



ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the
Annual Financial Report per A.R.S. §15-904
for the Fiscal Year
2017

SIGNATURE/DATE

Jennifer Tanner 10/11/17
~~*Marydel Speidell* 10/11/17~~
~~*Marydel Speidell* 10-11-17~~
~~*Marydel Speidell* 10-11-17~~

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2017 uploaded to the Arizona Department of Education's website on 10/12/17 contain(s) the data for the AFR described above.

Date

Gail Pletnick
 Superintendent Signature

Gail Pletnick
Superintendent (Typed Name)

Marydel Speidell
District Contact Employee

Jack Eaton
 Business Manager Signature

Jack Eaton
Business Manager (Typed Name)

623-876-7000
Telephone Number

marydel.speidell@dysart.org
E-mail

TOTAL EXPENDITURES BY FUND	
1. Maintenance & Operation (from page 2, line 33)	\$ 144,399,087
2. Classroom Site Funds (from page 3, line 49)	\$ 8,874,121
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 10,386,504

DISTRICT NAME Dysart Unified

COUNTY MARICOPA

CTDS NUMBER 070289000

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUE

1000 Local

- 1110 Property Taxes
- 1140 Penalties and Interest on Taxes
- 1280 Revenue in Lieu of Taxes
- 1310 Tuition from Individuals
- 1320 Tuition from Other Arizona Districts
- 1330 Tuition from Out-of-State Districts
- 1340 Tuition from Other Private Sources (Other than Individuals)
- 1350 Tuition from Other Government Sources Within Arizona
- 1360 Tuition from Other Government Sources Outside Arizona
- 1410 Transportation Fees from Individuals
- 1420 Transportation Fees from Other Arizona Districts
- 1430 Transportation Fees from Out-of-State Districts
- 1440 Transportation Fees from Other Private Sources (Other than Individuals)
- 1450 Transportation Fees from Other Government Sources Within Arizona
- 1460 Transportation Fees from Other Government Sources Outside Arizona
- 1500 Investment Income
- Other (Specify) (2) 1980 Refund of Prior Year's Expenditures

Subtotal (lines 2-18)

2000 Intermediate

- 2110 County School Fund
- 2120 County Equalization Assistance
- 2210 Special County School Reserve Fund
- Other (Specify)

Subtotal (lines 20-23)

3000 State

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

Subtotal (lines 25-28)

4000 Federal

- 4100 Unrestricted Revenue Received Directly from the Federal Government
- 4200 Unrestricted Revenue Received from the Federal Government through the State
- 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)

Subtotal (lines 30-36)

Total Fund Revenue (lines 19, 24, 29, and 37)

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

TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)

Total Expenditures

- 6900 Other Financing Uses and Other Items

TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)

ENDING FUND BALANCE (line 42 minus line 45) (3)

MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	DEBT SERVICE FUND 700
ACTUAL	ACTUAL	ACTUAL	ACTUAL
8,450,032	12,800,195	0	11,923,010
54,446,327	1,277,486	0	14,528,667
12,654	3,110	0	3,416
766,420	34,224		92,752
0	60,103	0	45,889
26,265			7,845
55,251,666	1,374,923	0	14,678,569
0			
7,898,409	0		
7,898,409	0		
0	1,094,961		
68,519,124	1,482,783		
11,008,325	258,227		
79,527,449	2,835,971		0
142,677,524	4,210,894	0	14,678,569
	0		0
		0	
151,127,556	17,011,089	0	26,601,579
144,399,087	10,386,504	0	13,712,809
49,029			0
144,448,116	10,386,504	0	13,712,809
6,679,440	6,624,585	0	12,888,770

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$0 at 7/1/16.
- (2) The Government Property Lease Excise Tax revenue included on line 18 is \$0
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$0 at 6/30/17.

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.	45,440,151	12,926,856	505,898	886,234	47,023	65,547,397	59,806,162	52,056,751	14.9%
2000 Support Services										
2100 Students	2.	4,135,301	1,209,316	81,087	54,162	30	5,344,126	5,479,896	4,705,455	16.5%
2200 Instructional Staff	3.	2,028,208	518,557	354,522	18,992	22,024	2,977,706	2,942,303	2,718,428	8.2%
2300 General Administration	4.	991,951	377,417	232,220	2,948	37,787	1,602,270	1,642,323	1,662,910	-1.2%
2400 School Administration	5.	6,308,208	1,692,763	118,618	39,252	1,293	8,366,560	8,160,134	7,622,007	7.1%
2500 Central Services	6.	3,172,479	893,595	1,030,764	45,499	81,905	6,142,528	5,224,242	4,876,271	7.1%
2600 Operation & Maintenance of Plant	7.	3,042,948	994,823	8,267,107	7,332,877	5,381	19,920,510	19,643,136	17,408,703	12.8%
2900 Other	8.						0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	305,066	93,173	195	36,507	0	433,362	434,941	407,604	6.7%
610 School-Sponsored Cocurricular Activities	10.	81,055	15,858	0	0	1,125	118,744	98,038	113,848	-13.9%
620 School-Sponsored Athletics	11.	1,341,551	256,681	115,876	38,853	63,578	1,920,889	1,816,539	1,683,651	7.9%
630 Other Instructional Programs	12.						0	0	0	0.0%
700, 800, 900 Other Programs	13.	21,802	4,275	2,773			24,302	28,850	2,773	940.4%
Regular Education Subsection Subtotal (lines 1-13)	14.	66,868,720	18,983,314	10,709,060	8,455,324	260,146	112,398,394	105,276,564	93,258,401	12.9%
200 Special Education										
1000 Instruction	15.	10,613,626	3,304,800	5,882,755	9,035	0	19,955,730	19,810,216	17,634,650	12.3%
2000 Support Services										
2100 Students	16.	4,233,413	1,120,426	4,450,873	492		10,006,606	9,805,204	8,428,131	16.3%
2200 Instructional Staff	17.	403,929	105,188	17,387	212		546,333	526,716	402,367	30.9%
2300 General Administration	18.			2,688			2,588	2,688	0	--
2400 School Administration	19.	0	0				0	0	0	0.0%
2500 Central Services	20.	1,641	323	4,100			2,228	6,064	5,957	1.8%
2600 Operation & Maintenance of Plant	21.			556			556	556	1,727	-67.8%
2900 Other	22.						0	0	0	0.0%
3000 Operation of Noninstructional Services	23.						0	0	0	0.0%
Subtotal (lines 15-23)	24.	15,252,609	4,530,737	10,358,359	9,739	0	30,514,041	30,151,444	26,472,832	13.9%
400 Pupil Transportation	25.	4,495,008	1,587,598	1,062,770	929,253	5,147	8,541,735	8,079,776	7,612,871	6.1%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override										
(from Supplement, page 1, line 10)	27.	0	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs										
1000 Instruction	28.							0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	29.							0	0	0.0%
Subtotal (lines 28 and 29)	30.	0	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center										
(from Supplement, page 1, line 20)	31.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	32.	670,158	170,297	50,755	93		891,302	891,303	999,952	-10.9%
Total Expenditures (lines 14, 24-27, 30-32)	33.	87,286,495	25,271,946	22,180,944	9,394,409	265,293	152,345,472	144,399,087	128,344,056	12.5%

CLASSROOM SITE FUNDS (011, 012, AND 013)—REVENUES, EXPENDITURES, AND FUND BALANCES

Revenues and Expenditure Function Codes	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890 (1)	Supplies 6600	Interest on Short-Term Debt 6850 (1)	Total Expenditures			% Increase/ Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)	1.	1,942,445										
Interest Income	2.	6,335										
Total Revenues (lines 1 and 2)	3.	1,948,780										
Expenditures												
100 Regular Education												
1000 Instruction	4.		1,128,295	217,533				2,221,690	1,345,828	1,286,824	4.6%	
2100 Support Services - Students	5.		16,100	3,084				23,342	19,184	12,410	54.6%	
2200 Support Services - Instructional Staff	6.		24,080	4,669				73,320	28,749	41,237	-30.3%	
Program 100 Subtotal (lines 4-6)	7.		1,168,475	225,286				2,318,352	1,393,761	1,340,471	4.0%	
200 Special Education												
1000 Instruction	8.		196,852	37,831				410,860	234,683	231,073	1.6%	
2100 Support Services - Students	9.		566	110				2,441	676	1,373	-50.8%	
2200 Support Services - Instructional Staff	10.		9,754	1,903				9,746	11,657	5,481	112.7%	
Program 200 Subtotal (lines 8-10)	11.		207,172	39,844				423,047	247,016	237,927	3.8%	
Other Programs (Specify) <u>500 Program</u>												
1000 Instruction	12.							0	0	0	0.0%	
2100 Support Services - Students	13.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	14.		11,360	2,197				0	13,557	0	--	
Other Programs Subtotal (lines 12-14)	15.		11,360	2,197				0	13,557	0	--	
Total Classroom Site Fund 011 - Base Salary	16.	987,501	1,948,780	1,387,007	267,327			2,741,399	1,654,334	1,578,398	4.8%	1,281,947
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	17.	3,884,890										
Interest Income	18.	8,835										
Total Revenues (lines 17 and 18)	19.	3,893,725										
Expenditures												
100 Regular Education												
1000 Instruction	20.		2,479,303	484,827				5,391,543	2,964,130	2,953,661	0.4%	
2100 Support Services - Students	21.		26,822	5,279				50,283	32,101	26,599	20.7%	
2200 Support Services - Instructional Staff	22.		80,250	15,733				162,557	95,983	85,988	11.6%	
Program 100 Subtotal (lines 20-22)	23.		2,586,375	505,839				5,604,383	3,092,214	3,066,248	0.8%	
200 Special Education												
1000 Instruction	24.		434,351	84,726				899,032	519,077	475,563	9.1%	
2100 Support Services - Students	25.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	26.		10,530	2,044				13,045	12,574	3,087	307.3%	
Program 200 Subtotal (lines 24-26)	27.		444,881	86,770				912,077	531,651	478,650	11.1%	
Other Programs (Specify) <u>500 Program</u>												
1000 Instruction	28.							0	0	0	0.0%	
2100 Support Services - Students	29.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	30.		0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 28-30)	31.		0	0				0	0	0	0.0%	
Total Classroom Site Fund 012 - Performance Pay	32.	3,011,276	3,893,725	3,031,256	592,609			6,516,460	3,623,865	3,544,898	2.2%	3,281,136
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	33.	3,884,890										
Interest Income	34.	8,355										
Total Revenues (lines 33 and 34)	35.	3,893,245										
Expenditures												
100 Regular Education												
1000 Instruction	36.		2,452,840	472,505				3,943,274	2,925,345	2,798,876	4.5%	
2100 Support Services - Students	37.		35,000	6,698				41,704	41,698	26,981	54.5%	
2200 Support Services - Instructional Staff	38.		52,348	10,140				130,992	62,488	89,650	-30.3%	
Program 100 Subtotal (lines 36-38)	39.		2,540,188	489,343	0	0		4,115,970	3,029,531	2,915,507	3.9%	
200 Special Education												
1000 Instruction	40.		427,940	82,175				734,039	510,115	502,375	1.5%	
2100 Support Services - Students	41.		1,231	240				4,362	1,471	2,985	-50.7%	
2200 Support Services - Instructional Staff	42.		21,204	4,134				28,252	25,338	11,918	112.6%	
Program 200 Subtotal (lines 40-42)	43.		450,375	86,549	0	0		766,653	536,924	517,278	3.8%	
530 Dropout Prevention Programs												
1000 Instruction	44.							0	0	0	0.0%	
Other Programs (Specify) <u>500 Program</u>												
1000 Instruction	45.							0	0	0	0.0%	
2100, 2200 Support Serv. Students & Instructional Staff	46.		24,695	4,772				0	29,467	0	--	
Other Programs Subtotal (lines 45 and 46)	47.		24,695	4,772	0	0		0	29,467	0	--	
Total Classroom Site Fund 013 - Other	48.	1,375,081	3,893,245	3,015,258	580,664	0	0	4,882,623	3,595,922	3,432,785	4.8%	1,672,404
Total Classroom Site Funds (lines 16, 32, and 48)	49.	5,373,858	9,735,750	7,433,521	1,440,600	0	0	14,140,482	8,874,121	8,556,081	3.7%	6,235,487

(1) Include amounts expended for registered warrant expense in Funds 011, 012, and 013 on lines 16, 32, and 48, respectively.

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures	Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)							0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)										
1000 Instruction		941,068	3,747,985				10,080,165	4,689,053	2,853,080	64.4%
2000 Support Services										
2100, 2200 Students and Instructional Staff		4,203	932,659				939,065	936,862	201,214	365.6%
2300, 2400, 2500, 2900 Administration			576,436				929,280	576,436	482,105	19.6%
2600 Operation & Maintenance of Plant			915,433				1,378,700	915,433	360,850	153.7%
2700 Student Transportation			68,256				176,400	68,256	154,034	-55.7%
3000 Operation of Noninstructional Services			6,859				10,000	6,859	0	--
4000 Facilities Acquisition and Construction			79,071			3,028,660	3,297,310	3,107,731	1,582,427	96.4%
5000 Debt Service				79,463	6,411		86,000	85,874	85,874	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	945,271	6,326,699	79,463	6,411	3,028,660	16,896,920	10,386,504	5,719,584	81.6%

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

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

Budget \$0 Actual \$0

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	16,896,920	10,386,504	0		0		0	
6150 Classified Salaries	0		0		0		0	
6200 Employee Benefits	0		0		0		0	
6450 Construction Services	3,142,047	3,016,639	0		0		0	
6710 Land and Improvements	155,263	79,071	0		0		0	
6720 Buildings and Improvements	0	0	0		0		0	
673X Furniture and Equipment	2,620,778	1,529,181	0		0		0	
673X Vehicles	100,000	109,470	0		0		0	
673X Technology-Related Hardware and Software	7,061,503	4,608,977	0		0		0	
6831, 6832 Redemption of Principal	79,500	79,463	0		0		0	
6841, 6842, 6850 Interest	6,500	6,411	0		0		0	
Total (lines 2-11)	13,165,591	9,429,212	0	0	0	0	0	0
Total amounts reported on lines 1 through 10 above for:								
Renovation	0	3,016,639	0				0	
New Construction	0	0	0		0		0	
Other	13,165,591	6,412,573	0		0		0	
Total (lines 13-15)	13,165,591	9,429,212	0	0	0	0	0	0

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, 2017	
Land and Improvements	\$60,034,313
Buildings and Improvements	\$432,456,953
Furniture, Equipment, Vehicles, and Technology	\$29,110,958
Construction in Progress	\$12,021
Total	\$521,614,245

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
 374 E-Rate
 378 Impact Aid
 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)
Total Federal Project Funds (lines 1-17)

	BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS IN (OUT) 5200 (6910 & 6930) (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	(835,159)	4,827,371	(366,319)	5,603,813	4,877,755	(1,251,862)
2.	(44,194)	239,857	(20,541)	458,178	273,519	(98,397)
3.	(174,243)	618,225	(42,899)	740,000	575,749	(174,666)
4.				0		0
5.	(30,157)	121,870	(2,539)	158,778	142,801	(53,627)
6.				0		0
7.				0		0
8.	(581,686)	3,357,106	(223,808)	3,345,252	3,002,891	(451,279)
9.				0		0
10.				0		0
11.				0		0
12.	(12,756)	64,578	(21,477)	437,627	398,556	(368,211)
13.				0		0
14.	2,738,296	1,765,878		168,364	259,999	4,244,175
15.	443,432	375,770		350,000	352,790	466,412
16.				0		0
17.	38,617	74,079	0	110,963	87,923	24,773
18.	1,542,150	11,444,734	(677,583)	11,372,975	9,971,983	2,337,318

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
 460 Environmental Special Plate
 465-499 Other State Projects
Total State Project Funds (lines 19-27)

19.	0	150,665		154,988	150,665	0
20.				0		0
21.				0		0
22.				0		0
23.				0		0
24.				0		0
25.				0		0
26.				0		0
27.	(3,653)	68,530		82,004	77,427	(12,550)
28.	(3,653)	219,195		236,992	228,092	(12,550)
29.	1,538,497	11,663,929	(677,583)	11,609,967	10,200,075	2,324,768

Total Federal and State Projects (lines 18 and 28)

(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 (5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may only make transfers-out to the Indirect Costs Fund (object code 6910) based on an approved indirect cost rate, and may not receive any transfers in.

		BEGINNING FUND BALANCE	REVENUES AND OTHER FINANCING SOURCES (excluding 5200)	FUND TRANSFERS IN (OUT) 5200 (6930)	EXPENDITURES AND OTHER FINANCING USES (excluding 6910 and 6930)		ENDING FUND BALANCE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
OTHER FUNDS							
020 Instructional Improvement	1.	1,552,935	1,005,511		700,000	696,036	1,862,410
050 County, City, and Town Grants	2.				0		0
071 Structured English Immersion (1)	3.	0	0		0	0	0
072 Compensatory Instruction (1)	4.	0	0		0	0	0
500 School Plant	5.	594,544	154,636		146,000	5,780	743,400
515 Civic Center	6.	107,308	558,455		600,000	355,549	310,214
520 Community School	7.	2,172,123	1,825,418		2,000,000	1,856,209	2,141,332
525 Auxiliary Operations	8.	591,355	579,910		600,000	624,609	546,656
526 Extracurricular Activities Fees Tax Credit	9.	1,168,926	778,852		800,000	747,461	1,200,317
530 Gifts and Donations	10.	4,670,729	817,926		3,500,000	3,376,840	2,111,815
535 Career & Tech. Ed. & Voc. Ed. Projects	11.				0		0
540 Fingerprint	12.	3,108	16,606		25,000	19,714	0
545 School Opening	13.				0		0
550 Insurance Proceeds	14.	47,673	89,023		30,000	4,375	132,321
555 Textbooks	15.	47,970	8,213		7,000	2,402	53,781
565 Litigation Recovery	16.	41,353	11,537		5,000	0	52,890
570 Indirect Costs	17.	3,106,788	13,782	923,916	750,000	813,164	3,231,322
575 Unemployment Insurance	18.	1,101,807	6,409		100,000	15,965	1,092,251
580 Teacherage	19.				0		0
585 Insurance Refund	20.	69,216	406		15,000	0	69,622
590 Grants and Gifts to Teachers	21.				0		0
595 Advertisement	22.				0		0
596 Joint Technical Education	23.	1,085,205	1,113,881		1,600,000	1,102,725	1,096,361
620 Adjacent Ways	24.	0	0		0	0	0
630 Bond Building	25.				0		0
639 Impact Aid Revenue Bond Building	26.				0		0
650 Gifts and Donations—Capital	27.				0		0
660 Condemnation	28.				0		0
665 Energy and Water Savings	29.	232,614	699	49,029	158,000	156,937	125,405
686 Emergency Deficiencies Correction	30.				0		0
691 Building Renewal Grant	31.	7,903	281,970		244,774	273,366	16,507
695 New School Facilities	32.				0		0
700 Debt Service	33.	11,923,010	14,678,569		13,704,529	13,712,809	12,888,770
720 Impact Aid Revenue Bond Debt Service	34.				0		0
850 Student Activities	35.	641,187	1,008,322			968,608	680,901
Other _____	36.				0		0
INTERNAL SERVICE FUNDS 950-989							
960 Self Insurance	1.	9,523,021	12,470,686		15,000,000	12,402,503	9,591,204
955 Intergovernmental Agreements	2.	36,678	125,658		150,000	136,801	25,535
9__ OPEB	3.				0		0
9__ _____	4.				0		0

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	350,000	557,377
Class Size Reduction	0	
Dropout Prevention Programs	0	
Instructional Improvement Programs	350,000	138,659
Total Expenditures (lines 1-4)	700,000	696,036

(1) Actual Revenues and Actual Expenditures should agree with Supplement, page 3, Fund 071—line 13 and Fund 072—line 26.

DISTRICT NAME Dysart Unified

COUNTY MARICOPA

CTDS NUMBER 070289000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2016	\$160,327,000	1.
2. Bonds issued during FY 2017		2.
3. Bonds retired during FY 2017	8,839,000	3.
4. Bonds Outstanding, June 30, 2017	\$151,488,000	4.
5. Short-term Debt Outstanding, July 1, 2016	\$10,711,314	5.
6. Short-term Debt Outstanding, June 30, 2017	\$44,000	6.

B. District Assessed Valuation and Other District Information

1. FY 2017 Assessed Valuations and Tax Rates			
a. Primary	\$1,150,639,963	Tax Rate	4.2197
b. Secondary	\$1,150,639,963	Tax Rate	2.9085
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 2017)

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)	\$95,263,966
2. Classroom Supplies (Function 1000, Object Code 6600)	\$3,154,472
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$15,866,870
4. Support Services—Students (Function 2100)	\$16,068,271
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$45,670,852
6. Total Current Expenditures	\$176,024,431

E. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act	\$0
---	-----

F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)	\$81,724
---	----------

G. Cash and Investments held at June 30, 2017

1. Sinking funds	\$12,888,769
2. Bond funds	\$0
3. Other funds, except for any employee retirement funds	\$34,482,344

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

Areas of Identification [A.R.S. §15-203(A)(15)]	GRADE												TOTAL	
	K	1	2	3	4	5	6	7	8	9	10	11		12
1. Quantitative Reasoning	6	19	31	21	26	35	32	45	46	53	56	80	42	492
2. Verbal Reasoning	2	8	15	7	17	30	33	36	28	31	37	62	32	338
3. Nonverbal Reasoning	1	9	9	25	40	48	52	65	65	60	68	69	44	555
4. Total Duplicated Enrollment (lines 1-3)	9	36	55	53	83	113	117	146	139	144	161	211	118	1,385

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

	PROGRAM 200 BUDGET	PROGRAM 200 ACTUAL
1. Total All Disability Classifications	28,529,073	28,247,970
2. Gifted Education	48,585	54,418
3. Remedial Education	0	0
4. ELL Incremental Costs	199,470	176,948
5. ELL Compensatory Instruction	0	0
6. Vocational and Technological Education	1,736,913	1,672,108
7. Career Education	0	0
8. Total (lines 1-7)	30,514,041	30,151,444

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 54,418
9-12	\$
Total	\$ 54,418

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350 49,400	50,545
2. Federal Audit Expenditures - All Funds	6330 4,000	4,430

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

Actual Expenditures made in FY 2017 \$ 0

F. TUITION

Type 03 Districts Only

- Tuition to Other Arizona Districts for **high school students only** (objects 6561 & 6565)
- Tuition to Other Arizona Districts for all other students (objects 6561)
- Tuition to Out-of-State Districts for **high school students only** (objects 6562 & 6565)
- Tuition to Out-of-State Districts for all other students (objects 6562)

Non-Type 03 Districts

- Tuition to Other Arizona Districts (object 6561)
- Tuition to Out-of-State Districts (object 6562)

All Districts

- Tuition to Private Schools (object 6563)
- Tuition to Ed Services\Coops\IGAs (object 6564)
- Tuition Other (object 6569) (1)
- Total (lines 1-9)

Tuition Expenditures			
Operations	Capital	Debt	Total
			0
			0
			0
12,013			12,013
			0
			0
3,468,224			3,468,224
			0
			0
3,480,237	0	0	3,480,237

(1) Tuition paid to the State and other governmental organizations, such as the Arizona School for the Deaf and Blind, as reimbursement for providing specialized instructional services to students residing within the boundaries of the paying district.

ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY REPORTING

	Programs 100-600										Programs 700-900	Total
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)	
Funds 020-799												
1000 Instruction	4,378,585	1,206,548	396,228	2,264,072	4,983,122	5,189				319,866		13,553,610
2000 Support Services												
2100 Students	133,477	31,674	124,468	341,589	826,379	560				57,435		1,515,582
2200 Instructional Staff	1,896,736	483,441	488,928	37,538	443,974	5,280				0		3,355,897
2300 General Administration			1,901	2,456	7,251							11,608
2400 School Administration	0	0	12,599	26,235	50,927	510						90,271
2500, 2900 Central Services, Other	358,649	90,605	303,128	27,121	773,672	19,714		0	8,280	1,516		1,582,685
2600 Operation and Maintenance of Plant	23,583	4,659	627,479	44,395	1,230,587					1,611		1,932,314
2700 Student Transportation	36,056	7,113	357,582	2,488	3,061,229				27,102			3,491,570
3000 Operation of Noninstructional Services												
3100 Food Service Operations	148,873	74,961	3,927,777	4,955,453	353,108	71,457				0		9,531,629
3200 Enterprise Operations												0
3300 Community Services Operations										1,570,087		1,570,087
3400 Bookstore Operations	19,404	3,777	0	1,273	4,483							28,937
4000 Facilities Acquisition and Construction			3,212,067		82,849							3,294,916
5000 Debt Service								9,063,714	4,883,627		0	13,947,341
Total (lines 1-14)	6,995,363	1,902,778	9,452,157	7,702,620	11,817,581	102,710	0	9,063,714	4,883,627	412,683	1,573,214	53,906,447

Teacher Salaries (All Funds, Function 1000)

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)
1. Regular Education (Programs 100, 280, 520, and 550)	51,305,056	2,232,978	251,331
2. Special Education (Programs 200-230, 250, and 300-399)	7,490,910	2,050	2,388,303
3. Vocational Education (Programs 270 and 540)	1,695,803	0	397
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	1,441	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	1,114,493	13,747	130,312

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 1,730,397
7. Number of FTE-Certified Teachers	1,270
8. Number of FTE-Contract Teachers	3

Utilities and Energy Detail (Only Function 2600)

1. 6410-6411 Utility Services	1,929,765
2. 6620-6629 Energy	6,394,014

Programs 700-900 Expenditure Detail (Funds 020-799)

Funds 020-799	Property 6700	All Other (excluding 6900)	Total
1. Program 700			0
2. Program 800			0
3. Program 900	27,729	1,545,485	1,573,214
4. Total (lines 1-3)	27,729	1,545,485	1,573,214

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements	80,117
2. 6720 Buildings and Improvements	2,732
3. 6731-39 Equipment	0
4. Total (lines 1-3)	82,849
5. 6450 Construction	3,197,546

Technology (All Funds, All Functions)

1. 6650 Supplies-Technology-Related	49,463
2. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	5,613,602
3. Subtotal (Lines 1-2)	5,663,065
4. 6739 Technology-Related Hardware & Software (\$5,000 or more)	754,464

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER

070289000

I certify that the Annual Financial Report of Dysart Unified School District, Maricopa County, for fiscal year 2017 was approved by the Governing Board on 10/11/2017, and that the complete Annual Financial Report may be reviewed by contacting Maryde! Speidell at the District Office, telephone 623-876-7000, during normal business hours.

Avg. Daily Membership

2016

2017

Attending

24,044.146

23,857.174

2017 Tax Rates:

Primary

Secondary

4.2197

2.9085

Jennifer Wanner
President of the Governing Board

ADE/AG 41-202S Rev. 8/17-FY 2017

Fund/Program	Beginning Fund Balance	Revenues and Other Financing Source (Excl. Transfers)	Fund Transfers In (Out)	Budgeted Expenditures	Actual Expenditures and Other Financing Uses (Excl. Transfers)	Ending Fund Balance
Regular Education				112,398,394	105,276,564	
Special Education				30,514,041	30,151,444	
Pupil Transportation				8,541,735	8,079,776	
Desegregation				0	0	
Special K-3 Program Override				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				891,302	891,303	
Maintenance and Operation Total	8,450,032	142,677,524	(49,029)	152,345,472	144,399,087	6,679,440
Classroom Site Funds	5,373,858	9,735,750		14,140,482	8,874,121	6,235,487
Instructional Improvement	1,552,935	1,005,511		700,000	696,036	1,862,410
Unrestricted Capital Outlay	12,800,195	4,210,894	0	16,896,920	10,386,504	6,624,585
Adjacent Ways	0	0	0	0	0	0
Bond Building	0	0	0	0	0	0
Other Capital Funds	232,614	699	49,029	158,000	156,937	125,405
New School Facilities	0	0		0	0	0
Federal Projects	1,542,150	11,444,734	(677,583)	11,372,975	9,971,983	2,337,318
State Projects	(3,653)	219,195		236,992	228,092	(12,550)
County, City, and Town Grants	0	0	0	0	0	0
Structured English Immersion	0	0		0	0	0
Compensatory Instruction	0	0		0	0	0
School Plant Fund	594,544	154,636	0	146,000	5,780	743,400
Food Service	2,090,478	10,337,409	(246,332)	9,000,000	9,555,928	2,625,627
Civic Center	107,308	558,455	0	600,000	355,549	310,214
Community School	2,172,123	1,825,418	0	2,000,000	1,856,209	2,141,332
Auxiliary Operations	591,355	579,910	0	600,000	624,609	546,656
Extracurricular Activities Fees	1,168,926	778,852	0	800,000	747,461	1,200,317
Gifts and Donations	4,670,729	817,926	0	3,500,000	3,376,840	2,111,815
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	3,108	16,606	0	25,000	19,714	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	47,673	89,023	0	30,000	4,375	132,321
Textbooks	47,970	8,213	0	7,000	2,402	53,781
Litigation Recovery	41,353	11,537	0	5,000	0	52,890
Indirect Costs	3,106,788	13,782	923,916	750,000	813,164	3,231,322
Unemployment Insurance	1,101,807	6,409	0	100,000	15,965	1,092,251
Teacherage	0	0	0	0	0	0
Insurance Refund	69,216	406	0	15,000	0	69,622
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	0	0	0	0	0	0
Joint Technical Education	1,085,205	1,113,881	0	1,600,000	1,102,725	1,096,361
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	11,923,010	14,678,569	0	13,704,529	13,712,809	12,888,770
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	7,903	281,970	0	244,774	273,366	16,507
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	641,187	1,008,322			968,608	680,901
Self-insurance	9,523,021	12,470,686	0	15,000,000	12,402,503	9,591,204
Intergovernmental Agreements	36,678	125,658	0	150,000	136,801	25,535
OPEB	0	0	0	0	0	0
Other Funds	0	0	0	0	0	0

DISTRICT NAME Dysart Unified

COUNTY MARICOPA

CTDS NUMBER 070289000

**FY 2017
STATE OF ARIZONA**



**SUPPLEMENT TO
SCHOOL DISTRICT ANNUAL FINANCIAL REPORT
FOR DISTRICTS THAT INCURRED EXPENDITURES FOR**

SPECIAL K-3 PROGRAM OVERRIDE [A.R.S. §15-903(D) and Laws 2010, Ch. 179, §4]

**JOINT CAREER AND TECHNICAL EDUCATION AND VOCATIONAL EDUCATION CENTER
(A.R.S. §15-910.01)**

ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)

DISTRICT NAME Dysart Unified

COUNTY MARICOPA

CTDS NUMBER 070289000

MAINTENANCE AND OPERATION FUND (001) EXPENDITURES

FOR SPECIAL K-3 PROGRAM OVERRIDE (PROGRAM 520) AND JOINT CAREER AND TECHNICAL EDUCATION AND VOCATIONAL EDUCATION CENTER (PROGRAM 540)

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals	
							Budget	Actual
520 Special K-3 Program Override								
1000 Instruction	1.						0	0
2000 Support Services								
2100 Students	2.						0	0
2200 Instructional Staff	3.						0	0
2300 General Administration	4.						0	0
2400 School Administration	5.						0	0
2500 Central Services	6.						0	0
2600 Operation & Maintenance of Plant	7.						0	0
2900 Other	8.						0	0
3000 Operation of Noninstructional Services	9.						0	0
Total (lines 1-9) (must agree with the AFR page 2, line 27)	10.	0	0	0	0	0	0	0
540 Joint Career and Technical Ed. and Vocational Ed. Center								
1000 Instruction	11.						0	0
2000 Support Services								
2100 Students	12.						0	0
2200 Instructional Staff	13.						0	0
2300 General Administration	14.						0	0
2400 School Administration	15.						0	0
2500 Central Services	16.						0	0
2600 Operation & Maintenance of Plant	17.						0	0
2900 Other	18.						0	0
3000 Operation of Noninstructional Services	19.						0	0
Total (lines 11-19) (must agree with the AFR page 2, line 31)	20.	0	0	0	0	0	0	0

**UNRESTRICTED CAPITAL OUTLAY FUND (610) EXPENDITURES FOR
SPECIAL K-3 PROGRAM OVERRIDE (PROGRAM 520) AND
JOINT CAREER AND TECHNICAL EDUCATION AND VOCATIONAL EDUCATION CENTER (PROGRAM 540)**

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		
								Budget	Actual	
520 Special K-3 Program Override										
1000 Instruction	1.							0	0	1.
2000 Support Services	2.							0	0	2.
3000 Operation of Noninstructional Services	3.							0	0	3.
4000 Facilities Acquisition and Construction	4.							0	0	4.
5000 Debt Service	5.							0	0	5.
Subtotal (lines 1-5)	6.	0	0	0	0	0	0	0	0	6.
540 Joint Career & Technical Ed. & Vocational Ed. Center										
1000 Instruction	7.							0	0	7.
2000 Support Services	8.							0	0	8.
3000 Operation of Noninstructional Services	9.							0	0	9.
4000 Facilities Acquisition and Construction	10.							0	0	10.
5000 Debt Service	11.							0	0	11.
Subtotal (lines 7-11)	12.	0	0	0	0	0	0	0	0	12.
TOTAL EXPENDITURES <i>(lines 6 and 12)</i>	13.	0	0	0	0	0	0	0	0	13.

ENGLISH LANGUAGE LEARNERS
STRUCTURED ENGLISH IMMERSION FUND (071) AND COMPENSATORY INSTRUCTION FUND (072)—REVENUES, EXPENDITURES, AND FUND BALANCE

Revenue Object Codes/Expenditure Function Codes	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total Expenditures		Ending Fund Balance
									Budget	Actual	
Structured English Immersion Fund 071											
Revenues											
3200 Restricted Revenue from State Sources	1.										1.
1500 Investment Income	2.										2.
Total Revenues (lines 1 and 2)	3.	0									3.
Expenditures											
1000 Instruction	4.								0	0	4.
2000 Support Services											
2100 Students	5.								0	0	5.
2200 Instructional Staff	6.								0	0	6.
2300 General Administration	7.								0	0	7.
2400 School Administration	8.								0	0	8.
2500 Central Services	9.								0	0	9.
2600 Operation & Maintenance of Plant	10.								0	0	10.
2700 Student Transportation	11.								0	0	11.
2900 Other	12.								0	0	12.
Total (must agree with the AFR page 6, line 3)	13.	0	0	0	0	0	0	0	0	0	13.
Compensatory Instruction Fund 072											
Revenues											
3200 Restricted Revenue from State Sources	14.										14.
1500 Investment Income	15.										15.
Total Revenues (lines 14 and 15)	16.	0									16.
Expenditures											
1000 Instruction	17.								0	0	17.
2000 Support Services											
2100 Students	18.								0	0	18.
2200 Instructional Staff	19.								0	0	19.
2300 General Administration	20.								0	0	20.
2400 School Administration	21.								0	0	21.
2500 Central Services	22.								0	0	22.
2600 Operation & Maintenance of Plant	23.								0	0	23.
2700 Student Transportation	24.								0	0	24.
2900 Other	25.								0	0	25.
Total (must agree with the AFR page 6, line 4)	26.	0	0	0	0	0	0	0	0	0	26.

DISTRICT NAME Dysart Unified

COUNTY MARICOPA

CTDS NUMBER 070289000

FOOD SERVICE

FUND 510	
ACTUAL	
1.	2,090,478
2.	15,367
3.	2,510,204
4.	917
5.	6,854,139
6.	956,782
7.	10,337,409
8.	323,355
9.	12,751,242

**BEGINNING FUND BALANCE (1)
REVENUES**

1500 Investment Income	2.	15,367	2.
1600 Food Service	3.	2,510,204	3.
Other Local <u>1900 Other Revenue</u>	4.	917	4.
4500 Restricted Revenue Rec. from Fed. Gov.	5.	6,854,139	5.
4900 Revenue for/on Behalf of the District	6.	956,782	6.
TOTAL REVENUE (lines 2-6)	7.	10,337,409	7.
5200 Fund Transfers-In	8.	323,355	8.
TOTAL AVAILABLE (lines 1, 7, and 8)	9.	12,751,242	9.

A. Number of operating months 10

B. Number of Meals Served

	BREAKFASTS	LUNCHES/ SUPPERS	A LA CARTE*	SNACKS
1. Served at District Locations				
a. Reimbursable Meals Only	965,606.00	2,174,420.00		66,428.00
b. Program Adults/Adult Workers	1,547.00	9,370.00		
c. Other	1,480.00	21,454.00	252,448.69	
2. Served at Other Locations				
a. Reimbursable Meals Only				
b. Program Adults/Adult Workers				
c. Other				

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

C. Meal Prices

	P-6	7-8	9-12	Adult
1. Reduced breakfast	0.30	0.30	0.30	
2. Reduced lunch	0.40	0.40	0.40	
3. Reduced snack				
4. Paid breakfast	1.25	1.25	1.25	1.75
5. Paid lunch	2.50	2.50	2.75	3.25
6. Paid snack				

D. Special Milk Program

Charge to children per ½ pint milk unit	\$0.00
Number of ½ pint milk units served to children	0

EXPENDITURES

6150 Classified Salaries	10.
6200 Employee Benefits	11.
6400 Purchased Property Services	12.
6570 Food Service Management	13.
6591 Services Purchased from Other AZ Districts	14.
6610 General Supplies (Nonfood Items)	15.
6620 Energy	16.
6631 USDA Commodities (Excluding Freight)	17.
6632 USDA Commodities (Freight Only)	18.
6633 Other Food	19.
6634 Storage Costs for USDA Commodities	20.
6700 Property (Excluding 6731-39)	21.
6731-32, 6734-35, 6737-38 Furniture & Equipment, Vehicles, & Tech. costing under \$5,000	22.
6733, 6736, 6739 Furniture & Equipment, Vehicles, & Tech. costing \$5,000 or more	23.
Other Expenditures <u>6340, 6532, 6550, 6580, 6810</u>	24.
TOTAL EXPENDITURES (lines 10-24)	25.
6910 Indirect Costs	26.
6930 Fund Transfers-Out	27.
TOTAL EXPENDITURES & OTHER USES (lines 25-27)	28.
ENDING FUND BALANCE (line 9 minus line 28) (1)	29.

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

FOOD SERVICE FUND 510		M&O EXPENDITURES FUND 001	CAPITAL EXPENDITURES FUND 610
BUDGET	ACTUAL	ACTUAL	ACTUAL
10.	148,873	184,371	
11.	74,961	53,996	
12.	12,244		
13.	3,891,817		
14.			
15.	229,347		
16.	5,842	34,211	
17.	956,782		
18.	17,220		
19.	3,751,840		
20.			
21.			
22.	174,692		
23.	178,415		
24.	113,894		
25.	9,000,000	9,555,928	272,578
26.		569,687	
27.			
28.	10,125,615		
29.	2,625,628		

E. Detail of Food Service Management Company Expenditures

Classified Salaries	2,684,603
Employee Benefits	467,628
Supplies and Materials (Nonfood)	0
Food	108,344
Management Fee	589,581
Other	41,661
Total (must equal total of amounts on line 13 above)	3,891,817

\$0 at 7/1/16 or \$0 at 6/30/17, as applicable.