District name Dysart Unified **County** Maricopa **CTDS number** 070289000 **File origina**

Annual Financial Report

Instructions

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

2025

Signature/Date	**Signature/Date**
10/6/25	
10/6/25	
Mary Jane Ziola 10/6/25	
10/6/25	

District website link of posted AFR https://www.dysart.org/mainsite/pages/finance-department/1011/annual-financial-reports

The annual financial report file(s) for FY 2025 uploaded to the Arizona Department of Education's website on October 8, 2025 contain(s) the data for the annual financial report described above.

Date

Superintendent signature	Business Manager signature
Dr. John Croteau	Marydel Speidell
Superintendent (typed name)	Business Manager (typed name)
Francie Wolfe-Baumann	623-876-7000
District contact employee	Telephone number
	francie.wolfe-baumann@dysart.org
	Email

Total expenditures by fund

1. Maintenance & Operation (from page 2, line 32)	$	195,132,127
2. Classroom Site Funds (from page 3, line 13)	$	21,298,556
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	$	9,367,800

District name Dysart Unified | County Maricopa | CTDS number 070289000 | File origina

Annual Financial Report

Instructions

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Annual Financial Report and School Level Reporting Form per A.R.S. §15-904
for the Fiscal Year
2025

Signature/Date | **Signature/Date**

District website link of posted AFR https://www.dysart.org/mainsite/pages/finance-department/1011/annual-financial-reports

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District name Dysart Unified **County** Maricopa **CTDS number** 070289000

Instructions

Funds available		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	
Beginning fund balance (1)	1.	16,228,561	5,834,004	0	0	16,689,611		1.
Revenues								
1000 Local								
1110 Property taxes	2.	72,979,489	5,238,943	0		17,793,202	0	2.
1140 Penalties and interest on taxes	3.	0					0	3.
1280 Revenue in lieu of taxes	4.	8,915	583	0		1,645	0	4.
1311 Tuition from individuals excluding summer school	5.	0	0			0	0	5.
1312 Tuition from individuals for summer school	6.	0	0			0	0	6.
1320 Tuition from other Arizona districts	7.	0	0			0	0	7.
1330 Tuition from out-of-state districts	8.	0	0			0	0	8.
1340 Tuition from other private sources (other than individuals)	9.	0	0			0	0	9.
1350 Tuition from other government sources within Arizona	10.	0	0			0	0	10.
1360 Tuition from other government sources outside Arizona	11.	0	0			0	0	11.
1410 Transportation fees from individuals	12.	0	0			0	0	12.
1420 Transportation fees from other Arizona districts	13.	0	0			0	0	13.
1430 Transportation fees from out-of-state districts	14.	0	0			0	0	14.
1440 Transportation fees from other private sources (other than individuals)	15.	0	0			0	0	15.
1450 Transportation fees from other government sources within Arizona	16.	0	0			0	0	16.
1460 Transportation fees from other government sources outside Arizona	17.	0	0			0	0	17.
1500 Investment income	18.	341,249	248,412	0	0	284,729	2,589,441	18.
1750 Revenue from enterprise and student activities	19.	0	0			0	2,515,852	19.
1790 Extracurricular activities fees tax credit	20.	0	0			0	854,473	20.
1800 Revenue from community services activities	21.	0	0			0	7,178,879	21.
1910 Rentals	22.	0	0			0	159,750	22.
1920 Contributions and donations from private sources	23.	0	0			0	890,969	23.
1950 Miscellaneous revenues from other districts	24.	0	0			0	2,381,603	24.
1960 Miscellaneous revenues from other local governmental units	25.	0	0			0	225,197	25.
Other (specify) (2) 1980	26.	39,963	618	0	0	0	21,670,619	26.
Total Local Revenues (lines 2-26)	27.	73,369,616	5,488,556	0	0	18,079,577	38,466,783	27.
2000 County								
2110 County School Fund	28.	(1,742)	(136)					28.
2210 Special County School Reserve Fund	29.	0	0					29.
Other (specify)	30.	0	0					30.
Total County Revenues (lines 28-30)	31.	(1,742)	(136)					31.
3000 State								
3100 Unrestricted	32.	0	2,856,746				0	32.
3110 State Equalization Assistance	33.	107,500,411	6,503,348				0	33.
3120 Additional State Aid	34.	15,479,579	1,195,776				0	34.
3200 Restricted	35.						30,471,286	35.
Other (specify)	36.	0	0			0	(1)	36.
Total State Revenues (lines 32-36)	37.	122,979,991	10,555,870			0	30,471,285	37.
4000 Federal								
4100 Unrestricted revenue received directly from the federal government	38.	0					0	38.
4200 Unrestricted revenue received from the federal government through the state	39.	0					6,277,482	39.
4300 Restricted revenue received directly from the federal government	40.						72,852	40.
4500 Restricted revenue received from the federal government through the state	41.						23,974,645	41.
4700 Revenue received from the federal government through other intermediate agencies	42.	0					0	42.
4800 Revenue in lieu of taxes	43.	0					0	43.
4900 Revenue for/on behalf of the district	44.	0					2,309,236	44.
Other (specify)	45.	0				0	0	45.
Total Federal Revenues (lines 38-45)	46.	0				0	32,634,215	46.
Total fund revenue (lines 27, 31, 37, and 46)	47.	196,347,865	16,044,290	0	0	18,079,577		47.
5100 Issuance of bonds	48.				0	0		48.
5200 Fund transfers-in	49.	0	0	0	0	0		49.
Other (specify)	50.	0	0	0	0	0		50.
Total funds available (lines 1 and 47 through 50)	51.	212,576,426	21,878,294	0	0	34,769,188		51.
Total expenditures	52.	195,132,127	9,367,800	0	0	17,441,525		52.
6900 Other financing uses and other items including transfers-out	53.	1,716,379	0	0	0	0		53.
Total expenditures and other uses (lines 52 plus 53)	54.	196,848,506	9,367,800	0	0	17,441,525		54.
Ending fund balance (line 51 minus line 54) (3)	55.	15,727,923	12,510,494	0	0	17,327,663		55.

(1) The Maintenance and Operation fund beginning fund balance includes the revolving account cash balance of 0 at 7/1/24.

(2) The Government Property Lease Excise Tax revenue included on line 26 is 0

(3) The Maintenance and Operation fund ending fund balance includes the revolving account cash balance of 0 at 6/30/25.

(4) Debt Service fund, interest expenditures amount: 2,425,275

District name Dysart Unified **County** Maricopa **CTDS Number** 070289000

Maintenance and Operation Fund (001)—Expenditures

Expenditures		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals Budget	Actual	Prior year actual	% Increase/ decrease in actual	
100 Regular education											
1000 Instruction	1.	52,832,015	17,006,196	4,142,546	709,446	50,060	82,736,191	74,740,263	69,924,185	6.9%	1.
2000 Support services											
2100 Students	2.	5,577,110	1,769,319	162,299	35,759	4,084	8,246,831	7,548,571	7,153,807	5.5%	2.
2200 Instructional staff	3.	2,977,599	826,994	1,024,842	20,177	37,549	7,413,363	4,887,161	4,425,129	10.4%	3.
2300 General administration	4.	1,354,243	388,163	261,213	8,980	7,694	2,048,083	2,020,293	1,830,556	10.4%	4.
2400 School administration	5.	7,918,691	2,424,455	168,364	59,254	12,468	10,586,926	10,583,232	9,915,763	6.7%	5.
2500 Central services	6.	4,080,386	1,236,869	881,970	108,796	134,243	6,540,971	6,442,264	5,874,281	9.7%	6.
2600 Operation & maintenance of plant	7.	4,102,923	1,423,644	11,361,715	6,678,599	5,847	25,516,719	23,572,728	22,298,844	5.7%	7.
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of noninstructional services	9.	359,688	94,056	503	1,910	0	499,083	456,157	474,598	-3.9%	9.
610 School-sponsored cocurricular activities	10.	128,614	24,918	1,075	0	2,475	180,316	157,082	161,577	-2.8%	10.
620 School-sponsored athletics	11.	1,342,024	234,750	151,946	49,566	62,914	2,028,061	1,841,200	2,126,494	-13.4%	11.
630 Other instructional programs	12.	0	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other programs	13.	64,434	12,402	3,600	0	0	0	80,436	902	8817.5%	13.
Subtotal (lines 1-13)	14.	80,737,727	25,441,766	18,160,073	7,672,487	317,334	145,796,544	132,329,387	124,186,136	6.6%	14.
200 and 300 Special education											
1000 Instruction	15.	16,671,428	5,588,428	10,750,616	9,973	1,140	36,553,828	33,021,585	31,205,991	5.8%	15.
2000 Support services											
2100 Students	16.	9,834,923	2,776,397	2,970,340	0	0	16,059,382	15,581,660	14,434,864	7.9%	16.
2200 Instructional staff	17.	855,540	251,576	1,056	300	500	972,725	1,108,972	924,551	19.9%	17.
2300 General administration	18.	0	0	0	0	0	500	0	3,041	-100.0%	18.
2400 School administration	19.	0	0	0	0	0	0	0	344	-100.0%	19.
2500 Central services	20.	2,166	445	3,720	0	0	2,500	6,331	3,730	69.7%	20.
2600 Operation & maintenance of plant	21.	5,785	1,089	315	0	0	163,583	7,189	57,831	-87.6%	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.	27,369,842	8,617,935	13,726,047	10,273	1,640	53,752,518	49,725,737	46,630,352	6.6%	24.
400 Pupil transportation	25.	6,008,073	2,202,393	2,597,962	1,245,996	4,464	15,033,375	12,058,888	11,441,952	5.4%	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.	571,270	171,104	54,887	220,854	0	1,075,392	1,018,115	944,720	7.8%	31.
Total expenditures (lines 14, 24-26, 29-31)	32.	114,686,912	36,433,198	34,538,969	9,149,610	323,438	215,657,829	195,132,127	183,203,160	6.5%	32.

District name Dysart Unified **County** Maricopa **CTDS number** 070289000

Instructions

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 Budget	Total expenditures Actual	Total expenditures Prior year actual	% Increase/ decrease in actual	Ending fund balance
Classroom Site Fund 010														
Revenues														
CSF revenue	1.		21,149,081											
Interest income and other revenues	2.		833,742											
Total revenues (lines 1 and 2)	3.		21,982,823											
Expenditures														
1000 Instruction	4.			16,690,219	3,544,670	0	0	0	0	42,207,476	20,234,889	15,455,404	30.9%	
2100 Support services - students	5.			197,384	40,228	0	0	0	0	297,684	237,612	86,256	175.5%	
2200 Support services - instructional staff	6.			46,025	9,428	770,602	0		0	997,457	826,055	43,047	1819.0%	
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.			16,933,628	3,594,326	770,602	0	0	0	43,502,617	21,298,556	15,584,707	36.7%	
Total Classroom Site Fund	13.	23,342,458	21,982,823	16,933,628	3,594,326	770,602	0	0	0	43,502,617	21,298,556	15,584,707	36.7%	24,026,725

Total actual Fund 010 expenditures from accounting records (should agree to cell M21) 21,298,556

District name Dysart Unified **County** Maricopa **CTDS number** 070289000

Unrestricted Capital Outlay (610) Fund—Expenditures

Instructions

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 Budget	Totals Actual	Totals Prior year actual	% Increase/ decrease in 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.		1,385,990		1,598,442			0	4,604,945	2,984,432	1,870,224	59.6%
2000 Support services												
2100, 2200 Students and instructional staff	3.	0	0	287,393	775,238			0	1,111,880	1,062,631	405,362	162.1%
2300, 2400, 2500, 2900 Administration	4.	0		716,182	531,559		0	0	784,319	1,247,741	744,663	67.6%
2600 Operation & maintenance of plant	5.	0		2,728	1,231,367			0	2,358,643	1,234,095	1,271,522	-2.9%
2700 Student transportation	6.	0		78,324	1,002,327			(1)	3,817,600	1,080,650	2,928,876	-63.1%
3000 Operation of noninstructional services	7.	0		0	18,476			0	0	18,476	200,000	-90.8%
4000 Facilities acquisition and construction	8.	0		0	0			1,588,666	8,455,000	1,588,666	6,274,548	-74.7%
5000 Debt service	9.					151,109	0		780,729	151,109	351,852	-57.1%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	1,385,990	1,084,627	5,157,409	151,109	0	1,588,665	21,913,116	9,367,800	14,047,047	-33.3%

Total actual Fund 610 expenditures from accounting records (should agree to cell L19) 9,367,800

(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** 40,000 **Actual** 40,000

Other funds—Required capital expenditure detail [A.R.S. §15-904(B)]

Selected expenditures by object code		**Unrestricted Capital Outlay Fund 610** Budget	Actual	**Bond Building Fund 630** Budget	Actual	**New School Facilities Fund 695** Budget	Actual	**Adjacent Ways Fund 620** Budget	Actual	
Total fund expenditures	1.	21,913,116	9,367,800	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.	8,455,000	1,487,370	0	0	0	0	0	0	4.
6655 Short-term noninstructional software subscription	5.		1,084,627		0		0		0	5.
6710 Land and improvements	6.	0	0	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.	2,805,068	1,384,172	0	0	0	0	0	0	8.
673X Vehicles	9.	3,650,000	960,189	0	0	0	0	0	0	9.
673X Technology-related hardware and software	10.	4,146,404	2,813,048	0	0	0	0	0	0	10.
6831, 6832, 6833 Redemption of principal	11.	770,729	151,109	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.	19,837,201	7,880,515	0	0	0	0	0	0	13.
Total amounts reported on lines 2 through 12 above for:										
Renovation	14.	8,455,000	1,487,370	0	**0**			0	**0**	14.
New construction	15.	0	0	0	**0**	0	**0**	0	**0**	15.
Other	16.	11,382,201	6,393,145	0	**0**	0	**0**	0	**0**	16.
Total (lines 14-16)	17.	19,837,201	7,880,515	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, 2025

Land and improvements	84,863,823	1.
Buildings and improvements	493,141,282	2.
Furniture, equipment, vehicles, and technology	46,752,670	3.
Construction in progress	1,838,510	4.
Total	626,596,285	5.

District name Dysart Unified **County** Maricopa **CTDS number** 070289000

Federal and State Projects

Instructions

Federal projects		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		
100-130 ESEA Title I - Helping Disadvantaged Children	1.	(112,407)	4,809,973	(148,693)	5,589,749	4,789,239	(240,366)	Special revenue	1.
140-150 ESEA Title II - Prof. Development and Technology	2.	(23,410)	889,588	(24,742)	1,167,790	793,005	48,431	Special revenue	2.
160 ESEA Title IV - 21st Century Schools	3.	(175,173)	853,668	(23,598)	877,721	756,340	(101,443)	Special revenue	3.
170-180 ESEA Title V - Promote Informed Parent Choice	4.	0	0	0	0	0	0	Special revenue	4.
190 ESEA Title III - Limited English & Immigrant Students	5.	(13,509)	228,131	(6,289)	268,352	203,808	4,525	Special revenue	5.
200 ESEA Title VII - Indian Education	6.	0	0	0	0	0	0	Special revenue	6.
210 ESEA Title VI - Flexibility and Accountability	7.	0	0	0	0	0	0	Special revenue	7.
220 IDEA Part B	8.	(423,342)	4,589,442	(127,778)	4,411,117	4,175,243	(136,921)	Special revenue	8.
230 Johnson-O'Malley	9.	0	0	0	0	0	0	Special revenue	9.
240 Workforce Investment Act	10.	0	0	0	0	0	0	Special revenue	10.
250 AEA - Adult Education	11.	0	0	0	0	0	0	Special revenue	11.
260-270 Vocational Education - Basic Grants	12.	(106,751)	638,036	(16,966)	551,618	556,458	(42,139)	Special revenue	12.
280 ESEA Title X - Homeless Education	13.	0	0	0	0	0	0	Special revenue	13.
290 Medicaid Reimbursement	14.	11,263,197	6,502,193	0	2,945,010	2,666,986	15,098,404	General	14.
349 National Forest Fees	15.	0	0	0	0	0	0	Special revenue	15.
353 Taylor Grazing Fees	16.	0	0	0	0	0	0	Special revenue	16.
374 E-Rate	17.	616,968	255,769	0	450,000	69,990	802,747	Special revenue	17.
378 Impact Aid	18.	0	0	0	0	0	0	General	18.
300-399 Other Federal Projects	19.	(2,385,463)	4,143,120	(1,364)	448,470	1,756,293	(1)	Special revenue	19.
699 Federal Impact Aid (Construction)	20.	0	0	0	0	0	0	Capital projects	20.
Total federal project funds (lines 1-20)	21.	8,640,110	22,909,920	(349,430)	16,709,827	15,767,362	15,433,237		21.
Total COVID-19 federal relief funds included in lines above	22.	(2,385,463)	2,570,568	(1,364)		183,741	0		22.

	Other financing sources including transfers-in 5000 (1)	Other financing uses including transfers-out 6900 (1)	
1.	0	148,693	1.
2.	0	24,742	2.
3.	0	23,598	3.
4.	0	0	4.
5.	0	6,289	5.
6.	0	0	6.
7.	0	0	7.
8.	0	127,778	8.
9.	0	0	9.
10.	0	0	10.
11.	0	0	11.
12.	0	16,966	12.
13.	0	0	13.
14.	0	0	14.
15.	0	0	15.
16.	0	0	16.
17.	0	0	17.
18.	0	0	18.
19.	0	1,364	19.
20.	0	0	20.
22.	0	1,364	22.

State projects		Beginning fund balance	Revenues	Net other financing sources and uses including transfers (1)	Expenditures Budget	Expenditures Actual	Ending fund balance	Fund types	
400 Vocational Education	23.	0	249,054	0	249,274	249,054	0	Special revenue	23.
410 Early Childhood Block Grant	24.	0	0	0	0	0	0	Special revenue	24
420 Ext. School Yr. - Pupils with Disabilities	25.	0	0	0	0	0	0	Special revenue	25.
425 Adult Basic Education	26.	0	0	0	0	0	0	Special revenue	26.
430 Chemical Abuse Prevention Programs	27.	0	0	0	0	0	0	Special revenue	27.
435 Academic Contests	28.	0	0	0	0	0	0	Special revenue	28.
450 Gifted Education	29.	0	0	0	0	0	0	Special revenue	29.
456 College Credit Exam Incentives	30.	46,922	44,305	0	60,000	55,077	36,150	Special revenue	30.
460 Environmental Special Plate	31.	0	0	0	0	0	0	Special revenue	31.
465-499 Other State Projects	32.	877,495	1,100,860	0	3,915,424	1,901,343	77,012	Special revenue	32.
Total State project funds (lines 23-32)	33.	924,417	1,394,219	0	4,224,698	2,205,474	113,162		33.
Total federal and State projects (lines 21 and 33)	34.	9,564,527	24,304,139	(349,430)	20,934,525	17,972,836	15,546,399		34.

	Other financing sources (2)	Other financing uses (2)	
23.	0	0	23.
24	0	0	24
25.	0	0	25.
26.	0	0	26.
27.	0	0	27.
28.	0	0	28.
29.	0	0	29.
30.	0	0	30.
31.	0	0	31.
32.	0	0	32.

(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. Generally, there are no allowable transfers to or from any state projects. However, the Arizona Ninth Grade Success Grant allows indirect costs transfers from the grant.

District name Dysart Unified　　**County** Maricopa　　**CTDS number** 070289000

Instructions

Other funds		Beginning fund balance	Revenues	Net other financing sources and uses including transfers	Expenditures		Ending fund balance	
		Actual	Actual	Actual	Budget	Actual	Actual	
020 Instructional Improvement	1.	4,071,638	1,836,477		1,000,000	943,479	4,964,636	1.
050 County, City, and Town Grants	2.	0	0	0	0	0	0	2.
071 English Language Learner (1)	3.	(15,656)	106,392	0	226,102	226,102	(135,366)	3.
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0	4.
500 School Plant	5.	1,255,778	203,262	9,948	530,000	589	1,468,399	5.
515 Civic Center	6.	981,104	1,768,750	0	1,000,000	974,829	1,775,025	6.
520 Community School	7.	6,186,110	5,664,079	0	5,000,000	5,426,213	6,423,976	7.
525 Auxiliary Operations	8.	2,985,346	1,449,341	0	1,800,000	1,271,583	3,163,104	8.
526 Extracurricular Activities Fees Tax Credit	9.	856,441	890,427	0	850,000	713,986	1,032,882	9.
530 Gifts and Donations	10.	4,282,680	1,042,641	0	900,000	436,422	4,888,899	10.
535 Career & Technical Education Projects	11.	0	0	0	0	0	0	11.
540 Fingerprint	12.	0	0	0	0	0	0	12.
545 School Opening	13.	0	0	0	0	0	0	13.
550 Insurance Proceeds	14.	284,429	9,393	89,834	400,000	56,056	327,600	14.
555 Textbooks	15.	93,589	13,273	0	20,000	9,051	97,811	15.
565 Litigation Recovery	16.	250,619	168,438	0	215,000	0	419,057	16.
570 Indirect Costs	17.	3,914,351	78,682	524,680	1,800,000	1,419,653	3,098,060	17.
575 Unemployment Insurance	18.	830,938	26,794	0	270,000	17,382	840,350	18.
580 Teacherage	19.	0	0	0	0	0	0	19.
585 Insurance Refund	20.	78,194	2,542	0	1,000	0	80,736	20.
590 Grants and Gifts to Teachers	21.	0	0	0	0	0	0	21.
595 Advertisement	22.	1,959	12,780	0	50,000	14,050	689	22.
596 Career Technical Education	23.	1,518,137	2,422,838	0	2,405,970	1,535,007	2,405,968	23.
597 Arizona Industry Credentials Incentive	24.	0	119	0	191	119	0	24.
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0	0	25.
650 Gifts and Donations—Capital	26.	0	0	0	0	0	0	26.
660 Condemnation	27.	0	0	0	0	0	0	27.
665 Energy and Water Savings	28.	1,306,115	19,712	1,716,379	1,716,379	1,716,379	1,325,827	28.
686 Emergency Deficiencies Correction	29.	0	0	0	0	0	0	29.
691 Building Renewal Grant	30.	60,507	6,107,765	0	9,513,933	6,103,185	65,087	30.
695 New School Facilities	31.	0	0		0	0	0	31.
720 Impact Aid Revenue Bond Debt service	32.	0	0	0	0	0	0	32.
750 Permanent Funds	33.	0	0	0	0	0	0	33.
800-849 Trust and Custodial Funds	34.	0	0	0	0	0	0	34.
850 Student Activities	35.	1,151,914	1,405,914		1,400,000	1,444,213	1,113,615	35.
855 Employee Insurance Program Withholdings	36.	0	0	0	0	0	0	36.
865 State Income Tax Withholdings	37.	0	0	0	0	0	0	37.
900-949 Enterprise Funds	38.	0	0	0	0	0	0	38.
Other ______________	39.	0	0	0	0	0	0	39.
Internal Service Funds 950-989								
960 Self Insurance	1.	9,341,774	18,938,712	0	15,000,000	18,794,923	9,485,563	1.
955 Intergovernmental Agreements	2.	528,047	245,334	0	200,000	179,957	593,424	2.
9__ OPEB	3.	0	0	0	0	0	0	3.
9__ _______________	4.	0	0	0	0	0	0	4.

	Other financing sources including transfers-in 5000	Other financing uses including transfers-out 6900	
1.			1.
2.	0	0	2.
3.	0	0	3.
4.	0	0	4.
5.	9,948	0	5.
6.	0	0	6.
7.	0	0	7.
8.	0	0	8.
9.	0	0	9.
10.	0	0	10.
11.	0	0	11.
12.	0	0	12.
13.	0	0	13.
14.	89,834	0	14.
15.	0	0	15.
16.	0	0	16.
17.	524,680	0	17.
18.	0	0	18.
19.	0	0	19.
20.	0	0	20.
21.	0	0	21.
22.	0	0	22.
23.	0	0	23.
24.	0	0	24.
25.	0	0	25.
26.	0	0	26.
27.	0	0	27.
28.	1,716,379	0	28.
29.	0	0	29.
30.	0	0	30.
31.			31.
32.	0	0	32.
33.	0	0	33.
34.	0	0	34.
35.			35.
36.	0	0	36.
37.	0	0	37.
38.	0	0	38.
39.	0	0	39.
1.	0	0	1.
2.	0	0	2.
3.	0	0	3.
4.	0	0	4.

Instructional Improvement Fund 020	Budget	Actual	
Expenditures			
Teacher compensation increases	500,000	339,306	1.
Class size reduction	0	0	2.
Dropout prevention programs	0	0	3.
Instructional improvement programs	500,000	604,173	4.
Total expenditures (lines 1-4)	1,000,000	943,479	5.
Total expenditures from accounting data		943,479	6.

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	1.
Student certification, credentialing, or licensure costs		0	2.
Developmental costs		0	3.
Instructional hardware, software, or supplies		119	4.
Career exploration		0	5.
Total expenditures (lines 1-5)	191	119	6.
Total expenditures from accounting data		119	7.

(1) Actual revenues and actual expenditures should agree with supplement, fund 071—line 13 and fund 072—line 26.

District name Dysart Unified **County** Maricopa **CTDS number** 070289000

Instructions

A. Bonds and short-term debt

1. Bonds outstanding, July 1, 2024	54,410,000	1.
2. Bonds issued during FY 2025	0	2.
3. Bonds retired during FY 2025	(15,695,000)	3.
4. Bonds outstanding, June 30, 2025	38,715,000	4.
5. Short-term debt outstanding, July 1, 2024	0	5.
6. Short-term debt outstanding, June 30, 2025	0	6.

B. District assessed valuation and other district information

1. FY 2025 Assessed valuations and tax rates

a. Primary	2,158,782,971.0000	Tax rate	3.4906
b. Secondary	2,158,782,971.0000	Tax rate	2.0170

2. Number of schools	24
3. Actual days in session	180
4. Area of school district (square miles)	140

(Report this WHETHER OR NOT district changed boundaries in FY 2025)

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)*	134,951,788
2. Classroom supplies *(function 1000, object code 6600)*	4,061,236
3. Administration *(functions 2300, 2400, 2500, & 2900)*	22,411,188
4. Support services—students *(function 2100)*	27,257,642
5. All other support services & operations *(functions 2200, 2600, 2700, 3100, & 3400)*	64,715,302
6. Total current expenditures	253,397,156
7. Total current expenditures from federal funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	14,895,754
8. Total current expenditures from state and local funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	238,501,402

E. Other long-term debt

1. Other principal (object 6832)	0
2. Other interest (object 6842)	0
3. Instructional software subscriptions (more than 12 months) principal (object 6833)	165,326
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)

145,187

H. Cash and investments held at June 30, 2025

1. Sinking funds	17,327,663
2. Bond funds	0
3. Other funds, except for any employee retirement funds	105,215,179

I. Average teacher salary (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2025	57,408
2. Average salary of all teachers employed in FY 2024	55,261
3. Increase in average teacher salary from prior year	2,147
4. Percentage increase	3.9%

Check this box if your d

Comments on average salary calculation (optional):

Average teacher salary calculations are derived from required USFR account codes, which can reflect one-time compensation elements and resulted in the increased percentage compared to the previous year.

J. Certified staff salaries and FTE (funds 001-799 excluding 575)

	Salaries	FTE
1. Substitute teachers (functions 1000, 2213 & 3300, object codes 6105-6109)	981,490	
2. Classroom teacher base salaries (functions 1000 & 3300, object codes 6110-6114)	68,140,452	1,159.35
a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941(E)	10,607,866	224.12
b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)	57,532,586	935.23
3. Classroom teacher performance pay (functions 1000 & 3300, object codes 6115-6119)	8,218,850	
4. Classroom teacher payments not related to additional duties (function 1000 & 3300, object codes 6120-6129)	2,692,592	
5. Classroom teacher payments related to additional duties (all functions, object cods 6130-6139)	4,296,378	
6. Other certified staff (all functions, object codes 6140-6149)	24,261,992	

7. In FY 2025, 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)	Yes
b. Making payments in addition to their base salary? (yes or no)	Yes

8. Total certified salary payments from accounting data: 108,591,755

District name Dysart Unified **County** Maricopa **CTDS number** 070289000

Instructions

A. Enrollment of gifted pupils by grade (A.R.S. §15-779.02)

Areas of identification [A.R.S. §15-203(A)(15)]	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	
1. Quantitative reasoning	5	20	31	47	52	41	60	47	64	32	55	33	45	532	1.
2. Verbal reasoning	1	3	16	11	18	19	21	28	32	19	26	27	30	251	2.
3. Nonverbal reasoning	4	4	17	27	42	43	45	45	66	42	45	51	62	493	3.
4. Total duplicated enrollment (lines 1-3)	10	27	64	85	112	103	126	120	162	93	126	111	137	1,276	4.

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	51,128,703	47,142,332	1.
2. Gifted education	113,178	71,288	2.
3. Remedial education	0	0	3.
4. ELL incremental costs	8,589	21,309	4.
5. ELL compensatory instruction	0	0	5.
6. Vocational and technological education (non-CTED)	0	0	6.
7. Career education	0	0	7.
8. Career technical education (CTED programs in 300 range)	2,502,048	2,490,805	8.
9. Total (lines 1-8)	53,752,518	49,725,734	9.
10. IEP required pupil transportation costs coded within program 400	4,739,203	4,791,228	10.

C. Maintenance and Operation expenditures for gifted pupils (elementary, secondary, and total)

Actual expenditures for all gifted programs:

K-8	$	71,097
9-12	$	191
Total	$	71,288

D. Expenditures for audit services

		Budget	Actual	
1. Nonfederal audit expenditures - M&O fund	**6350**	70,000	57,966	1.
2. Federal audit expenditures - all funds	*6330*	6,350	6,334	2.

E. Maintenance and Operation fund expenditures for performance pay (A.R.S. §15-920)

Actual expenditures made in FY 2025 $ 0

F. Tuition

	Tuition expenditures
1. Tuition to other Arizona districts (object 6561)	0
2. Tuition to out-of-state districts (object 6562)	0
3. Tuition to private schools (object 6563)	4,701,983
4. Tuition to ed services\coops\IGAs (object 6564)	0
5. Tuition other (object 6569) (1)	0
6. Total (lines 1-5)	4,701,983

(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.

Instructions

Additional information for National Public Education Financial Ssurvey (NPEFS) reporting

Funds 001-799 (excluding 575)		Programs 100-630 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	Programs 700-900 All object codes (excluding 6900)	Total	
1000 Instruction	1.	91,493,222	27,489,811	15,411,756	4,100,621	2,299,885	130,885				497,750	0	141,423,930	1.
2000 Support services														
2100 Students	2.	17,890,272	5,277,339	3,342,135	662,278	57,242	4,896				93,352	0	27,327,514	2.
2200 Instructional staff	3.	8,088,475	2,228,787	3,020,655	595,809	817,810	50,177				30	2,600	14,804,343	3.
2300 General administration	4.	1,354,243	388,163	265,627	94,968	4,019	32,952	0			1,914	1,033	2,142,919	4.
2400 School administration	5.	7,956,393	2,431,273	295,042	124,841	169,512	12,663				1,246	0	10,990,970	5.
2500, 2900 Central services, other	6.	5,059,181	1,545,232	1,571,590	1,126,292	358,027	148,342			0	1,280	13,284	9,823,228	6.
2600 Operation and maintenance of plant	7.	4,135,944	1,430,045	14,439,778	6,777,087	1,425,147	5,552				555	567,731	28,781,839	7.
2700 Student transportation	8.	6,008,073	2,202,393	2,871,640	1,347,743	1,002,327	4,464				0		13,436,640	8.
3000 Operation of noninstructional services														
3100 Food service operations	9.	281,365	77,834	5,380,555	5,857,076	541,026	90,118				0	0	12,227,974	9.
3200 Enterprise operations	10.	0	0	0	0	0	0				0	0	0	10.
3300 Community services operations	11.											5,826,541	5,826,541	11.
3400 Bookstore operations	12.	162,660	50,480	635	3,294	470	0				0	0	217,539	12.
Total (lines 1-12)	13.	142,429,828	43,121,357	46,599,413	20,690,009	6,675,465	480,049	0		0	596,127	6,411,189	267,003,437	13.
From federal funds	14.	8,097,013	2,354,952	7,658,895	6,287,773	839,338	113,023	0		0	7,919	456,474	25,815,387	14.
From state and local sources	15.	134,332,815	40,766,405	38,940,518	14,402,236	5,836,127	367,026	0		0	588,208	5,954,715	241,188,050	15.
4000 Facilities acquisition and construction	16.	0	0	7,737,550	0	0	0				0	25,065	7,762,615	16.
5000 Debt service	17.								16,673,963	2,648,017		820	19,322,800	17.

Impact Aid revenues received that were intended to replace local tax revenues: 0

Teacher salaries (funds 001-799 excluding 575, function 1000)

	Certified teachers (objects 6110-6139)	Certified substitutes (objects 6105-6109)	Contract teachers (in object 6300)	Contract substitutes (in object 6300)	
1. Regular education (programs 100, 280, 511, and 550)	67,249,526	766,251	632,021	3,834,909	1.
2. Special education (programs 200-230, 250, 512, 514, and 515)	11,138,212	215,239	239,498	8,945,661	2.
3. Vocational ed. and CTED (programs 270, 300-399, and 540)	2,277,072	0	69,879	16,448	3.
4. Other (programs 240, 260, 265, 513, and 530)	235,160	0	0	1,148	4.
5. Cocurricular activities, athletics, and other (program 600-630)	760,873	0	0	35,620	5.

Other items (funds 001-799, excluding 575)

6. Textbooks used for instruction (function 1000, object 6640)	233,950	6.
7. Number of FTE-certified teachers	1,159	7.
8. Number of FTE-contract teachers	30	8.

Utilities and energy detail (funds 001-799 excluding 575, only function 2600)

1. 6410-6411 Utility services	2,475,676	1.
2. 6620-6629 Energy	5,407,943	2.

CTED districts only (funds 001-799 excluding 575, all functions)

1. 6591 Services purchased from other Arizona districts	0	1.
2. 6870 Pass-through payments	0	2.
3. 6880 Sub-awards	0	3.

Revenue from selected federal sources

1. ESEA Title IV - Student Support and Academic Enrichment Grants	535,837	1.
2. ESEA Title IV - 21st Century Community Learning Centers	317,831	2.
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	0	3.
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0	4.

Programs 700-900 expenditure detail (funds 001-799, excluding 575)

	Property 6700	All other (excluding 6900)	Total	
1. Program 700	0	0	0	1.
2. Program 800	0	0	0	2.
3. Program 900	231,000	6,206,074	6,437,074	3.
4. Function 3300-Community Service Operations (program 900)	225,224			4.

Property detail for function 4000 (funds 001-799, excluding 575)

1. 6710 Land and Improvements	0	1.
2. 6720 Buildings and Improvements	0	2.
3. 6731-39 Equipment	0	3.
4. Total (lines 1-3)	0	4.
5. 6450 Construction	7,303,883	5.

Technology (funds 001-799 excluding 575, all functions)

1. 6340 Technical services	908,204	1.
2. 6432 Technology-related repairs and maintenance	485,325	2.
3. 6443 Rental of computers and related equipment	0	3.
4. 6531 Telecommunications	598,801	4.
5. 6641-43 Software reported in library books, texbooks, or instructional aids	1,536,683	5.
6. 6650 and 6655 Supplies–technology-related and short-term noninstructional software subscriptions	2,387,717	6.
7. 6737-38 Technology-related hardware & software (less than $5,000)	1,995,275	7.
8. Subtotal (lines 1-7)	7,912,005	8.
9. 6739 Technology-related hardware & software ($5,000 or more)	1,226,941	9.
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) principal and interest	1,717,199	10.
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) principal and interest	165,326	11.

Support services—instruction detail (funds 001-799 excluding 575, programs 100-630, excluding 400, objects 6300-6490, 6530-6550, 6580, 6600-6620, 6640-6650, 6730-6740, 6750, 6810 and 6890)

1. Function 2210 Improvement of instruction	2,790,487	1.
2. Function 2220 Library/media services	74,221	2.

Books, Periodicals, and Instructional Aids (funds 001-799, excluding 575, programs 100-630, excluding 400)

1. Object 664X, functions 1000 and 2220	1,998,678	1.

District name Dysart Unified　County Maricopa　CTDS number 070289000

Instructions

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

Current expenditures from COVID-19 federal relief funds		Programs 100-630: 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	Programs 700-900: All object codes (excluding 6900)	Total
1000 Instruction	1.	52,289	10,592	0	0	0	0			0	0	0	**62,881**
2100, 2200 Student support services	2.	860	177	11,389	17,623	9,704	1,441			0	0	0	**41,194**
2300, 2500, 2900 Other support services	3.	0	0	5,790	0	0	0	0	0	0	0	0	**5,790**
2400 School administration	4.	0	0	0	0	0	0			0	0	0	**0**
2600 Operation and maintenance of plant	5.	0	0	0	52,586	21,290	0			0	0	0	**73,876**
2700 Student transportation	6.	0	0	0	0	0	0			0	0	0	**0**
3100 Food service operations	7.	0	0	0	0	0	0			0	0	0	**0**
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	**0**
3400 Bookstore operations	10.	0	0	0	0	0	0			0	0	0	**0**
Other	11.	0	0	0	0	0	0	0	0	0	0	0	**0**
Total (lines 1-12)	12.	**53,149**	**10,769**	**17,179**	**70,209**	**30,994**	**1,441**	**0**	**0**	**0**	**0**	**0**	**183,741**

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	0	0
3. 6443 Rental of computers and related equipment	0	0
4. 6531 Telecommunications	0	0
5. 6650 Supplies–technology-related	3,412	3,412
6. 6737-38 Technology-related hardware & software (less than $5,000)	0	0
7. 6739 Technology-related hardware & software ($5,000 or more)	0	0
8. 6641-43 Software reported in library books, textbooks, or instructional aids	0	0
9. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) principal and interest	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	1,364

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	30,994

COVID-19 federal relief funds	Total award (all fiscal years)	FY 2020 through FY 2024 expenditures and other financing uses	FY 2025 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		
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	36,475,523	0	**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	6,486,970	185,105	**3,393,330**
7. Total	**71,797,703**	**68,218,551**	**185,105**	**3,394,047**

Total FY 2025 expenditures + other financing uses **185,105**

District name Dysart Unified | **County** Maricopa | **CTDS number** 070289000

Food Service

Instructions

		Fund 510 Actual	
Beginning fund balance (1)	1.	5,529,475	1.
Revenues			
1500 Investment income	2.	195,800	2.
1600 Food service	3.	2,579,018	3.
Other local ___1900_______	4.	48,814	4.
4500 Restricted revenue rec. from fed. gov.	5.	9,238,490	5.
4900 Revenue for/on behalf of the district	6.	809,536	6.
Total revenue (lines 2-6)	7.	12,871,658	7.
5000 Other financing sources and fund transfers-in	8.	0	8.
Total available (lines 1, 7, and 8)	9.	18,401,133	9.

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	855,411	2,090,008	0	14,244
b. Program adults/adult workers	0	22,285	0	0
c. Other	415	11,794	303,559	0
2. Served at other locations				
a. Reimbursable meals only	0	0	0	0
b. Program adults/adult workers	0	0	0	0
c. Other	0	0	0	0

* 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	0.00	0.00	
2. Reduced lunch	0.00	0.00	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 ________

		Food Service Fund 510 Budget	Food Service Fund 510 Actual	M&O expenditures Fund 001 Actual	Capital expenditures Fund 610 Actual	
Expenditures						
6150 Classified salaries	10.		52,542	219,352	0	10.
6200 Employee benefits	11.		25,682	48,091	0	11.
6400 Purchased property services	12.		80,663	0	0	12.
6570 Food service management	13.		5,353,289	0		13.
6591 Services purchased from other AZ districts	14.		0	0		14.
6610 General supplies (nonfood items)	15.		535,434	0	0	15.
6620 Energy	16.		8,095	0		16.
6631 USDA Commodities (excluding freight)	17.		809,536			17.
6632 USDA Commodities (freight only)	18.		0			18.
6633 Other food	19.		4,484,071			19.
6634 Storage costs for USDA Commodities	20.		0			20.
6700 Property (excluding 6731-39)	21.				0	21.
6731-32, 6734-35, 6737-38 Furniture & equipment, vehicles, & tech. costing under $5,000	22.		100,389		0	22.
6733, 6736, 6739 Furniture & equipment, vehicles, & tech. costing $5,000 or more	23.		433,802		6,835	23.
6832 and 6842 Other principal and interest	24.		0		0	24.
Other expenditures 6340,6532,6450,6550,6580,6650,6655,6810	25.		145,808	0	0	25.
Total expenditures (lines 10-25)	26.	13,500,000	12,029,311	267,443	6,835	26.
6910 Indirect costs transfers-out	27.		175,250			27.
6900 Other financing uses and fund transfers-out (excluding indirect costs transfers-out)	28.		0			28.
Total expenditures & other uses (lines 26-28)	29.		12,204,561			29.
Ending fund balance (line 9 minus line 29) (1)	30.		6,196,572			30.

E. Detail of food service management company expenditures

Classified salaries	3,657,577
Employee benefits	931,676
Supplies and materials (nonfood)	295
Food	72,522
Management fee	399,204
Other	292,015
Total (must equal total of amounts on line 13 above)	5,353,289

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 7/1/24 or $0 at 6/30/25, as applicable.

For comparison only - prior year number of meals served	Breakfasts	Lunches/ Suppers	A la carte	Snacks
1. Served at district locations				
a. Reimbursable meals only	741,765.00	1,917,228.00	0.00	26,170.00
b. Program adults/adult workers	0.00	10,794.00	0.00	0.00
c. Other	371.00	10,361.00	291,795.00	0.00
2. Served at other locations				
a. Reimbursable meals only	0.00	0.00	0.00	0.00
b. Program adults/adult workers	0.00	0.00	0.00	0.00
c. Other	0.00	0.00	0.00	0.00

I certify that the Annual Financial Report of Dysart Unified School District, Maricopa County, for fiscal year 2025 was approved by the Governing Board on October 6, 2025, 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.

A Darisme 10/6/25

President of the Governing Board

CTDS number		070289000
Avg. Daily Membership	2024	2025
Attending	21,780.8364	21,758.7298
2025 Tax Rates:	Primary	Secondary
	3.4906	2.0170

Instructions

Rev. 8/25 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				145,796,544	132,329,387		
Special Education				53,752,518	49,725,737		
Pupil Transportation				15,033,375	12,058,888		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				1,075,392	1,018,115		
Budget-controlled funds (A.R.S. §§15-304 and 15-977)							
Maintenance and Operation total	16,228,561	196,347,865	(1,716,379)	215,657,829	195,132,127	15,727,920	General
Classroom Site Funds	23,342,458	21,982,823		43,502,617	21,298,556	24,026,725	Special revenue
Unrestricted Capital Outlay	5,834,004	16,044,290	0	21,913,116	9,367,800	12,510,494	General
Adjacent Ways	0	0	0	0	0	0	Capital projects
Federal projects	8,640,110	22,909,920	(349,430)	16,709,827	15,767,362	15,433,238	
State projects	924,417	1,394,219	0	4,224,698	2,205,474	113,162	
Cash-controlled funds (A.R.S. §15-304)							
Instructional Improvement	4,071,638	1,836,477		1,000,000	943,479	4,964,636	Special revenue
Bond Building	0	0	0	0	0	0	Capital projects
Condemnation	0	0	0	0	0	0	Capital projects
Energy and Water Savings	1,306,115	19,712	1,716,379	1,716,379	1,716,379	1,325,827	Capital projects
New School Facilities	0	0		0	0	0	Capital projects
County, City, and Town Grants	0	0	0	0	0	0	Special revenue
English Language Learner	(15,656)	106,392	0	226,102	226,102	(135,366)	Special revenue
Compensatory Instruction	0	0	0	0	0	0	Special revenue
School Plant Fund	1,255,778	203,262	9,948	530,000	589	1,468,399	Special revenue
Food Service	5,529,475	12,871,658	(175,250)	13,500,000	12,029,311	6,196,572	Special revenue
Civic Center	981,104	1,768,750	0	1,000,000	974,829	1,775,025	Special revenue
Community School	6,186,110	5,664,079	0	5,000,000	5,426,213	6,423,976	Special revenue
Auxiliary Operations	2,985,346	1,449,341	0	1,800,000	1,271,583	3,163,104	General
Extracurricular Activities Fees	856,441	890,427	0	850,000	713,986	1,032,882	Special revenue
Gifts and Donations	4,282,680	1,042,641	0	900,000	436,422	4,888,899	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	284,429	9,393	89,834	400,000	56,056	327,600	General
Textbooks	93,589	13,273	0	20,000	9,051	97,811	Special revenue
Litigation Recovery	250,619	168,438	0	215,000	0	419,057	General
Indirect Costs	3,914,351	78,682	524,680	1,800,000	1,419,653	3,098,060	General
Unemployment Insurance	830,938	26,794	0	270,000	17,382	840,350	Special revenue
Teacherage	0	0	0	0	0	0	Special revenue
Insurance Refund	78,194	2,542	0	1,000	0	80,736	Special revenue
Grants and Gifts to Teachers	0	0	0	0	0	0	Special revenue
Advertisement	1,959	12,780	0	50,000	14,050	689	General
Career Technical Education	1,518,137	2,422,838	0	2,405,970	1,535,007	2,405,968	Special revenue
Arizona Industry Credentials Incentive	0	119	0	191	119	0	Special revenue
Impact Aid Revenue Bond Building	0	0	0	0	0	0	Capital projects
Debt Service	16,689,611	18,079,577	0	17,441,525	17,441,525	17,327,663	Debt service
Emergency Deficiencies Correction	0	0	0	0	0	0	Capital projects
Building Renewal Grant	60,507	6,107,765	0	9,513,933	6,103,185	65,087	Capital projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt service
Student Activities	1,151,914	1,405,914	0	1,400,000	1,444,213	1,113,615	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	
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	9,341,774	18,938,712	0	15,000,000	18,794,923	9,485,563	Internal services
Intergovernmental Agreements	528,047	245,334	0	200,000	179,957	593,424	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 2025.

(2) The District's actual fund balance reserve for FY 2025 was: 11,076,275

CTDS number 070289000

I certify that the Annual Financial Report of Dysart Unifited School District, Maricopa County, for fiscal year 2025 was approved by the Governing Board on October 6, 2025, 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	2024	2025
Attending	21,780.8364	21,758.7298

2025 Tax Rates:	Primary	Secondary
	3.4906	2.0170

Instructions

Rev. 8/25 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				145,796,544	132,329,387		
Special Education				53,752,518	49,725,737		
Pupil Transportation				15,033,375	12,058,888		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				1,075,392	1,018,115		
Budget-controlled funds (A.R.S. §§15-304 and 15-977)							
Maintenance and Operation total	16,228,561	196,347,865	(1,716,379)	215,657,829	195,132,127	15,727,920	General
Classroom Site Funds	23,342,458	21,982,823		43,502,617	21,298,556	24,026,725	Special revenue
Unrestricted Capital Outlay	5,834,004	16,044,290	0	21,913,116	9,367,800	12,510,494	General
Adjacent Ways	0	0	0	0	0	0	Capital projects
Federal projects	8,640,110	22,909,920	(349,430)	16,709,827	15,767,362	15,433,238	
State projects	924,417	1,394,219	0	4,224,698	2,205,474	113,162	
Cash-controlled funds (A.R.S. §15-304)							
Instructional Improvement	4,071,638	1,836,477		1,000,000	943,479	4,964,636	Special revenue
Bond Building	0	0	0	0	0	0	Capital projects
Condemnation	0	0	0	0	0	0	Capital projects
Energy and Water Savings	1,306,115	19,712	1,716,379	1,716,379	1,716,379	1,325,827	Capital projects
New School Facilities	0	0		0	0	0	Capital projects
County, City, and Town Grants	0	0	0	0	0	0	Special revenue
English Language Learner	(15,656)	106,392	0	226,102	226,102	(135,366)	Special revenue
Compensatory Instruction	0	0	0	0	0	0	Special revenue
School Plant Fund	1,255,778	203,262	9,948	530,000	589	1,468,399	Special revenue
Food Service	5,529,475	12,871,658	(175,250)	13,500,000	12,029,311	6,196,572	Special revenue
Civic Center	981,104	1,768,750	0	1,000,000	974,829	1,775,025	Special revenue
Community School	6,186,110	5,664,079	0	5,000,000	5,426,213	6,423,976	Special revenue
Auxiliary Operations	2,985,346	1,449,341	0	1,800,000	1,271,583	3,163,104	General
Extracurricular Activities Fees	856,441	890,427	0	850,000	713,986	1,032,882	Special revenue
Gifts and Donations	4,282,680	1,042,641	0	900,000	436,422	4,888,899	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	284,429	9,393	89,834	400,000	56,056	327,600	General
Textbooks	93,589	13,273	0	20,000	9,051	97,811	Special revenue
Litigation Recovery	250,619	168,438	0	215,000	0	419,057	General
Indirect Costs	3,914,351	78,682	524,680	1,800,000	1,419,653	3,098,060	General
Unemployment Insurance	830,938	26,794	0	270,000	17,382	840,350	Special revenue
Teacherage	0	0	0	0	0	0	Special revenue
Insurance Refund	78,194	2,542	0	1,000	0	80,736	Special revenue
Grants and Gifts to Teachers	0	0	0	0	0	0	Special revenue
Advertisement	1,959	12,780	0	50,000	14,050	689	General
Career Technical Education	1,518,137	2,422,838	0	2,405,970	1,535,007	2,405,968	Special revenue
Arizona Industry Credentials Incentive	0	119	0	191	119	0	Special revenue
Impact Aid Revenue Bond Building	0	0	0	0	0	0	Capital projects
Debt Service	16,689,611	18,079,577	0	17,441,525	17,441,525	17,327,663	Debt service
Emergency Deficiencies Correction	0	0	0	0	0	0	Capital projects
Building Renewal Grant	60,507	6,107,765	0	9,513,933	6,103,185	65,087	Capital projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt service
Student Activities	1,151,914	1,405,914	0	1,400,000	1,444,213	1,113,615	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	
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	9,341,774	18,938,712	0	15,000,000	18,794,923	9,485,563	Internal services
Intergovernmental Agreements	528,047	245,334	0	200,000	179,957	593,424	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 2025.

(2) The District's actual fund balance reserve for FY 2025 was: 11,076,275

District name Dysart Unified **County** Maricopa **CTDS number** 070289000

Instructions

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.

	Funds														
A. Ending fund balance amounts and planned uses	**General fund***			**Capital projects fund**				**Special revenue 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**	**Debt service funds**	**Permanent fund**	**Enterprise funds**	**Internal service funds**	**Total all funds**
Prior year ending fund balance															
1. Ending fund balance reported in FY 2024 AFR	16,228,561	5,834,004	22,982,581	0	0	0	1,366,622	23,342,458	(1,698,670)	22,537,662	16,689,611	0	0	9,869,821	117,152,650
Current year ending fund balance															
2. Total FY 2025 ending fund balance	15,727,920	12,510,494	26,995,813	0	0	0	1,390,914	24,026,725	447,995	26,264,604	17,327,663	0	0	10,078,987	134,771,115
FY 2025 ending fund balance details:															
3.a Fund deficit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.b Fund balance exceeding budget capacity in budget-controlled funds	0	0		0		0		0	0						0
3.c Planned to be spent in FY 2026 to support budgeted spending	7,176,186	11,721,820	26,995,813	0	0	0	1,390,914	23,238,051	447,995	26,264,604		0	0	10,078,987	107,314,370
3.d Maintained for debt retirement after FY 2026										0	17,327,663	0	0	0	17,327,663
3.e Maintained for capital projects after FY 2026		0	0	0	0	0	0	0	0	0		0	0	0	0
3.f Maintained for retirement contributions after FY2026	0	0	0	0	0	0	0	0	0	0		0	0	0	0
3.g Maintained for self-insurance or OPEB after FY 2026														0	0
3.h Maintained for future financial stability	8,551,734	788,674	0	0	0	0	0	788,674	0	0		0	0	0	10,129,082
3.i *other purposes (Specify)*	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
3.k Total FY 2025 ending fund balance	15,727,920	12,510,494	26,995,813	0	0	0	1,390,914	24,026,725	447,995	26,264,604	17,327,663	0	0	10,078,987	134,771,115
FY 2025 ending fund balance classification															
4.a Nonspendable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.b Restricted	0	0	0	0	0	0	0	24,026,725	447,995	26,264,604	17,327,663	0	0	10,078,987	78,145,974
4.c Committed	0	0	0	0	0	0	1,390,914	0	0	0	0	0	0	0	1,390,914
4.d Assigned	8,551,734	788,674	0	0	0	0	0	0	0	0	0	0	0	0	9,340,408
4.e Unassigned	7,176,186	11,721,820	26,995,813	0	0	0	0	0	0	0	0	0	0	0	45,893,819
4.f Total (amount must agree to line 3.k above)	15,727,920	12,510,494	26,995,813	0	0	0	1,390,914	24,026,725	447,995	26,264,604	17,327,663	0	0	10,078,987	134,771,115

*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

		Governing Board policy number (N/A if no adopted policy exists):
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	3-101.01

If question 1 was answered yes, complete the table below to describe the District's specific FY 2025 targeted and actual fund balance reserve amounts and methods used to establish those targeted fund balance reserve amounts. Type "n/a" in any unused cells to clear orange shading.

2. **Fund(s)**	**Targeted FY 2025 fund balance reserve amount(s)**	**Actual FY 2025 fund balance reserve amount(s)**	**Method used to establish a targeted fund balance reserve amount**
001	8,551,734	8,551,734	In alignment with Governing Board policy, the District maintains a minimum fund balance reserve of 4%.
610	788,674	788,674	In alignment with Governing Board policy, the District maintains a minimum fund balance reserve of 4%.
010	1,735,867	1,735,867	While Governing Board policy does not specify a required carryforward for Classroom Site Fund (CSF), it is reported in the State budget forms, and sufficient carryforward must be maintained to meet employee compensation obligations.
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
Total:	11,076,275	11,076,275	

3. The District plans to take the following actions related to its ending fund balance in FY 2026 and thereafter:

The District will adhere to Governing Board policy regarding minimum carryforward amounts. It is also recognized that additional reserves are necessary to ensure operational stability and to adequately support the needs of aging facilities.

District name Dysart Unified | County Maricopa | CTDS number 070289000

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	Total expenditures Actual	
English Language Learner Fund 071											
Revenues											
3200 Restricted revenue from state sources	1.	106,392									1.
Investment income and other revenues	2.	0									2.
Total revenues (lines 1 and 2)	3.	106,392									3.
Expenditures											
1000 Instruction	4.		171,441	54,661	0	0	0	0	226,102	226,102	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.	106,392	171,441	54,661	0	0	0	0	226,102	226,102	13.
Compensatory Instruction Fund 072											
Revenues											
3200 Restricted revenue from state sources	14.	0									14
Investment income and other revenues	15.	0									15.
Total revenues (lines 14 and 15)	16.	0									16.
Expenditures											
1000 Instruction	17.		0	0	0	0	0	0	0	0	17.
2000 Support services											
2100 Students	18.		0	0	0	0	0	0	0	0	18.
2200 Instructional staff	19.		0	0	0	0	0	0	0	0	19.
2300 General administration	20.		0	0	0	0	0	0	0	0	20.
2400 School administration	21.		0	0	0	0	0	0	0	0	21.
2500 Central services	22.		0	0	0	0	0	0	0	0	22.
2600 Operation & maintenance of plant	23.		0	0	0	0	0	0	0	0	23.
2700 Student transportation	24.		0	0	0	0	0	0	0	0	24.
2900 Other	25.		0	0	0	0	0	0	0	0	25.
Total (*must agree with the AFR page 6, line 4)*	26.	0	0	0	0	0	0	0	0	0	26.