



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
2026

Signature/Date	Signature/Date
<u>Dawn Dwyer 10/5/2026</u>	_____
<u>Denise G. Kelly 10/5/26</u>	_____
<u>Mary Jane Zwick 10/5/2026</u>	_____
<u>Shirley R. 10-5-26</u>	_____
<u>10-5-26</u>	_____

District website link of posted AFR <https://www.dysart.org/mainsite/panels/finance-department/53/district-budget>

The annual financial report file(s) for FY 2026 uploaded to the Arizona Department of Education's website on
10/08/2026 contain(s) the data for the annual financial report described above.
Date

John Croteau, Ed.D.
Superintendent signature

Dr. John Croteau
Superintendent (typed name)

Francie Wolfe-Baumann
District contact employee

Marydel Speidell
Business Manager signature

Marydel Speidell
Business Manager (typed name)

(623)-876-7000
Telephone number

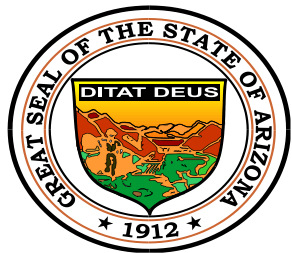
francie.wolfe-baumann@dysart.org
Email

Total expenditures by fund	
1. Maintenance & Operation (from page 2, line 32)	\$ 199,297,984
2. Classroom Site Funds (from page 3, line 13)	\$ 21,984,164
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 14,493,646

District name Dysart Unified School District

County Maricopa

CTDS number 070289000



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District name Dysart Unified School District

County Maricopa

CTDS number 070289000

Funds available

Beginning fund balance (1)

Revenues

1000 Local

1110	Property taxes
1140	Penalties and interest on taxes
1200	Revenue from local governmental units other than districts
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
1600	Food Service
1750	Revenue from enterprise and student activities
1755	Revenue from fees paid on a student's behalf with grant monies
1790	Extracurricular activities fees tax credit
1800	Revenue from community services activities
1910	Rentals
1920	Contributions and donations from private sources
1950	Miscellaneous revenues from other districts
1960	Miscellaneous revenues from other local governmental units
Other (specify) (2)	
1980	
Total Local Revenues (lines 2-29)	

2000 County

2110	County School Fund
2210	Special County School Reserve Fund
Other (specify)	
Total County Revenues (lines 31-33)	

3000 State

3100	Unrestricted
3110	State Equalization Assistance
3120	Additional State Aid
3200	Restricted
Other (specify)	
Total State Revenues (lines 35-39)	

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 41-48)	

Total fund revenue (lines 30, 34, 40, and 49)

5000 Other Financing Sources

5100	Issuance of bonds
5200	Fund transfers-in
5300	Proceeds from the disposal of real or personal property
5400	Capital contributions
5500	Lease proceeds
5600	Other long-term debt proceeds
5700	Unusual or infrequent items
Other (specify)	
Total Other Financing Sources (lines 51-58)	

Total funds available (lines 1, 50, and 59)

Total expenditures

6900 Other Financing Uses

6910, 6930	Transfers-out
6940	Payment to escrow agent for defeasance of debt
6950	Unusual or infrequent items
Other (specify)	
Total Other Financing Uses (lines 62-65)	

Total expenditures and other financing uses (lines 61 plus 66)

Ending fund balance (line 60 minus line 67) (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. 15,727,923	12,510,494	0	0	17,327,663	1.

2. 80,033,373	5,152,040	0		17,633,888	0.
3. 0					0.
4. 0	0			0	0.
5. 8,319	536	0		1,509	(1).
6. 0	0			0	0.
7. 0	0			0	0.
8. 0	0			0	0.
9. 0	0			0	0.
10. 0	0			0	0.
11. 0	0			0	0.
12. 0	0			0	0.
13. 0	0			0	0.
14. 0	0			0	0.
15. 0	0			0	0.
16. 0	0			0	0.
17. 0	0			0	0.
18. 0	0			0	0.
19. 358,136	455,315	0	0.	359,930	3,299,625
20. 0	0			0	2,445,632
21. 0	0			0	2,623,977
22. 0	0			0	2,712
23. 0	0			0	853,562
24. 0	0			0	7,423,011
25. 0	0			0	152,668
26. 0	0			0	1,372,521
27. 0	0			0	2,387,496
28. 0	0			0	264,088
29. 8,417	0	0	0	0	19,857,194
30. 80,408,245	5,607,891	0	0	17,995,327	40,682,485

31. 0	0				0.
32. 0	0				0.
33. (3,786)	(298)				1.
34. (3,786)	(298)				1.

35. 1,360,546	1,531,216				1.
36. 106,804,569	6,436,266				0.
37. 16,587,053	1,233,159				(1).
38.					33,847,712
39. 0	(1)			0	0.
40. 124,752,168	9,200,640			0	33,847,712

41. 0					0.
42. 0					4,360,047
43.					72,245
44.					21,046,746
45. 0					0.
46. 0					0.
47. 0					2,659,728
48. 0				0	0.
49. 0				0	28,138,766

50. 205,156,627	14,808,233	0	0	17,995,327	102,668,964
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51.			0	0	0.
52. 0	0	0	0	0	2,291,141
53. 0	0	0	0	0	27,258
54. 0	0	0	0	0	0.
55. 0	0	0	0	0	0.
56. 0	0	0	0	0	0.
57. 0	0	0	0	0	0.
58. 0	0	0	0	0	0.
59. 0	0	0	0	0	2,318,399

60. 220,884,550	27,318,727	0	0	35,322,990	104,987,363
61. 199,297,984	14,493,646	0	0	17,577,425	99,751,328

62. 1,778,370	0	0	0	0	512,771
63. 0	0	0	0	0	0.
64. 0	0	0	0	0	0.
65. 0	0	0	0	0	0.
66. 1,778,370	0	0	0	0	512,771

67. 201,076,354	14,493,646	0	0	17,577,425	100,264,099
68. 19,808,196	12,825,081	0	0	17,745,565	

(1) The Maintenance and Operation fund beginning fund balance includes the revolving account cash balance of 0 at 7/1/25.

(2) Object 1940—Government Property Lease Excise Tax revenue included on line 29 is 0

(3) The Maintenance and Operation fund ending fund balance includes the revolving account cash balance of 0 at 6/30/26.

(4) Debt Service fund, interest expenditures amount: 1,880,425

District name		Dysart Unified School District		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			% Increase/ decrease in actual										
								Budget	Actual	Prior year actual											
100 Regular education																					
1000 Instruction	1.		50,911,069	16,133,265	2,981,756	799,200	26,080	80,972,893	70,851,370	74,740,263	-5.2%	1.									
2000 Support services																					
2100 Students	2.		5,617,882	1,767,704	319,728	42,256	2,612	7,844,553	7,750,182	7,548,571	2.7%	2.									
2200 Instructional staff	3.		3,651,467	1,020,388	939,499	28,730	41,000	6,265,573	5,681,084	4,887,161	16.2%	3.									
2300 General administration	4.		907,610	392,675	778,579	2,108	44,937	2,034,616	2,125,909	2,020,293	5.2%	4.									
2400 School administration	5.		7,905,037	2,513,026	335,662	60,137	11,258	10,947,505	10,825,120	10,583,232	2.3%	5.									
2500 Central services	6.		4,106,268	1,286,952	1,293,263	43,859	134,161	7,038,111	6,864,503	6,442,264	6.6%	6.									
2600 Operation & maintenance of plant	7.		4,520,377	1,524,741	12,478,057	6,962,385	9,764	25,626,507	25,495,324	23,572,728	8.2%	7.									
2900 Other	8.		0	0	0	0	0	0	0	0	0.0%	8.									
3000 Operation of noninstructional services	9.		374,020	87,662	135	1,814	0	330,709	463,631	456,157	1.6%	9.									
610 School-sponsored cocurricular activities	10.		133,938	26,300	851	942	2,775	180,756	164,806	157,082	4.9%	10.									
620 School-sponsored athletics	11.		1,313,611	239,593	263,423	50,384	58,994	2,016,289	1,926,005	1,841,200	4.6%	11.									
630 Other instructional programs	12.		0	0	0	0	0	0	0	0	0.0%	12.									
700, 800, 900 Other programs	13.		68,116	13,177	3,501	0	0	0	84,794	80,436	5.4%	13.									
Subtotal (lines 1-13)	14.		79,509,395	25,005,483	19,394,454	7,991,815	331,581	143,257,512	132,232,728	132,329,387	-0.1%	14.									
200 and 300 Special education																					
1000 Instruction	15.		18,041,001	5,959,771	12,197,951	5,756	0	36,476,887	36,204,479	33,021,585	9.6%	15.									
2000 Support services																					
2100 Students	16.		11,122,194	3,058,947	2,262,231	195	0	16,648,989	16,443,567	15,581,660	5.5%	16.									
2200 Instructional staff	17.		1,106,175	314,591	5,047	611	500	1,454,864	1,426,924	1,108,972	28.7%	17.									
2300 General administration	18.		0	0	0	0	0	500	0	0	0.0%	18.									
2400 School administration	19.		0	0	0	0	0	0	0	0	0.0%	19.									
2500 Central services	20.		4,315	875	3,118	0	0	12,500	8,308	6,331	31.2%	20.									
2600 Operation & maintenance of plant	21.		0	0	315	0	0	145,751	315	7,189	-95.6%	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.		30,273,685	9,334,184	14,468,662	6,562	500	54,739,491	54,083,593	49,725,737	8.8%	24.									
400 Pupil transportation										25.		5,782,696	2,165,419	2,879,716	1,287,646	1,861	14,496,276	12,117,338	12,058,888	0.5%	25.
510 Desegregation										26.		0	0	0	0	0		0	0	0.0%	26.
(from districtwide desegregation expenditures, page 2, line 44)										26.		0	0	0	0	0		0	0	0.0%	26.
530 Dropout prevention programs										27.		0	0	0	0	0		0	0	0.0%	27.
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%	29.
540 Joint career and technical education and vocational education center										30.		0	0	0	0	0		0	0	0.0%	30.
550 K-3 Reading program										31.		517,741	168,585	111,993	66,006	0	1,132,667	864,325	1,018,115	-15.1%	31.
Total expenditures (lines 14, 24-26, 29-31)										32.		116,083,517	36,673,671	36,854,825	9,352,029	333,942	222,516,393	199,297,984	195,132,127	2.1%	32.
FY 2026 budgeted carryforward amount (included in total budget expenditures on line 32)								8,890,447													

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.	22,400,654											
Interest income and other revenues	2.	998,573											
Total revenues (lines 1 and 2)	3.	23,399,227											
Expenditures													
1000 Instruction	4.		16,860,168	4,238,904	0	0	0	0	42,313,227	21,099,072	20,234,889	4.3%	
2100 Support services - students	5.		219,722	49,977	0	0	0	0	302,211	269,699	237,612	13.5%	
2200 Support services - instructional staff	6.		80,300	17,326	517,767	0		0	1,002,656	615,393	826,055	-25.5%	
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.		17,160,190	4,306,207	517,767	0	0	0	45,439,014	21,984,164	21,298,556	3.2%	
Total Classroom Site Fund	13.	24,026,726	23,399,227	17,160,190	4,306,207	517,767	0	0	47,259,934	21,984,164	21,298,556	3.2%	25,441,789
FY 2026 budgeted carryforward amount (included in total budget expenditures on line 13)									1,820,920				

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	1,690,676		1,914,136			0	4,825,211	3,604,812	2,984,432	20.8%
2000 Support services												
2100, 2200 Students and instructional staff	3.	0	0	412,996	221,316			0	1,935,350	634,312	1,062,631	-40.3%
2300, 2400, 2500, 2900 Administration	4.	0		1,308,323	565,394		0	1	1,881,096	1,873,718	1,247,741	50.2%
2600 Operation & maintenance of plant	5.	0		2,728	3,697,468			(1)	3,667,096	3,700,195	1,234,095	199.8%
2700 Student transportation	6.	0		71,015	2,180,204			0	3,752,090	2,251,219	1,080,650	108.3%
3000 Operation of noninstructional services	7.	0		0	116,342			0	0	116,342	18,476	529.7%
4000 Facilities acquisition and construction	8.	0		0	9,009			2,251,065	9,375,000	2,260,074	1,588,666	42.3%
5000 Debt service	9.					52,974	0		818,745	52,974	151,109	-64.9%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	1,690,676	1,795,062	8,703,869	52,974	0	2,251,065	27,285,757	14,493,646	9,367,800	54.7%

FY 2026 budgeted carryforward amount (included in total budget expenditures on line 10)

1,031,169

(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

Actual0

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.	27,285,757	14,493,646	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.	9,375,000	1,962,014	0	0	0	0	0	0	4.
6655 Short-term noninstructional software subscription	5.	2,095,940	1,795,062	0	0	0	0	0	0	5.
6710 Land and improvements	6.	0	9,009	0	0	0	0	0	0	6.
6720 Buildings and improvements	7.	0	0	0	0	0	0	0	0	7.
6731, 6732, 6733, and 6740 Furniture and equipment	8.	5,137,997	2,990,315	0	0	0	0	0	0	8.
6734, 6735, 6736 and 6741 Vehicles	9.	3,142,219	2,001,649	0	0	0	0	0	0	9.
6737, 6738, 6739 and 6742 Technology-related hardware and software	10.	4,198,918	3,702,898	0	0	0	0	0	0	10.
6831, 6832, 6833 Redemption of principal	11.	808,745	52,974	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.	24,768,819	12,513,921	0	0	0	0	0	0	13.
Total amounts reported on lines 2 through 12 above for:										
Renovation	14.	9,375,000	10,551,905	0	0			0	0	14.
New construction	15.	0	0	0	0	0	0	0	0	15.
Other	16.	15,393,819	1,962,014	0	0	0	0	0	0	16.
Total (lines 14-16)	17.	24,768,819	12,513,919	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, 2026	
Land and improvements	87,032,8281.
Buildings and improvements	503,565,2172.
Furniture, equipment, vehicles, and technology	52,567,8483.
Construction in progress	2,952,2074.
Total	646,118,1005.

District name Dysart Unified School District

County Maricopa

CTDS number 070289000

Federal and State Projects

Federal projects

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

Total COVID-19 federal relief funds included in lines above

State projects

400 Vocational Education
410 Early Childhood Block Grant
420 Ext. School Yr. - Pupils with Disabilities
425 Adult Basic Education
430 Chemical Abuse Prevention Programs
435 Academic Contests
450 Gifted Education
456 College Credit Exam Incentives
460 Environmental Special Plate
465-499 Other State Projects
Total State project funds (lines 23-32)

Total federal and State projects (lines 21 and 33)

	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.	(240,367)	4,832,787	(145,580)	5,429,419	4,828,847	(382,007)	Special revenue
2.	48,431	826,381	(26,496)	1,318,813	877,362	(29,046)	Special revenue
3.	(101,442)	479,675	(13,928)	589,566	461,208	(96,903)	Special revenue
4.	0	0	0	0	0	0	Special revenue
5.	4,525	229,023	(7,045)	283,778	236,773	(10,270)	Special revenue
6.	0	0	0	0	0	0	Special revenue
7.	0	0	0	0	0	0	Special revenue
8.	(136,920)	4,348,013	(124,233)	4,322,383	4,280,287	(193,427)	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.	(42,139)	543,279	(15,737)	541,325	527,829	(42,426)	Special revenue
13.	0	0	0	0	0	0	Special revenue
14.	15,098,403	4,888,427	0	3,123,340	4,499,227	15,487,603	General
15.	0	0	0	0	0	0	General
16.	0	0	0	0	0	0	General
17.	802,748	282,413	0	290,000	281,789	803,372	Special revenue
18.	0	0	0	0	0	0	General
19.	0	1,710,645	0	1,698,743	1,710,645	0	Special revenue
20.	0	0	0	0	0	0	Capital projects
21.	15,433,239	18,140,643	(333,019)	17,597,367	17,703,967	15,536,896	
22.	0	0	0		0	0	
23.	0	237,361	0	234,740	237,361	0	Special revenue
24.	0	196,791	0	186,523	97,015	99,776	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.	36,149	52,950	0	50,000	29,395	59,704	Special revenue
31.	0	0	0	0	0	0	Special revenue
32.	77,011	916,974	0	897,207	1,061,393	(67,408)	Special revenue
33.	113,160	1,404,076	0	1,368,470	1,425,164	92,072	
34.	15,546,399	19,544,719	(333,019)	18,965,837	19,129,131	15,628,968	

(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.

Other financing sources including transfers-in 5000 (1)	Other financing uses including transfers-out 6900 (1)	
0	145,580	1.
0	26,496	2.
0	13,928	3.
0	0	4.
0	7,045	5.
0	0	6.
0	0	7.
0	124,233	8.
0	0	9.
0	0	10.
0	0	11.
0	15,737	12.
0	0	13.
0	0	14.
0	0	15.
0	0	16.
0	0	17.
0	0	18.
0	0	19.
0	0	20.
0	0	22.

Other financing sources (2)	Other financing uses (2)	
0	0	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.

		Beginning fund balance	Revenues	Net other financing sources and including transfers and unusual or infrequent items.	Expenditures		Ending fund balance	
		Actual	Actual	Actual	Budget	Actual	Actual	
	1.	4,964,636	2,000,809		1,100,000	928,659	6,036,786	1.
	2.	0	0	0	0	0	0	2.
Other funds	3.	(135,366)	209,019	0	97,409	97,410	(23,757)	3.
020 Instructional Improvement	4.	0	0	0	0	0	0	4.
050 County, City, and Town Grants	5.	1,468,400	208,353	10,115	500,000	0	1,686,868	5.
071 English Language Learner (1)	6.	1,775,025	1,859,686	0	950,000	1,182,266	2,452,445	6.
072 Compensatory Instruction (1)	7.	6,423,976	5,877,177	0	5,700,000	6,108,950	6,192,203	7.
500 School Plant	8.	3,163,103	1,535,611	0	1,100,000	1,213,078	3,485,636	8.
515 Civic Center	9.	1,032,882	895,132	0	850,000	882,262	1,045,752	9.
520 Community School	10.	4,888,899	1,559,001	0	1,600,000	891,887	5,556,013	10.
525 Auxiliary Operations	11.	0	0	0	0	0	0	11.
526 Extracurricular Activities Fees Tax Credit	12.	0	0	0	0	0	0	12.
530 Gifts and Donations	13.	0	0	0	0	0	0	13.
535 Career & Technical Education Projects	14.	327,600	11,131	17,143	400,000	38,294	317,580	14.
540 Fingerprint	15.	97,810	14,431	0	20,000	12,216	100,025	15.
545 School Opening	16.	419,057	68,538	0	223,000	1,800	485,795	16.
550 Insurance Proceeds	17.	3,098,060	73,442	512,770	1,815,079	1,316,244	2,368,028	17.
555 Textbooks	18.	840,351	30,115	0	270,000	0	870,466	18.
565 Litigation Recovery	19.	0	0	0	0	0	0	19.
570 Indirect Costs	20.	80,736	2,893	0	1,000	0	83,629	20.
575 Unemployment Insurance	21.	0	0	0	0	0	0	21.
580 Teacherage	22.	689	18,404	0	50,000	0	19,093	22.
585 Insurance Refund	23.	2,405,968	2,474,752	0	2,400,000	1,905,342	2,975,378	23.
590 Grants and Gifts to Teachers	24.	0	0	0	0	0	0	24.
595 Advertisement	25.	0	0	0	0	0	0	25.
596 Career Technical Education	26.	0	0	0	0	0	0	26.
597 Arizona Industry Credentials Incentive	27.	0	0	0	0	0	0	27.
639 Impact Aid Revenue Bond Building	28.	1,325,826	23,173	1,778,370	1,778,370	1,778,370	1,348,999	28.
650 Gifts and Donations—Capital	29.	0	0	0	0	0	0	29.
660 Condemnation	30.	65,087	7,997,102	0	7,990,572	7,983,973	78,216	30.
665 Energy and Water Savings	31.	0	0		0	0	0	31.
686 Emergency Deficiencies Correction	32.	0	0	0	0	0	0	32.
691 Building Renewal Grant	33.	0	0	0	0	0	0	33.
695 New School Facilities	34.	0	0	0	0	0	0	34.
720 Impact Aid Revenue Bond Debt service	35.	1,113,615	1,451,851		1,400,000	1,280,821	1,284,645	35.
750 Permanent Funds	36.	0	0	0	0	0	0	36.
800-849 Trust and Custodial Funds	37.	0	0	0	0	0	0	37.
850 Student Activities	38.	0	0	0	0	0	0	38.
855 Employee Insurance Program Withholdings	39.	0	0	0	0	0	0	39.
865 State Income Tax Withholdings	1.	9,485,563	19,824,563	0	20,000,000	20,032,550	9,277,576	1.
900-949 Enterprise Funds	2.	593,423	290,308	0	200,000	257,995	625,736	2.
Internal Service Funds 950-989	3.	0	0	0	0	0	0	3.
960	4.	0	0	0	0	0	0	4.
955 Intergovernmental Agreements								

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

Instructional Improvement Fund 020	Budget	Actual
Expenditures		
Teacher compensation increases	550,000	891,159
Class size reduction	0	0
Dropout prevention programs	0	0
Instructional improvement programs	550,000	37,500
Total expenditures (lines 1-4)	1,100,000	928,659
Total expenditures from accounting data		928,659

Check this box if your district did not have expenditures in the Instructional Improvement Fund ☐

Arizona Industry Credentials Incentive Fund 597	Budget	Actual
Expenditures		
Teacher instructional costs and professional development		0
Student certification, credentialing, or licensure costs		0
Developmental costs		0
Instructional hardware, software, or supplies		0
Career exploration		0
Total expenditures (lines 1-5)	0	0
Total expenditures from accounting data		0

Other financing sources including transfers-in and unusual or infrequent items 5000	Other financing uses including transfers-out and unusual or infrequent items 6900	
		1.
	0	2.
	0	3.
	0	4.
10,115	0	5.
0	0	6.
0	0	7.
0	0	8.
0	0	9.
0	0	10.
0	0	11.
0	0	12.
0	0	13.
17,143	0	14.
0	0	15.
0	0	16.
512,770	0	17.
0	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.
1,778,370	0	28.
0	0	29.
0	0	30.
		31.
0	0	32.
0	0	33.
0	0	34.
		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.

District name Dysart Unified School District

County Maricopa

CTDS number 070289000

A. Bonds and short-term debt

1. Bonds outstanding, July 1, 2025	38,715,000	1.
2. Bonds issued during FY 2026	0	2.
3. Bonds retired during FY 2026	(16,180,000)	3.
4. Bonds outstanding, June 30, 2026	22,535,000	4.
5. Short-term debt outstanding, July 1, 2025	0	5.
6. Short-term debt outstanding, June 30, 2026	0	6.

B. District assessed valuation and other district information

1. FY 2026 Assessed valuations and tax rates		
a. Primary	2,384,161,475.0000	Tax rate 3.2309
b. Secondary	2,384,161,475.0000	Tax rate 1.8722
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 2026)

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)	136,272,855
2. Classroom supplies (function 1000, object code 6600)	4,118,676
3. Administration (functions 2300, 2400, 2500, & 2900)	23,601,413
4. Support services—students (function 2100)	28,627,381
5. All other support services & operations (functions 2200, 2600, 2700, 3100, & 3400)	67,633,622
6. Total current expenditures	260,253,947
7. Total current expenditures from federal funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	16,600,037
8. Total current expenditures from state and local funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	243,653,910

E. Other long-term debt

1. Other principal (object 6832)	52,974
2. Other interest (object 6842)	0
3. Instructional software subscriptions (more than 12 months) principal (object 6833)	4,090
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)

180,383

H. Cash and investments held at June 30, 2026

1. Sinking funds	17,745,565
2. Bond funds	0
3. Other funds, except for any employee retirement funds	115,332,479

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

1. Average salary of all teachers employed in FY 2026	57,994
2. Average salary of all teachers employed in FY 2025	57,408
3. Increase in average teacher salary from prior year	586
4. Percentage increase	1.0%

Comments on average salary calculation (optional):

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

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

- Substitute teachers (functions 1000, 2213 & 3300, object codes 6105-6109)
- Classroom teacher base salaries (functions 1000 & 3300, object codes 6110-6114)
 - Classroom teachers in their first 3 years as defined by A.R.S. §15-941(E)
 - Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)
- Classroom teacher performance pay (functions 1000 & 3300, object codes 6115-6119)
- Classroom teacher payments not related to additional duties (function 1000 & 3300, object codes 6120-6129)
- Classroom teacher payments related to additional duties (all functions, object cods 6130-6139)
- Other certified staff (all functions, object codes 6140-6149)

Salaries	FTE
885,044	
68,484,223	1,109.12
20,470,276	374.25
48,013,947	734.88
7,014,828	
2,677,946	
4,173,083	
26,141,114	

7. In FY 2026, 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:

- Increasing base salary by granting years of experience on its salary schedule? (yes or no)
- Making payments in addition to their base salary? (yes or no)

No

No

8. Total certified salary payments from accounting data

109,376,237

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

- Areas of identification [A.R.S. §15-203(A)(15)]
1. Quantitative reasoning

2. Verbal reasoning

3. Nonverbal reasoning

4. Total duplicated enrollment (lines 1-3)

Grade													
K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2	14	20	32	70	53	42	59	42	54	33	52	34	507
0	2	6	16	20	21	18	16	25	26	17	25	24	216
2	5	8	23	28	41	49	44	43	65	43	41	48	440
4	21	34	71	118	115	109	119	110	145	93	118	106	1,163

B. M&O special education programs by type (A.R.S. § 15-761)

1. Total all disability classifications

2. Gifted education

3. Remedial education

4. ELL incremental costs

5. ELL compensatory instruction

6. Vocational and technological education (non-CTED)

7. Career education

8. Career technical education (CTED programs in 300 range)

9. Total (lines 1-8)

Program 200 & 300 budget	Program 200 & 300 actual
51,526,005	51,194,835
145,079	61,855
0	0
316,591	268,987
0	0
0	0
2,751,816	2,557,916
54,739,491	54,083,593

10. IEP required pupil transportation costs
coded within program 400

5,246,081	4,985,562
-----------	-----------

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

Actual expenditures for all gifted programs:

K-8	\$	61,664
9-12	\$	191
Total	\$	61,855

D. Expenditures for audit services

1. Nonfederal audit expenditures - M&O fund

2. Federal audit expenditures - all funds
- 6350

6330
- | Budget | Actual |
|--------|--------|
| 49,252 | 69,125 |
| 7,158 | 7,735 |
1.

2.

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

Actual expenditures made in FY 2026

\$	0
----	---

F. Tuition

1. Tuition to other Arizona districts (object 6561)

2. Tuition to other out-of-state districts (object 6562)

3. Tuition to private schools (object 6563)

4. Tuition to ed schools\coops\IGAs (object 6564)

5. Tuition to ed schools\coops\IGAs (object 6569)

6. Total (lines 1-5)

Tuition expenditures
0
0
5,835,693
0
0
5,835,693

7. Total capital tuition expenditures included in lines above
- 0

(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.

G. Special Education Current Expenditures from All Funds

1. Current expenditures for public elementary-secondary special education programs
(Program 200, Functions 1000, 2000, 3100, 3200, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 682X, 689X, excluding Objects 6511, 6512, 6561, 6562, 6591, 6592)

2. Instructional expenditures for public elementary-secondary special education programs
(Program 200, Function 1000, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 689X, excluding Objects 6561, 6562, 6591, 6592)

3. Student support services expenditures for public elementary-secondary special education programs (Program 200, Function 2100, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 689X, excluding Objects 6591, 6592)

4. Instructional staff support services expenditures for public elementary-secondary special education programs (Program 200, Function 2200, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 689X, excluding Objects 6591, 6592)

5. Student Transportation support services expenditures for public elementary-secondary special education programs (Program 420, Function 2700, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 689X, excluding Objects 6511, 6512, 6591, 6592)

Amount
62,236,901
39,566,360
18,215,595
4,158,387
5,051,098

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

Funds 001-799 (excluding 575)	Programs 100-630										Programs 700-900	Total
	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and fees 6810	Judgments against a district 6820	Redemption of principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	Miscellaneous and charges for district services 6885, 6886, 6890	All object codes (excluding 6900)	
1000 Instruction	1. 90,616,808	27,533,165	17,610,331	4,137,878	2,585,547	129,271				466,059	0	143,079,059
2000 Support services												
2100 Students	2. 19,402,988	5,613,574	2,916,327	650,874	28,615	4,346				66,470	26	28,683,220
2200 Instructional staff	3. 9,200,146	2,486,025	2,250,467	565,735	483,860	61,105				1,642	0	15,048,980
2300 General administration	4. 907,610	392,675	780,681	79,070	15,192	15,640	0			30,447	0	2,221,315
2400 School administration	5. 7,970,510	2,526,720	355,571	141,937	238,630	11,083				176	0	11,244,627
2500, 2900 Central services, other	6. 5,039,674	1,581,741	1,967,704	1,662,411	336,193	148,859			0	2,090	13,027	10,751,699
2600 Operation and maintenance of plant	7. 4,543,482	1,529,271	15,324,796	6,986,061	3,726,878	4,760				5,264	729,181	32,849,693
2700 Student transportation	8. 5,782,696	2,165,419	3,327,582	1,373,592	2,403,204	1,861				0		15,054,354
3000 Operation of noninstructional services												
3100 Food service operations	9. 292,706	78,662	5,665,083	5,918,446	227,901	91,460				0	0	12,274,258
3200 Enterprise operations	10. 0	0	(1)	0	0	0				0	0	(1)
3300 Community services operations	11.										6,221,663	6,221,663
3400 Bookstore operations	12. 169,675	43,256	135	4,760	0	0				0	0	217,826
Total (lines 1-12)	13. 143,926,295	43,950,508	50,198,676	21,520,764	10,046,020	468,385	0		0	572,148	6,963,897	277,646,693
From federal funds	14. 8,540,438	2,409,743	9,691,216	6,227,275	770,877	98,240	0		0	8,590	512,506	28,258,885
From state and local sources	15. 135,385,857	41,540,765	40,507,460	15,293,489	9,275,143	370,145	0		0	563,558	6,451,391	249,387,808
4000 Facilities acquisition and construction	16. 0	0	11,576,035	0	690,789	0				0	224,642	12,491,466
5000 Debt service	17.							17,329,817	2,081,043		0	19,410,860

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)	64,790,789	773,416	1,042,657	3,382,555	1.
2. Special education (programs 200-230, 250, 512, 514, and 515)	12,365,346	97,803	4,001,194	2,869	2.
3. Vocational ed. and CTED (programs 270, 300-399, and 540)	2,221,551	13,825	147,026	0	3.
4. Other (programs 240, 260, 265, 513, and 530)	129,121	0	0	12,794	4.
5. Cocurricular activities, athletics, and other (program 600-630)	715,857	0	2,370	12,794	5.

Other items (funds 001-799, excluding 575)

6. Textbooks used for instruction (function 1000, object 6640)	18,094	6.
7. Number of FTE-certified teachers	1,109	7.
8. Number of FTE-contract teachers	25	8.

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

1. 6410-6411 Utility services	2,824,730	1.
2. 6620-6629 Energy	5,352,808	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	277,332	1.
2. ESEA Title IV - 21st Century Community Learning Centers	202,343	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	693,218	6,495,321	7,188,539	3.
4. Function 3300-Community Service Operations (program 900)	631,652			4.

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

1. 6710 Land and Improvements	9,009	1.
2. 6720 Buildings and Improvements	20,000	2.
3. 6731-42 Equipment	661,780	3.
4. Total (lines 1-3)	690,789	4.
5. 6450 Construction	11,184,740	5.

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

1. 6340 Technical services	1,166,013	1.
2. 6432 Technology-related repairs and maintenance	327,801	2.
3. 6443 Rental of computers and related equipment	0	3.
4. 6531 Telecommunications	533,472	4.
5. 6641-43 Software reported in library books, texbooks, or instructional aids	2,485,170	5.
6. 6650 and 6655 Supplies—technology-related and short-term noninstructional software subscriptions	2,785,374	6.
7. 6737-38 Technology-related hardware & software (less than \$5,000)	2,312,518	7.
8. Subtotal (lines 1-7)	9,610,348	8.
9. 6739 & 6742 Technology-related hardware & software (\$5,000 or more)	2,395,631	9.
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) principal and interest	1,831,344	10.
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) principal and interest	4,090	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, 6730-6742, 6750, 6760, 6810 and 6890)

1. Function 2210 Improvement of instruction	1,918,609	1.
2. Function 2220 Library/media services	36,493	2.

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

1. Object 664X, functions 1000 and 2220	2,396,985	1.
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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	
Current expenditures from COVID-19 federal relief funds												
1000 Instruction	1.	0	0	0	0	0	0			0	0	0
2100, 2200 Student support services	2.	0	0	0	0	0	0			0	0	0
2300, 2500, 2900 Other support services	3.	0	0	0	0	0	0	0	0	0	0	0
2400 School administration	4.	0	0	0	0	0	0			0	0	0
2600 Operation and maintenance of plant	5.	0	0	0	0	0	0			0	0	0
2700 Student transportation	6.	0	0	0	0	0	0			0	0	0
3100 Food service operations	7.	0	0	0	0	0	0			0	0	0
3200 Enterprise operations	8.	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
Other	11.	0	0	0	0	0	0	0	0	0	0	0
Total (lines 1-12)	12.	0	0	0	0	0	0	0	0	0	0	0

	Total spending detail	Classroom spending detail
Technology related expenditures from COVID-19 federal relief funds		
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	0	0
6. 6737-38 Technology-related hardware & software (less than \$5,000)	0	0
7. 6739 and 6742 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	0

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	0

	Total award (all fiscal years)	FY 2020 through FY 2025 expenditures and other financing uses	FY 2026 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	
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	6,672,075	0	3,393,330
7. Total	71,797,703	68,403,656	0	3,393,436

Total FY 2026 expenditures + other financing uses0

I certify that the Annual Financial Report of Dysart Unified School District, Maricopa County, for fiscal year 2026 was approved by the Governing Board on 10/05/2026, 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.

Stephen Skvara
President of the Governing Board

	CTDS number	070289000
Avg. Daily Membership	2025	2026
Attending	21,748,9570	21,559,3110
2026 Tax Rates:	Primary	Secondary
	3.2309	1.8722

Rev. 8/26 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				143,257,512	132,232,728		
Special Education				54,739,491	54,083,593		
Pupil Transportation				14,496,276	12,117,338		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				1,132,667	864,325		
Budget-controlled funds (A.R.S. §§15-304 and 15-977)							
Maintenance and Operation total	15,727,923	205,156,627	(1,778,370)	222,516,393	199,297,984	19,808,196	General
Classroom Site Funds	24,026,726	23,399,227		45,439,014	21,984,164	25,441,789	Special revenue
Unrestricted Capital Outlay	12,510,494	14,808,233	0	27,285,757	14,493,646	12,825,081	General
Adjacent Ways	0	0	0	0	0	0	Capital projects
Federal projects	15,433,239	18,140,643	(333,019)	17,597,367	17,703,967	15,536,896	
State projects	113,160	1,404,076	0	1,368,470	1,425,164	92,072	
Cash-controlled funds (A.R.S. §15-304)							
Instructional Improvement	4,964,636	2,000,809		1,100,000	928,659	6,036,786	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	1,325,826	23,173	1,778,370	1,778,370	1,778,370	1,348,999	Capital projects
New School Facilities	0	0	0	0	0	0	Capital projects
County, City, and Town Grants	0	0	0	0	0	0	Special revenue
English Language Learner	(135,366)	209,019	0	97,409	97,410	(23,757)	Special revenue
Compensatory Instruction	0	0	0	0	0	0	Special revenue
School Plant Fund	1,468,400	208,353	10,115	500,000	0	1,686,868	General
Food Service	6,196,572	13,299,526	(179,751)	13,500,000	12,725,919	6,590,428	Special revenue
Civic Center	1,775,025	1,859,686	0	950,000	1,182,266	2,452,445	Special revenue
Community School	6,423,976	5,877,177	0	5,700,000	6,108,950	6,192,203	Special revenue
Auxiliary Operations	3,163,103	1,535,611	0	1,100,000	1,213,078	3,485,636	General
Extracurricular Activities Fees	1,032,882	895,132	0	850,000	882,262	1,045,752	Special revenue
Gifts and Donations	4,888,899	1,559,001	0	1,600,000	891,887	5,556,013	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	327,600	11,131	17,143	400,000	38,294	317,580	General
Textbooks	97,810	14,431	0	20,000	12,216	100,025	Special revenue
Litigation Recovery	419,057	68,538	0	223,000	1,800	485,795	General
Indirect Costs	3,098,060	73,442	512,770	1,815,079	1,316,244	2,368,028	General
Unemployment Insurance	840,351	30,115	0	270,000	0	870,466	Special revenue
Teacherage	0	0	0	0	0	0	Special revenue
Insurance Refund	80,736	2,893	0	1,000	0	83,629	Special revenue
Grants and Gifts to Teachers	0	0	0	0	0	0	Special revenue
Advertisement	689	18,404	0	50,000	0	19,093	General
Career Technical Education	2,405,968	2,474,752	0	2,400,000	1,905,342	2,975,378	Special revenue
Arizona Industry Credentials Incentive	0	0	0	0	0	0	Special revenue
Impact Aid Revenue Bond Building	0	0	0	0	0	0	Capital projects
Debt Service	17,327,663	17,995,327	0	17,575,425	17,577,425	17,745,565	Debt service
Emergency Deficiencies Correction	0	0	0	0	0	0	Capital projects
Building Renewal Grant	65,087	7,997,102	0	7,990,572	7,983,973	78,216	Capital projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt service
Student Activities	1,113,615	1,451,851	0	1,400,000	1,280,821	1,284,645	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	9,485,563	19,824,563	0	20,000,000	20,032,550	9,277,576	Internal services
Intergovernmental Agreements	593,423	290,308	0	200,000	257,995	625,736	Internal services
OPEB	0	0	0	0	0	0	Internal services
Other Internal Service Fund	0	0	0	0	0	0	Internal services
Total	134,771,117	340,629,150	27,258	393,727,856	331,120,386	144,307,139	

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 2026.

(2) The District's actual fund balance reserve for FY 2026 was:
11,742,536

I certify that the Annual Financial Report of Dysart Unified School District, Maricopa County, for fiscal year 2026 was approved by the Governing Board on 10/05/2026, and that the complete Annual Financial Report may be reviewed by contacting Francie Wolfe-Baumann at the District Office, telephone (623)-876-7000, during normal business hours.

	CTDS number	070289000
Avg. Daily Membership	2025	2026
Attending	21,748.9570	21,559.3110
2026 Tax Rates:	Primary	Secondary
	3.2309	1.8722

Rev. 8/26 Arizona Department of Education and Auditor General
Stephen Skvara
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				143,257,512	132,232,728		
Special Education				54,739,491	54,083,593		
Pupil Transportation				14,496,276	12,117,338		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				1,132,667	864,325		
Budget-controlled funds (A.R.S. §§15-304 and 15-977)							
Maintenance and Operation total	15,727,923	205,156,627	(1,778,370)	222,516,393	199,297,984	19,808,196	General
Classroom Site Funds	24,026,726	23,399,227		45,439,014	21,984,164	25,441,789	Special revenue
Unrestricted Capital Outlay	12,510,494	14,808,233	0	27,285,757	14,493,646	12,825,081	General
Adjacent Ways	0	0	0	0	0	0	Capital projects
Federal projects	15,433,239	18,140,643	(333,019)	17,597,367	17,703,967	15,536,896	
State projects	113,160	1,404,076	0	1,368,470	1,425,164	92,072	
Cash-controlled funds (A.R.S. §15-304)							
Instructional Improvement	4,964,636	2,000,809		1,100,000	928,659	6,036,786	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	1,325,826	23,173	1,778,370	1,778,370	1,778,370	1,348,999	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	(135,366)	209,019	0	97,409	97,410	(23,757)	Special revenue
Compensatory Instruction	0	0	0	0	0	0	Special revenue
School Plant Fund	1,468,400	208,353	10,115	500,000	0	1,686,868	General
Food Service	6,196,572	13,299,526	(179,751)	13,500,000	12,725,919	6,590,428	Special revenue
Civic Center	1,775,025	1,859,686	0	950,000	1,182,266	2,452,445	Special revenue
Community School	6,423,976	5,877,177	0	5,700,000	6,108,950	6,192,203	Special revenue
Auxiliary Operations	3,163,103	1,535,611	0	1,100,000	1,213,078	3,485,636	General
Extracurricular Activities Fees	1,032,882	895,132	0	850,000	882,262	1,045,752	Special revenue
Gifts and Donations	4,888,899	1,559,001	0	1,600,000	891,887	5,556,013	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	327,600	11,131	17,143	400,000	38,294	317,580	General
Textbooks	97,810	14,431	0	20,000	12,216	100,025	Special revenue
Litigation Recovery	419,057	68,538	0	223,000	1,800	485,795	General
Indirect Costs	3,098,060	73,442	512,770	1,815,079	1,316,244	2,368,028	General
Unemployment Insurance	840,351	30,115	0	270,000	0	870,466	Special revenue
Teacherage	0	0	0	0	0	0	Special revenue
Insurance Refund	80,736	2,893	0	1,000	0	83,629	Special revenue
Grants and Gifts to Teachers	0	0	0	0	0	0	Special revenue
Advertisement	689	18,404	0	50,000	0	19,093	General
Career Technical Education	2,405,968	2,474,752	0	2,400,000	1,905,342	2,975,378	Special revenue
Arizona Industry Credentials Incentive	0	0	0	0	0	0	Special revenue
Impact Aid Revenue Bond Building	0	0	0	0	0	0	Capital projects
Debt Service	17,327,663	17,995,327	0	17,575,425	17,577,425	17,745,565	Debt service
Emergency Deficiencies Correction	0	0	0	0	0	0	Capital projects
Building Renewal Grant	65,087	7,997,102	0	7,990,572	7,983,973	78,216	Capital projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt service
Student Activities	1,113,615	1,451,851	0	1,400,000	1,280,821	1,284,645	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	9,485,563	19,824,563	0	20,000,000	20,032,550	9,277,576	Internal services
Intergovernmental Agreements	593,423	290,308	0	200,000	257,995	625,736	Internal services
OPEB	0	0	0	0	0	0	Internal services
Other Internal Service Fund	0	0	0	0	0	0	Internal services
Total	134,771,117	340,629,150	27,258	393,727,856	331,120,386	144,307,139	

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 2026.
- (2) The District's actual fund balance reserve for FY 2026 was:
11,742,536

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							
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					
Current year beginning fund balance														
1. FY 2026 AFR beginning fund balance	15,727,923	12,510,494	28,464,211	0	0	0	1,390,913	24,026,726	447,996	24,796,205	17,327,663	0	0	10,078,986
Current year ending fund balance														
2. Total FY 2026 ending fund balance	19,808,196	12,825,081	29,406,616	0	0	0	1,427,215	25,441,789	141,365	27,608,000	17,745,565	0	0	9,903,312
FY 2026 ending fund balance details:														
3.a Fund deficit	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	0	0	0	0	0	0	0
3.c Planned to be spent in FY 2027 to support budgeted spending	10,917,751	11,793,912	29,406,614	0	0	0	1,427,215	23,620,871	141,364	27,608,003		0	0	9,903,313
3.d Maintained for debt retirement after FY 2027										0	17,745,565	0	0	0
3.e Maintained for capital projects after FY 2027		0	0	0	0	0	0	0	0	0	0	0	0	0
3.f Maintained for retirement contributions after FY2027	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.g Maintained for self-insurance or OPEB after FY 2027										0	0	0	0	0
3.h Maintained for future financial stability	8,890,447	1,031,169	0	0	0	0	1,820,920	0	0		0	0	0	0
3.i	0	0	0	0	0	0	0	0	0		0	0	0	0
3.j	0	0	0	0	0	0	0	0	0		0	0	0	0
3.k Total FY 2026 ending fund balance	19,808,198	12,825,081	29,406,614	0	0	0	1,427,215	25,441,791	141,364	27,608,003	17,745,565	0	0	9,903,313
FY 2026 ending fund balance classification														
4.a Nonspendable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.b Restricted	0	0	0	0	0	0	0	25,441,791	141,364	0	17,745,565	0	0	9,903,313
4.c Committed	0	0	0	0	0	0	1,427,215	0	0	27,608,003	0	0	0	0
4.d Assigned	8,890,447	1,031,169	0	0	0	0	0	0	0	0	0	0	0	0
4.e Unassigned	10,917,751	11,793,912	29,406,614	0	0	0	0	0	0	0	0	0	0	0
4.f Total (amount must agree to line 3.k above)	19,808,198	12,825,081	29,406,614	0	0	0	1,427,215	25,441,791	141,364	27,608,003	17,745,565	0	0	9,903,313

*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
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If question 1 was answered yes, complete the table below to describe the District's specific FY 2026 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 2026 fund balance reserve amount(s)	Actual FY 2026 fund balance reserve amount(s)	Method used to establish a targeted fund balance reserve amount
1			In alignment with the Governing Board policy, the District maintains a minimum fund balance reserve of 4%
	8,890,447.00	8,890,447	
610			In alignment with the Governing Board policy, the District maintains a minimum fund balance reserve of 4%
	1,031,169.00	1,031,169	
10			While the 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.
	1,820,920.00	1,820,920	
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:	11,742,536	11,742,536	

3. The District plans to take the following actions related to its ending fund balance in FY 2027 and thereafter: The District will adhere to the Governing Board policy regarding minimum carryforward amounts. It is also recognized that additional reserves are necessary to ensure operational stability and adequately support the needs of aging facilities.
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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.	209,019								
Investment income and other revenues	2.	0								
Total revenues (lines 1 and 2)	3.	209,019								
Expenditures										
1000 Instruction	4.		75,536	21,874	0	0	0	0	97,409	97,410
2000 Support services										
2100 Students	5.		0	0	0	0	0	0	0	0
2200 Instructional staff	6.		0	0	0	0	0	0	0	0
2300 General administration	7.		0	0	0	0	0	0	0	0
2400 School administration	8.		0	0	0	0	0	0	0	0
2500 Central services	9.		0	0	0	0	0	0	0	0
2600 Operation & maintenance of plant	10.		0	0	0	0	0	0	0	0
2700 Student transportation	11.		0	0	0	0	0	0	0	0
2900 Other	12.		0	0	0	0	0	0	0	0
Total (must agree with the AFR page 6, line 3)	13.	209,019	75,536	21,874	0	0	0	0	97,409	97,410
Compensatory Instruction Fund 072										
Revenues										
3200 Restricted revenue from state sources	14.	0								
Investment income and other revenues	15.	0								
Total revenues (lines 14 and 15)	16.	0								
Expenditures										
1000 Instruction	17.		0	0	0	0	0	0	0	0
2000 Support services										
2100 Students	18.		0	0	0	0	0	0	0	0
2200 Instructional staff	19.		0	0	0	0	0	0	0	0
2300 General administration	20.		0	0	0	0	0	0	0	0
2400 School administration	21.		0	0	0	0	0	0	0	0
2500 Central services	22.		0	0	0	0	0	0	0	0
2600 Operation & maintenance of plant	23.		0	0	0	0	0	0	0	0
2700 Student transportation	24.		0	0	0	0	0	0	0	0
2900 Other	25.		0	0	0	0	0	0	0	0
Total (must agree with the AFR page 6, line 4)	26.	0	0	0	0	0	0	0	0	0