special Revenue
27.	0	0	0	0	0	0	Special Revenue
28.	0	0	0	0	0	0	Special Revenue
29.	0	0	0	0	0	0	Special Revenue
30.	37,722	66,296	0	60,000	57,096	46,922	Special Revenue
31.	0	0	0	0	0	0	Special Revenue
32.	1,608,681	908,411	0	1,923,713	1,639,598	877,494	Special Revenue
33.	1,646,403	1,197,163	0	2,203,792	1,919,150	924,416	

Total Federal and State Projects (lines 21 and 33)

34.	7,324,437	35,633,684	(2,222,019)	33,683,674	31,171,572	9,564,530	
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	OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
1.	0	101,980
2.	0	18,416
3.	0	19,124
4.	0	0
5.	0	4,528
6.	0	0
7.	0	0
8.	0	100,053
9.	0	0
10.	0	0
11.	0	0
12.	0	12,272
13.	0	0
14.	0	0
15.	0	0
16.	0	0
17.	0	0
18.	0	0
19.	0	1,965,646
20.	0	0

	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

(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 ACTUAL	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS ACTUAL	EXPENDITURES		ENDING FUND BALANCE ACTUAL
				BUDGET	ACTUAL	
OTHER FUNDS						
020 Instructional Improvement	1. 3,286,231	1,706,607		1,100,000	921,200	4,071,638
050 County, City, and Town Grants	2. 0	0	0	0	0	0
071 English Language Learner (1)	3. (23,954)	89,162	0	88,120	80,863	(15,655)
072 Compensatory Instruction (1)	4. 0	0	0	0	0	0
500 School Plant	5. 1,057,358	222,526	31,980	530,000	56,084	1,255,780
515 Civic Center	6. 864,304	1,072,042	0	1,000,000	955,243	981,103
520 Community School	7. 5,754,623	5,807,229	0	5,100,000	5,375,742	6,186,110
525 Auxiliary Operations	8. 2,572,595	2,269,182	0	1,750,000	1,856,432	2,985,345
526 Extracurricular Activities Fees Tax Credit	9. 848,166	778,427	0	900,000	770,152	856,441
530 Gifts and Donations	10. 3,428,905	1,400,437	0	1,000,000	546,661	4,282,681
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. 257,921	8,274	121,183	400,000	102,949	284,429
555 Textbooks	15. 87,696	12,399	0	25,000	6,508	93,587
565 Litigation Recovery	16. 176,969	76,913	0	135,000	3,262	250,620
570 Indirect Costs	17. 2,755,150	44,978	2,497,176	1,800,000	1,382,954	3,914,350
575 Unemployment Insurance	18. 818,880	22,598	0	250,000	10,541	830,937
580 Teacherage	19. 0	0	0	0	0	0
585 Insurance Refund	20. 76,091	2,104	0	1,000	0	78,195
590 Grants and Gifts to Teachers	21. 0	0	0	0	0	0
595 Advertisement	22. 3,024	25,997	0	50,000	27,062	1,959
596 Career Technical Education	23. 1,138,891	1,430,508	0	1,668,242	1,051,262	1,518,137
597 Arizona Industry Credentials Incentiv	24. 0	48,415	0	48,534	48,415	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. 1,290,125	15,989	1,656,426	1,656,426	1,656,426	1,306,114
686 Emergency Deficiencies Correction	29. 0	0	0	0	0	0
691 Building Renewal Grant	30. 49,845	7,192,777	0	7,375,653	7,182,115	60,507
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
750 Permanent Funds	33. 0	0	0	0	0	0
800-849 Trust and Custodial Funds	34. 0	0	0	0	0	0
850 Student Activities	35. 1,022,535	1,523,804	0	1,550,000	1,394,424	1,151,915
855 Employee Insurance Program Withholdings	36. 0	0	0	0	0	0
865 State Income Tax Withholdings	37. 0	0	0	0	0	0
900-949 Enterprise Funds	38. 0	0	0	0	0	0
Other	39. 0	0	0	0	0	0
INTERNAL SERVICE FUNDS 950-989						
960 Self Insurance	1. 9,253,407	18,102,266	0	15,000,000	18,013,900	9,341,773
955 Intergovernmental Agreements	2. 438,724	287,391	0	200,000	198,068	528,047
9__ OPEB	3. 0	0	0	0	0	0
9__	4. 0	0	0	0	0	0

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	550,000	346,095
Class Size Reduction	0	0
Dropout Prevention Programs	0	0
Instructional Improvement Program:	550,000	575,105
Total Expenditures (lines 1-4)	1,100,000	921,200
Total Expenditures from accounting data		921,200

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		12,248
Developmental costs		0
Instructional hardware, software, or supplies		36,167
Career exploration		0
Total Expenditures (lines 1-5)	48,534	48,415
Total Expenditures from accounting data		48,415

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900
1. 0	0
2. 0	0
3. 0	0
4. 0	0
5. 31,980	0
6. 0	0
7. 0	0
8. 0	0
9. 0	0
10. 0	0
11. 0	0
12. 0	0
13. 0	0
14. 121,183	0
15. 0	0
16. 0	0
17. 2,497,176	0
18. 0	0
19. 0	0
20. 0	0
21. 0	0
22. 0	0
23. 0	0
24. 0	0
25. 0	0
26. 0	0
27. 0	0
28. 1,656,426	0
29. 0	0
30. 0	0
31. 0	0
32. 0	0
33. 0	0
34. 0	0
35. 0	0
36. 0	0
37. 0	0
38. 0	0
39. 0	0
1. 0	0
2. 0	0
3. 0	0
4. 0	0

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

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2023	69,425,000	1.
2. Bonds issued during FY 2024	0	2.
3. Bonds retired during FY 2024	(15,015,000)	3.
4. Bonds Outstanding, June 30, 2024	54,410,000	4.
5. Short-term Debt Outstanding, July 1, 2023	0	5.
6. Short-term Debt Outstanding, June 30, 2024	0	6.

B. District Assessed Valuation and Other District Information

1. FY 2024 Assessed Valuations and Tax Rates		
a. Primary	1,943,726,111	Tax Rate <u>3.4138</u>
b. Secondary	1,943,726,111	Tax Rate <u>2.1511</u>
2. Number of Schools		<u>25</u>
3. Actual Days in Session		<u>180</u>
4. Area of School District (Square Miles)		<u>140</u>

(Report this WHETHER OR NOT district changed boundaries in FY 2024)

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)	131,446,541
2. Classroom Supplies (Function 1000, Object Code 6600)	3,816,692
3. Administration (Functions 2300, 2400, 2500, & 2900)	21,318,061
4. Support Services—Students (Function 2100)	26,852,179
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	62,616,277
6. Total Current Expenditures	246,049,750
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	26,988,457
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	219,061,293

E. Other long-term debt

1. Other Principal (object 6832)	296,437
2. Other Interest (object 6842)	0
3. Instructional software subscriptions (more than 12 months) Principal (object 6833)	351,661
4. Instructional software subscriptions (more than 12 months) Interest (object 6843)	0
5. Did the district enter into any <u>new</u> 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)

146,130

H. Cash and Investments held at June 30, 2024

1. Sinking funds	16,690,361
2. Bond funds	0
3. Other funds, except for any employee retirement funds	85,404,811

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

1. Average salary of all teachers employed in FY 2024	55,261
2. Average salary of all teachers employed in FY 2023	54,848
3. Increase in average teacher salary from prior year	413
4. Percentage increase	0.8%

Comments on Average Salary Calculation (Optional):

Average Teacher Salary: Only function 1000 and 3300 are used. Added to the 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 & 3300)	944,717	
2. Classroom Teacher Base Salaries (Functions 1000 & 3300)	61,892,334	1,120.00
a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941E	9,902,773	183.00
b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)	51,989,561	937.00
3. Classroom Teacher Performance Pay (Functions 1000 & 3300)	5,160,991	
4. Classroom Teacher Payments Not Related to Additional Duties (Function 1000 & 3300)	11,518,191	
5. Classroom Teacher Payments Related to Additional Duties (All Functions)	2,303,125	
6. Other Certified Staff (All Functions)	26,739,968	

7. In FY 2024, 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

108,559,326

(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	8	20	39	27	40	58	51	60	38	57	36	45	44	523
2. Verbal Reasoning	1	13	11	10	16	21	31	31	18	27	27	31	31	268
3. Nonverbal Reasoning	2	14	14	21	41	40	44	64	46	43	56	67	70	522
4. Total Duplicated Enrollment (lines 1-3)	11	47	64	58	97	119	126	155	102	127	119	143	145	1,313

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	46,298,411	44,019,114
2. Gifted Education	103,457	66,742
3. Remedial Education	0	0
4. ELL Incremental Costs	225,370	102,304
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)	2,544,569	2,442,192
9. Total (lines 1-8)	49,171,807	46,630,352
10. IEP required pupil transportation costs coded within Program 400	4,253,233	4,596,264

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 66,742
9-12	\$ 0
Total	\$ 66,742

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	67,000
2. Federal Audit Expenditures - All Funds	6330	3,071,786

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

Actual Expenditures made in FY 2024 \$ 0

F. TUITION

- Tuition to Other Arizona Districts (object 6561)
- Tuition to Out-of-State Districts (object 6562)
- Tuition to Private Schools (object 6563)
- Tuition to Ed Services\Coops\IGAs (object 6564)
- Tuition Other (object 6569) (1)
- Total (lines 1-5)

Tuition Expenditures
0
0
5,034,255
0
0
5,034,255

(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 and Charges for District Services 6885, 6890	All Object Codes (excluding 6900)	
Funds 001-799 (excluding 575)												
1000 Instruction	1.	89,702,342	26,709,488	14,574,470	3,884,889	1,256,702	126,004			361,346	0	136,615,241
2000 Support Services												
2100 Students	2.	18,648,334	5,361,139	2,129,359	633,603	246,821	4,669			79,821	0	27,103,746
2200 Instructional Staff	3.	7,722,939	2,032,457	2,016,524	579,641	175,196	50,965			1,010	0	12,578,732
2300 General Administration	4.	1,342,372	422,425	119,494	63,423	145,710	11,204	0		536	0	2,105,164
2400 School Administration	5.	7,842,540	2,325,291	215,025	131,671	176,276	13,343			179	0	10,704,325
2500, 2900 Central Services, Other	6.	5,001,761	1,594,077	1,539,021	583,870	869,038	114,182		0	2,030	13,835	9,717,814
2600 Operation and Maintenance of Plant	7.	4,181,507	1,445,502	14,476,340	6,306,536	1,479,968	26,825			0	585,882	28,502,560
2700 Student Transportation	8.	6,279,660	2,170,066	2,221,151	1,572,450	2,863,083	5,007			0		15,111,417
3000 Operation of Noninstructional Services												
3100 Food Service Operations	9.	304,183	85,267	4,832,684	5,980,856	2,765,097	93,976			0	0	14,062,063
3200 Enterprise Operations	10.	0	0	0	0	0	0			0	0	0
3300 Community Services Operations	11.										6,614,003	6,614,003
3400 Bookstore Operations	12.	173,841	51,913	619	4,544	0	0			0	0	230,917
Total (lines 1-12)	13.	141,199,479	42,197,625	42,124,687	19,741,483	9,977,891	446,175	0	0	444,922	7,213,720	263,345,982
From Federal Funds	14.	16,253,801	4,136,078	8,172,234	5,167,270	3,217,332	76,224	0	0	6,815	661,287	37,691,041
From State and Local Sources	15.	124,945,678	38,061,547	33,952,453	14,574,213	6,760,559	369,951	0	0	438,107	6,552,433	225,654,941
4000 Facilities Acquisition and Construction	16.	0	0	13,776,947	0	24,125	0			0	258,178	14,059,250
5000 Debt Service	17.							16,205,851	3,257,223	0	0	19,463,074

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)	65,663,956	685,144	548,709	4,145,766
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	11,315,514	306,788	79,275	6,356,229
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	2,217,529	0	0	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	141,254	0	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	1,268,939	0	12,760	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	831,156
7. Number of FTE-Certified Teachers	1,123
8. Number of FTE-Contract Teachers	10

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

1. 6410-6411 Utility Services	2,160,160
2. 6620-6629 Energy	5,177,485

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	411,457
2. ESEA Title IV - 21st Century Community Learning Centers	579,967
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 6700	All Other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	0	0
3. Program 900	175,782	7,296,115	7,471,897
4. Function 3300-Community Service Operations (program 900)	158,033		

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

1. 6710 Land and Improvements	24,125
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	10,241
4. Total (lines 1-3)	34,366
5. 6450 Construction	13,245,870

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

1. 6340 Technical Services	1,252,058
2. 6432 Technology-Related Repairs and Maintenance	560,033
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	598,502
5. 6641-43 Software reported in library books, textbooks, or instructional aids	1,218,854
6. 6650 and 6655 Supplies-Technology-Related and Short-term noninstructional software subscriptions	1,789,785
7. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	1,337,077
8. Subtotal (Lines 1-7)	6,756,309
9. 6739 Technology-Related Hardware & Software (\$5,000 or more)	1,095,862
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	1,952,863
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	351,661

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

1. 2210 Improvement of Instruction	10,216,878
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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.	4,528,156	997,964	935,031	81,115	67,126	0			0	0	0	6,609,392
2100, 2200 Student Support Services	2.	2,062,165	486,505	451,959	26,700	29,106	1,834			0	0	0	3,058,269
2300, 2500, 2900 Other Support Services	3.	536,573	142,036	9,506	0	540,181	0	0	0	0	0	0	1,228,296
2400 School Administration	4.	341,782	69,821	0	0	79,209	0			0	0	0	490,812
2600 Operation and Maintenance of Plant	5.	212,254	44,808	510,640	0	57,819	0			0	2,519	0	828,040
2700 Student Transportation	6.	311,554	70,352	0	0	0	0			0	0	0	381,906
3100 Food Service Operations	7.	4,130	892	0	0	0	0			0	0	0	5,022
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	153,444	0	153,444
3400 Bookstore Operations	10.	6,368	1,309	0	0	0	0			0	0	0	7,677
Other	11.	0	0	0	0	0	0			0	0	0	0
Total (lines 1-12)	12.	8,002,982	1,813,687	1,907,136	107,815	773,441	1,834	0	0	0	155,963	0	12,762,858

Technology Related Expenditures from COVID-19 federal relief funds	Total spending detail	Classroom spending detail
1. 6340 Technical Services	510,640	0
2. 6432 Technology-Related Repairs and Maintenance	0	0
3. 6443 Rental of Computers and Related Equipment	0	0
4. 6531 Telecommunications	0	0
5. 6650 Supplies--Technology-Related	20,857	3,074
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	232,196	67,126
7. 6739 Technology-Related Hardware & Software (\$5,000 or more)	521,235	0
8. 6641-43 Software reported in library books, textbooks, or instructional aids	838	838
9. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	0	0
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	1,965,646

Capital Outlay Expenditures detail for COVID-19 federal relief funds	
1. Programs 100-630, Function 4000, Objects 6100-6700 and 6890	0
2. Programs 100-630, All functions, Object 67XX	773,441

	Total Award (all fiscal years)	FY 2020 through FY 2023 Expenditures and Other Financing Uses	FY 2024 Expenditures and Other Financing Uses	Amount remaining to spend
COVID-19 federal relief funds				
1. Elementary and Secondary School Emergency Relief Funds (ESSER I)	3,914,351	3,914,351		
2. Elementary and Secondary School Emergency Relief Funds (ESSER II)	16,114,569	16,113,958	0	611
3. Elementary and Secondary School Emergency Relief Funds (ESSER III)	36,475,629	22,458,384	14,017,139	106
4. Governor's Emergency Education Relief Funds (GEER) - includes Acceleration Academies Program	0	0	0	0
5. Coronavirus Relief Fund (CRF)—Enrollment Stability Grant (ESG) Program	5,227,749	5,227,749		
6. Other COVID-19 Federal Relief Funds	10,065,405	5,775,605	711,365	3,578,435
7. Total	71,797,703	53,490,047	14,728,504	3,579,152

Total FY 2024 expenditures + other financing uses **14,728,504**

I certify that the Annual Financial Report of Dysart Unified School District, Maricopa County, for fiscal year 2024 was approved by the Governing Board on October 10, 2024, and that the complete Annual Financial Report may be reviewed by contacting Francis Wolfe-Baumann at the District Office, telephone 623-876-7000, during normal business hours.

Avg. Daily Membership	2023	2024
Attending	21,798.3638	21,630.5200
2024 Tax Rates:	Primary	Secondary
	3.4138	2.1511

Sam Jensen
President of the Governing Board

Rev. 8/24 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	Fund Types
Regular Education				138,261,687	124,186,136		
Special Education				49,171,807	46,630,352		
Pupil Transportation				14,284,648	11,441,952		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				969,217	944,720		
Maintenance and Operation Total	6,902,111	194,974,607	(1,656,426)	202,687,359	183,203,160	17,017,132	General
Classroom Site Funds	18,132,378	20,794,782		37,371,442	15,584,707	23,342,453	Special Revenue
Instructional Improvement	3,286,231	1,706,607		1,100,000	921,200	4,071,638	Special Revenue
Unrestricted Capital Outlay	4,726,177	15,190,201	0	19,853,817	14,047,047	5,869,331	General
Adjacent Ways	0	0	0	0	0	0	Capital Projects
Bond Building	0	0	0	0	0	0	Capital Projects
Condemnation	0	0	0	0	0	0	Special Revenue
Energy and Water Savings	1,290,125	15,989	1,656,426	1,656,426	1,656,426	1,306,114	Capital Projects
New School Facilities	0	0		0	0	0	Capital Projects
Federal Projects	5,678,034	34,436,521	(2,222,019)	31,479,882	29,252,422	8,640,114	
State Projects	1,646,403	1,197,163	0	2,203,792	1,919,150	924,416	
County, City, and Town Grants	0	0	0	0	0	0	Special Revenue
English Language Learner	(23,954)	89,162	0	88,120	80,863	(15,655)	Special Revenue
Compensatory Instruction	0	0	0	0	0	0	Special Revenue
School Plant Fund	1,057,358	222,526	31,980	530,000	56,084	1,255,780	General
Food Service	7,751,005	11,731,565	(275,157)	13,500,000	13,677,937	5,529,476	Special Revenue
Civic Center	864,304	1,072,042	0	1,000,000	955,243	981,103	Special Revenue
Community School	5,754,623	5,807,229	0	5,100,000	5,375,742	6,186,110	Special Revenue
Auxiliary Operations	2,572,595	2,269,182	0	1,750,000	1,856,432	2,985,345	General
Extracurricular Activities Fees	848,166	778,427	0	900,000	770,152	856,441	Special Revenue
Gifts and Donations	3,428,905	1,400,437	0	1,000,000	546,661	4,282,681	General
Gifts and Donations—Capital	0	0	0	0	0	0	Capital Projects
Career & Technical Education Projects	0	0	0	0	0	0	Special Revenue
Fingerprint	0	0	0	0	0	0	Special Revenue
School Opening	0	0	0	0	0	0	General
Insurance Proceeds	257,921	8,274	121,183	400,000	102,949	284,429	General
Textbooks	87,696	12,399	0	25,000	6,508	93,587	Special Revenue
Litigation Recovery	176,969	76,913	0	135,000	3,262	250,620	General
Indirect Costs	2,755,150	44,978	2,497,176	1,800,000	1,382,954	3,914,350	General
Unemployment Insurance	818,880	22,598	0	250,000	10,541	830,937	Special Revenue
Teacherage	0	0	0	0	0	0	Special Revenue
Insurance Refund	76,091	2,104	0	1,000	0	78,195	Special Revenue
Grants and Gifts to Teachers	0	0	0	0	0	0	Special Revenue
Advertisement	3,024	25,997	0	50,000	27,062	1,959	General
Career Technical Education	1,138,891	1,430,508	0	1,668,242	1,051,262	1,518,137	Special Revenue
Arizona Industry Credentials Incentive	0	48,415	0	48,534	48,415	0	Special Revenue
Impact Aid Revenue Bond Building	0	0	0	0	0	0	Capital Projects
Debt Service	16,678,951	17,171,210	0	15,803,350	17,160,550	16,689,611	Debt Service
Emergency Deficiencies Correction	0	0	0	0	0	0	Capital Projects
Building Renewal Grant	49,845	7,192,777	0	7,375,653	7,182,115	60,507	Capital Projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt Service
Student Activities	1,022,535	1,523,804	0	1,550,000	1,394,424	1,151,915	Special Revenue
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	Special Revenue
Permanent Fund	0	0	0	0	0	0	Permanent
Trust and Custodial Funds	0	0	0	0	0	0	
Enterprise Funds	0	0	0	0	0	0	Enterprise
Self-Insurance	9,253,407	18,102,266	0	15,000,000	18,013,900	9,341,773	Internal Services
Intergovernmental Agreements	438,724	287,391	0	200,000	198,068	528,047	Internal Services
OPEB	0	0	0	0	0	0	Internal Services
Other Internal Service Fund	0	0	0	0	0	0	Internal Services

Additional fund balance reserve information
(See Fund Balance Reserve tab for more detail)
(1) The District has a process or policy to establish a targeted fund balance reserve for FY 2024.
(2) The District's actual fund balance reserve for FY 2024 was: 17,071,133

I certify that the Annual Financial Report of Dysart Unified School District, Maricopa County, for fiscal year 2024 was approved by the Governing Board on October 10, 2024, 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.

Avg. Daily Membership	2023	2024
Attending	21,798.3638	21,630.5200
2024 Tax Rates:	Primary	Secondary
	3.4138	2.1511

Rev. 8/24 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	Fund Types
Regular Education				138,261,687	124,186,136		
Special Education				49,171,807	46,630,352		
Pupil Transportation				14,284,648	11,441,952		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				969,217	944,720		
Maintenance and Operation Total	6,902,111	194,974,607	(1,656,426)	202,687,359	183,203,160	17,017,132	General
Classroom Site Funds	18,132,378	20,794,782		37,371,442	15,584,707	23,342,453	Special Revenue
Instructional Improvement	3,286,231	1,706,607		1,100,000	921,200	4,071,638	Special Revenue
Unrestricted Capital Outlay	4,726,177	15,190,201	0	19,853,817	14,047,047	5,869,331	General
Adjacent Ways	0	0	0	0	0	0	Capital Projects
Bond Building	0	0	0	0	0	0	Capital Projects
Condemnation	0	0	0	0	0	0	Special Revenue
Energy and Water Savings	1,290,125	15,989	1,656,426	1,656,426	1,656,426	1,306,114	Capital Projects
New School Facilities	0	0		0	0	0	Capital Projects
Federal Projects	5,678,034	34,436,521	(2,222,019)	31,479,882	29,252,422	8,640,114	
State Projects	1,646,403	1,197,163	0	2,203,792	1,919,150	924,416	
County, City, and Town Grants	0	0	0	0	0	0	Special Revenue
English Language Learner	(23,954)	89,162	0	88,120	80,863	(15,655)	Special Revenue
Compensatory Instruction	0	0	0	0	0	0	Special Revenue
School Plant Fund	1,057,358	222,526	31,980	530,000	56,084	1,255,780	General
Food Service	7,751,005	11,731,565	(275,157)	13,500,000	13,677,937	5,529,476	Special Revenue
Civic Center	864,304	1,072,042	0	1,000,000	955,243	981,103	Special Revenue
Community School	5,754,623	5,807,229	0	5,100,000	5,375,742	6,186,110	Special Revenue
Auxiliary Operations	2,572,595	2,269,182	0	1,750,000	1,856,432	2,985,345	General
Extracurricular Activities Fees	848,166	778,427	0	900,000	770,152	856,441	Special Revenue
Gifts and Donations	3,428,905	1,400,437	0	1,000,000	546,661	4,282,681	General
Gifts and Donations—Capital	0	0	0	0	0	0	Capital Projects
Career & Technical Education Projects	0	0	0	0	0	0	Special Revenue
Fingerprint	0	0	0	0	0	0	Special Revenue
School Opening	0	0	0	0	0	0	General
Insurance Proceeds	257,921	8,274	121,183	400,000	102,949	284,429	General
Textbooks	87,696	12,399	0	25,000	6,508	93,587	Special Revenue
Litigation Recovery	176,969	76,913	0	135,000	3,262	250,620	General
Indirect Costs	2,755,150	44,978	2,497,176	1,800,000	1,382,954	3,914,350	General
Unemployment Insurance	818,880	22,598	0	250,000	10,541	830,937	Special Revenue
Teacherage	0	0	0	0	0	0	Special Revenue
Insurance Refund	76,091	2,104	0	1,000	0	78,195	Special Revenue
Grants and Gifts to Teachers	0	0	0	0	0	0	Special Revenue
Advertisement	3,024	25,997	0	50,000	27,062	1,959	General
Career Technical Education	1,138,891	1,430,508	0	1,668,242	1,051,262	1,518,137	Special Revenue
Arizona Industry Credentials Incentive	0	48,415	0	48,534	48,415	0	Special Revenue
Impact Aid Revenue Bond Building	0	0	0	0	0	0	Capital Projects
Debt Service	16,678,951	17,171,210	0	15,803,350	17,160,550	16,689,611	Debt Service
Emergency Deficiencies Correction	0	0	0	0	0	0	Capital Projects
Building Renewal Grant	49,845	7,192,777	0	7,375,653	7,182,115	60,507	Capital Projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt Service
Student Activities	1,022,535	1,523,804	0	1,550,000	1,394,424	1,151,915	Special Revenue
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	Special Revenue
Permanent Fund	0	0	0	0	0	0	Permanent
Trust and Custodial Funds	0	0	0	0	0	0	
Enterprise Funds	0	0	0	0	0	0	Enterprise
Self-Insurance	9,253,407	18,102,266	0	15,000,000	18,013,900	9,341,773	Internal Services
Intergovernmental Agreements	438,724	287,391	0	200,000	198,068	528,047	Internal Services
OPEB	0	0	0	0	0	0	Internal Services
Other Internal Service Fund	0	0	0	0	0	0	Internal Services

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

- (1) The District has a process or policy to establish a targeted fund balance reserve for FY 2024.
- (2) The District's actual fund balance reserve for FY 2024 was: 17,071,133

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

Revenue Object Codes/Expenditure Function Codes	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total Expenditures	
								Budget	Actual
English Language Learner Fund 071									
Revenues									
3200 Restricted Revenue from State Sources	1. 89,162								1.
Investment Income and Other Revenues	2. 0								2.
Total Revenues (lines 1 and 2)	3. 89,162								3.
Expenditures									
1000 Instruction	4.	62,834	18,029	0	0	0	0	88,120	80,863 4.
2000 Support Services									
2100 Students	5.	0	0	0	0	0	0	0	0 5.
2200 Instructional Staff	6.	0	0	0	0	0	0	0	0 6.
2300 General Administration	7.	0	0	0	0	0	0	0	0 7.
2400 School Administration	8.	0	0	0	0	0	0	0	0 8.
2500 Central Services	9.	0	0	0	0	0	0	0	0 9.
2600 Operation & Maintenance of Plant	10.	0	0	0	0	0	0	0	0 10.
2700 Student Transportation	11.	0	0	0	0	0	0	0	0 11.
2900 Other	12.	0	0	0	0	0	0	0	0 12.
Total (must agree with the AFR page 6, line 3)	13.	89,162	62,834	18,029	0	0	0	88,120	80,863 13.
Compensatory Instruction Fund 072									
Revenues									
3200 Restricted Revenue from State Sources	14.	0							14
Investment Income and Other Revenues	15.	0							15.
Total Revenues (lines 14 and 15)	16.	0							16.
Expenditures									
1000 Instruction	17.	0	0	0	0	0	0	0	0 17.
2000 Support Services									
2100 Students	18.	0	0	0	0	0	0	0	0 18.
2200 Instructional Staff	19.	0	0	0	0	0	0	0	0 19.
2300 General Administration	20.	0	0	0	0	0	0	0	0 20.
2400 School Administration	21.	0	0	0	0	0	0	0	0 21.
2500 Central Services	22.	0	0	0	0	0	0	0	0 22.
2600 Operation & Maintenance of Plant	23.	0	0	0	0	0	0	0	0 23.
2700 Student Transportation	24.	0	0	0	0	0	0	0	0 24.
2900 Other	25.	0	0	0	0	0	0	0	0 25.
Total (must agree with the AFR page 6, line 4)	26.	0	0	0	0	0	0	0	0 26.

This tab presents information on the amount and planned use of the District's fund balance reserves to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information. It also presents information about policies or guidelines used to establish target fund balance reserve amounts.

A. Ending fund balance amounts and planned uses	Funds														
	General Fund*			Capital Projects Fund			Special Revenue Funds			Debt Service Funds	Permanent Fund	Enterprise funds	Internal Services Funds	Total all funds	
	Maintenance and Operations Fund	Unrestricted Capital Outlay Fund (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay Fund (if not included in the General Fund)	Bond Building Funds	Adjacent Ways Fund	Other capital projects funds	Classroom Site Fund	Federal and State Grants						Other special revenue funds
Prior year ending fund balance															
1. Ending fund balance reported in FY 2023 AFR	6,902,111	4,726,177	18,401,103	0	0	0	1,339,970	18,132,378	(824,744)	21,624,468	16,678,951	0	0	9,692,131	96,672,545
Current year ending fund balance															
2. Total FY 2024 ending fund balance	17,017,132	5,869,331	24,238,362	0	0	0	1,366,621	23,342,453	(1,698,668)	21,281,884	16,689,611	0	0	9,869,820	117,976,546
FY 2024 ending fund balance details:															
3.a Fund deficit	0	0	0	0	0	0	0	0	(1,698,668)	0	0	0	0	0	(1,698,668)
3.b Fund balance exceeding budget capacity in budget-controlled funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.c Planned to be spent in FY 2025 to support budgeted spending	7,017,132	1,869,331	14,238,362	0	0	0	1,366,621	15,000,000	0	0	0	0	0	1,369,820	40,861,266
3.d Maintained for debt retirement after FY 2025										3,281,884	16,689,611	0	0	0	19,971,495
3.e Maintained for capital projects after FY 2025		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.f Maintained for retirement contributions after FY2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.g Maintained for self-insurance or OPEB after FY 2025															0
3.h Maintained for future financial stability	10,000,000	4,000,000	10,000,000	0	0	0	0	8,342,453	0	18,000,000	0	0	0	8,500,000	58,842,453
3.i other purposes (Specify)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.j other purposes (Specify)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.k Total FY 2024 ending fund balance	17,017,132	5,869,331	24,238,362	0	0	0	1,366,621	23,342,453	(1,698,668)	21,281,884	16,689,611	0	0	9,869,820	117,976,546

*See the Summary tab, column K, and page 5, column K, to identify which funds are included in the General, Capital Projects, and Special Revenue, and other funds columns on this page.

B. Fund balance reserve process or policy	1. Does the District have a process or policy it follows to establish a targeted (goal) fund balance reserve level that the District is working to maintain each year? (Yes or No in cell F28) If the District has an adopted Governing Board policy, enter the policy number in the box provided (cell G28).	Yes	Governing Board policy number (N/A if no adopted policy exists):
			3-101.01

If question 1 was answered yes, complete the table below to describe the District's specific FY 2024 targeted and actual fund balance reserve amounts and methods used to establish those targeted fund balance reserve amounts.

2 Fund(s)	Targeted FY 2024 fund balance reserve amount(s)	Actual FY 2024 fund balance reserve amount(s)	Method used to establish a targeted fund balance reserve amount
Maintenance and Operations Fund			Min 4% of operating budget
	12,000,000	12,571,133	
Maintenance and Operations Fund			Retention Stipend
	4,500,000	4,500,000	
Total:	16,500,000	17,071,133	

3. The District plans to take the following actions related to its ending fund balance in FY 2025 and thereafter:

Work with stakeholders on long term planning for capital projects and adjust based on the status of upcoming election

DISTRICT NAME Dysart Unified

COUNTY Maricopa

CTDS NUMBER 070289000

FOOD SERVICE

FUND 510	
ACTUAL	
BEGINNING FUND BALANCE (1) REVENUES	1. 7,751,005
1500 Investment Income	2. 178,291
1600 Food Service	3. 2,818,886
Other Local _____	4. 0
4500 Restricted Revenue Rec. from Fed. Gov.	5. 7,533,573
4900 Revenue for/on Behalf of the District	6. 1,200,815
TOTAL REVENUE (lines 2-6)	7. 11,731,565
5000 Other Financing Sources and Fund Transfers-In	8. 0
TOTAL AVAILABLE (lines 1, 7, and 8)	9. 19,482,570

A. Number of operating months 11

B. Number of Meals Served	BREAKFASTS	LUNCHES/ SUPPERS	A LA CARTE*	SNACKS
1. Served at District Locations				
a. Reimbursable Meals Only	741,765	1,917,228		26,170
b. Program Adults/Adult Workers		10,794		
c. Other	371	10,361	291,795	
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	0.00			
2. Reduced lunch	0.00			
3. Reduced snack				
4. Paid breakfast	1.50	1.50	1.50	2.00
5. Paid lunch	2.75	2.75	3.00	4.00
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 Expenditures 6340,6532,6450,6550,6580,6650,6655,6810
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

(1) Includes Food Service Fund revolving account cash balance of \$0 at 7/1/23 or \$0 at 6/30/24, as applicable.

FOOD SERVICE FUND 510		M&O EXPENDITURES FUND 001	CAPITAL EXPENDITURES FUND 610
BUDGET	ACTUAL	ACTUAL	ACTUAL
	62,047	238,007	0
	31,680	52,694	0
	265,702	0	0
	4,807,746	0	
	0	0	
	573,745	0	0
	11,224	0	
	1,200,815		
	26,112		
	4,157,097		
	0		
			0
	413,880		120,899
	1,982,518		79,101
	0		0
	145,371	0	0
13,500,000	13,677,937	290,701	200,000
	275,157		
	0		
	13,953,094		
	5,529,476		

E. Detail of Food Service Management Company Expenditures	
Classified Salaries	3,309,347
Employee Benefits	529,949
Supplies and Materials (Nonfood)	3,414
Food	58,529
Management Fee	578,376
Other	328,131
Total (must equal total of amounts on line 13 above)	4,807,746