



### 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  
**2020**

SIGNATURE/DATE

*[Handwritten signatures]*

\_\_\_\_\_

\_\_\_\_\_

SIGNATURE/DATE

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

The Annual Financial Report file(s) for FY 2020 uploaded to the Arizona Department of Education's website on  
October 8, 2020 contain(s) the data for the AFR described above.

Date

*[Handwritten Signature]*

\_\_\_\_\_

Superintendent Signature

Dr. Quinn Kellis  
Superintendent (Typed Name)

Marydel Speidell  
District Contact Employee

*[Handwritten Signature]*

\_\_\_\_\_

Business Manager Signature

Kenneth Hicks  
Business Manager (Typed Name)

623-876-7000  
Telephone Number

marydel.speidell@dysart.org  
Email

TOTAL EXPENDITURES BY FUND	
1. Maintenance & Operation (from page 2, line 32)	\$ <u>162,675,496</u>
2. Classroom Site Funds (from page 3, line 55)	\$ <u>11,807,091</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>5,000,095</u>

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

- 1110 Property Taxes
- 1140 Penalties and Interest on Taxes
- 1280 Revenue in Lieu of Taxes
- 1311 Tuition from Individuals Excluding Summer School
- 1312 Tuition from Individuals for Summer School
- 1320 Tuition from Other Arizona Districts
- 1330 Tuition from Out-of-State Districts
- 1340 Tuition from Other Private Sources (Other than Individuals)
- 1350 Tuition from Other Government Sources Within Arizona
- 1360 Tuition from Other Government Sources Outside Arizona
- 1410 Transportation Fees from Individuals
- 1420 Transportation Fees from Other Arizona Districts
- 1430 Transportation Fees from Out-of-State Districts
- 1440 Transportation Fees from Other Private Sources (Other than Individuals)
- 1450 Transportation Fees from Other Government Sources Within Arizona
- 1460 Transportation Fees from Other Government Sources Outside Arizona
- 1500 Investment Income
- Other (Specify) (2) 1980-Refund Prior Year

Subtotal (lines 2-19)

2000 County

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

Subtotal (lines 21-24)

3000 State

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

Subtotal (lines 26-29)

4000 Federal

- 4100 Unrestricted Revenue Received Directly from the Federal Government
- 4200 Unrestricted Revenue Received from the Federal Government through the State
- 4700 Revenue Received from the Federal Government through Other Intermediate Agencies
- 4800 Revenue in Lieu of Taxes
- 4900 Revenue for/on Behalf of the District
- Other (Specify)

Subtotal (lines 31-36)

Total Fund Revenue (lines 20, 25, 30, and 37)

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

TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)

Total Expenditures

- 6900 Other Financing Uses and Other Items Including Transfers-Out

TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)

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

MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
9,881,437	2,321,826	0	0	13,885,544
60,981,561	0	0		15,850,477
0				
13,086	0	0		2,823
0	0			0
0	0			0
1,298,789	47,564			92,175
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
17,990	43,733	0	0	145,919
4,844	802	0	0	6
62,316,270	92,099	0	0	16,091,400
0	0			
8,248,561	0			
0	0			
0	0			
0	0			
8,248,561	0			
522,178	522,178			
77,392,653	6,592,055			
12,407,003	0			
0	0			0
90,321,834	7,114,233			0
0				
0				
0				
0				
0				0
0				0
160,886,665	7,206,332	0	0	16,091,400
0			0	0
0	0	0	0	0
0	0	0	0	0
170,768,102	9,528,158	0	0	29,976,944
162,675,496	5,000,095	0	0	15,486,635
0	0	0	0	0
0	0	0	0	0
162,675,496	5,000,095	0	0	15,486,635
8,092,606	4,528,063	0	0	14,490,309

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$0 at 7/1/19.
- (2) The Government Property Lease Excise Tax revenue included on line 19 is \$0
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$0 at 6/30/20.
- (4) Debt Service Fund, interest expenditures amount: \$4,849,355

**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	
<b>100 Regular Education</b>										
1000 Instruction	1.	49,993,989	15,018,154	2,016,620	739,460	42,639	72,039,037	67,810,862	63,915,035	6.1%
2000 Support Services										
2100 Students	2.	4,625,336	1,475,692	163,956	128,560	935	6,391,213	6,394,479	6,183,191	3.4%
2200 Instructional Staff	3.	2,667,203	714,186	233,154	26,870	37,099	3,752,390	3,678,512	3,602,231	2.1%
2300 General Administration	4.	985,452	389,913	573,204	4,680	32,303	1,982,279	1,985,552	1,706,912	16.3%
2400 School Administration	5.	6,842,926	2,005,166	110,616	53,501	12,825	9,106,899	9,025,034	8,572,430	5.3%
2500 Central Services	6.	3,464,376	1,015,721	666,992	58,308	53,257	5,823,824	5,258,654	5,166,763	1.8%
2600 Operation & Maintenance of Plant	7.	3,438,792	1,136,156	8,560,140	6,867,266	5,518	22,474,831	20,007,872	20,532,403	-2.6%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	346,698	90,299	186	6,674	0	448,753	443,857	442,203	0.4%
610 School-Sponsored Cocurricular Activities	10.	106,196	18,851	0	0	0	91,884	125,047	93,887	33.2%
620 School-Sponsored Athletics	11.	1,394,025	260,128	184,251	72,620	64,190	1,948,518	1,975,214	1,842,472	7.2%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0	0	1,475	0	0	6,286	1,475	2,314	-36.3%
Regular Education Subsection Subtotal (lines 1-13)	14.	73,864,993	22,124,266	12,510,594	7,957,939	248,766	124,065,914	116,706,558	112,059,841	4.1%
<b>200 and 300 Special Education</b>										
1000 Instruction	15.	13,818,308	4,472,314	6,612,070	17,683	320	25,465,116	24,920,695	22,622,082	10.2%
2000 Support Services										
2100 Students	16.	6,522,224	1,760,398	3,361,802	568	0	11,821,184	11,644,992	10,614,009	9.7%
2200 Instructional Staff	17.	490,656	135,268	23,000	65	645	698,859	649,634	631,276	2.9%
2300 General Administration	18.	0	0	9,500	0	0	9,500	9,500	0	--
2400 School Administration	19.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0	0	2,736	0	0	3,888	2,736	3,635	-24.7%
2600 Operation & Maintenance of Plant	21.	0	0	0	0	0	1,395	0	1,730	-100.0%
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	20,831,188	6,367,980	10,009,108	18,316	965	37,999,942	37,227,557	33,872,732	9.9%
<b>400 Pupil Transportation</b>	25.	4,428,624	1,598,789	1,062,685	797,736	5,533	9,144,561	7,893,367	7,968,908	-0.9%
<b>510 Desegregation</b> (from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
<b>530 Dropout Prevention Programs</b>										
1000 Instruction	27.	0	0	0	0	0		0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	0	0	0	0	0		0	0	0.0%
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%
<b>540 Joint Career and Technical Education and Vocational Education Center</b>	30.	0	0	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading Program</b>	31.	599,516	170,498	78,000	0	0	941,064	848,014	792,221	7.0%
<b>Total Expenditures (lines 14, 24-26, 29-31)</b>	32.	99,724,321	30,261,533	23,660,387	8,773,991	255,264	172,151,481	162,675,496	154,693,702	5.2%

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

	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400,6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850 (1)	Total Expenditures			% Increase/ Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
<b>Classroom Site Fund 011 - Base Salary</b>												
Revenues												
CSF Allocation (20%)	1.	2,459,539										
Interest Income and Other Revenue:	2.	10,258										
Total Revenues (lines 1 and 2)	3.	2,469,797										
Expenditures												
100 Regular Education												
1000 Instruction	4.		1,661,177	332,496				2,353,383	1,993,673	2,108,417	-5.4%	
2100 Support Services - Students	5.		23,071	4,592				28,133	27,663	0	--	
2200 Support Services - Instructional Staff	6.		0	0				0	0	0	0.0%	
Program 100 Subtotal (lines 4-6)	7.		1,684,248	337,088				2,381,516	2,021,336	2,108,417	-4.1%	
200 and 300 Special Education												
1000 Instruction	8.		326,377	65,383				428,905	391,760	402,852	-2.8%	
2100 Support Services - Students	9.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	10.		1,650	336				30,534	1,986	2,161	-8.1%	
Program 200 and 300 Subtotal (lines 8-10)	11.		328,027	65,719				459,439	393,746	405,013	-2.8%	
Other Programs (Specify)												
1000 Instruction	12.		0	0				0	0	0	0.0%	
2100 Support Services - Students	13.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	14.		0	0				0	0	15,657	-100.0%	
3300 Community Services Operations	15.		0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 12-15)	16.		0	0				0	0	15,657	-100.0%	
Total Classroom Site Fund 011 - Base Salary	17.	569,963	2,469,797	2,012,275	402,807		0	2,840,955	2,415,082	2,529,087	-4.5%	624,678
<b>Classroom Site Fund 012 - Performance Pay</b>												
Revenues												
CSF Allocation (40%)	18.	4,919,078										
Interest Income and Other Revenue:	19.	62,852										
Total Revenues (lines 18 and 19)	20.	4,981,930										
Expenditures												
100 Regular Education												
1000 Instruction	21.		2,904,035	588,048				8,063,843	3,492,083	3,077,777	13.5%	
2100 Support Services - Students	22.		36,000	7,333				134,091	43,333	0	--	
2200 Support Services - Instructional Staff	23.		12,000	2,445				191,918	14,445	0	--	
Program 100 Subtotal (lines 21-23)	24.		2,952,035	597,826				8,389,852	3,549,861	3,077,777	15.3%	
200 and 300 Special Education												
1000 Instruction	25.		529,431	107,564				1,351,951	636,995	522,932	21.8%	
2100 Support Services - Students	26.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	27.		5,592	1,139				72,911	6,731	5,511	22.1%	
Program 200 and 300 Subtotal (lines 25-27)	28.		535,023	108,703				1,424,862	643,726	528,443	21.8%	
Other Programs (Specify) 500												
1000 Instruction	29.		0	0				0	0	0	0.0%	
2100 Support Services - Students	30.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	31.		9,000	1,782				0	10,782	29,174	-63.0%	
3300 Community Services Operations	32.		0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 29-32)	33.		9,000	1,782				0	10,782	29,174	-63.0%	
Total Classroom Site Fund 012 - Performance Pay	34.	5,275,343	4,981,930	3,496,058	708,311		0	9,814,714	4,204,369	3,635,394	15.7%	6,052,904
<b>Classroom Site Fund 013 - Other</b>												
Revenues												
CSF Allocation (40%)	35.	4,919,078										
Interest Income and Other Revenue:	36.	57,402										
Total Revenues (lines 35 and 36)	37.	4,976,480										
Expenditures												
100 Regular Education												
1000 Instruction	38.		3,573,904	714,834	0	0		6,482,297	4,288,738	3,513,661	22.1%	
2100 Support Services - Students	39.		49,637	9,871	0	0		69,876	59,508	0	--	
2200 Support Services - Instructional Staff	40.		0	0	0	0		0	0	0	0.0%	
2310 Support Services - Governing Board	41.		0	0	0	0		0	0	0	0.0%	
Program 100 Subtotal (lines 38-41)	42.		3,623,541	724,705	0	0		6,552,173	4,348,246	3,513,661	23.8%	
200 and 300 Special Education												
1000 Instruction	43.		695,831	139,290	0	0		1,192,956	835,121	671,721	24.3%	
2100 Support Services - Students	44.		0	0	0	0		0	0	0	0.0%	
2200 Support Services - Instructional Staff	45.		3,550	723	0	0		84,895	4,273	3,601	18.7%	
2310 Support Services - Governing Board	46.		0	0	0	0		0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 43-46)	47.		699,381	140,013	0	0		1,277,851	839,394	675,322	24.3%	
530 Dropout Prevention Programs												
1000 Instruction	48.		0	0	0	0		0	0	0	0.0%	
Other Programs (Specify)												
1000 Instruction	49.		0	0	0	0		0	0	0	0.0%	
2100, 2200 Support Serv. Students & Instructional Staff	50.		0	0	0	0		0	0	26,097	-100.0%	
2310 Support Services - Governing Board	51.		0	0	0	0		0	0	0	0.0%	
3300 Community Services Operations	52.		0	0	0	0		0	0	0	0.0%	
Other Programs Subtotal (lines 49 -52)	53.		0	0	0	0		0	0	26,097	-100.0%	
Total Classroom Site Fund 013 - Other	54.	3,288,295	4,976,480	4,322,922	864,718	0	0	7,830,024	5,187,640	4,215,080	23.1%	3,077,135
Total Classroom Site Funds (lines 17, 34, and 54)	55.	9,133,601	12,428,207	9,831,255	1,975,836	0	0	20,485,693	11,807,091	10,379,561	13.8%	9,754,717

(1) Include amounts expended for registered warrant expense in Funds 011, 012, and 013 on lines 17, 34, and 54, 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	
<b>Unrestricted Capital Outlay Override (1)</b>	1.	0	0	0	0	0	0	0	0	0	0.0%
<b>Unrestricted Capital Outlay Fund 610 (2)</b>	2.	0	1,385,083	731,747			0	6,579,807	2,116,830	3,035,701	-30.3%
1000 Instruction	2.	0	1,385,083	731,747			0	6,579,807	2,116,830	3,035,701	-30.3%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	747	355,290			0	367,784	356,037	487,489	-27.0%
2300, 2400, 2500, 2900 Administration	4.	0		1,146,958		0	796	659,390	1,147,754	560,842	104.6%
2600 Operation & Maintenance of Plant	5.	0		585,759			0	543,250	585,759	359,451	63.0%
2700 Student Transportation	6.	0		241,896			0	550,000	241,896	707,869	-65.8%
3000 Operation of Noninstructional Services	7.	0		527			0	0	527	371	42.0%
4000 Facilities Acquisition and Construction	8.	0		0			551,292	893,950	551,292	916,170	-39.8%
5000 Debt Service	9.				0	0		0	0	0	0.0%
<b>Total Unrestricted Capital Outlay Fund (lines 2-9)</b>	10.	0	1,385,830	3,062,177	0	0	552,088	9,594,181	5,000,095	6,067,893	-17.6%

(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	
<b>Total Fund Expenditures</b>	1.	9,594,181	5,000,094	0	0	0	0	0	0
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0
6450 Construction Services	4.	880,000	537,892	0	0	0	0	0	0
6710 Land and Improvements	5.	5,000	0	0	0	0	0	0	0
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0
673X Furniture and Equipment	7.	1,224,950	1,011,620	0	0	0	0	0	0
673X Vehicles	8.	291,580	11,090	0	0	0	0	0	0
673X Technology-Related Hardware and Software	9.	4,216,877	2,039,467	0	0	0	0	0	0
6831, 6832 Redemption of Principal	10.	0	0	0	0	0	0	0	0
6841, 6842, 6850 Interest	11.	0	0	0	0	0	0	0	0
Total (lines 2-11)	12.	6,618,407	3,600,069	0	0	0	0	0	0
<b>Total amounts reported on lines 2 through 11 above for:</b>									
Renovation	13.	893,950	537,892	0	0			0	0
New Construction	14.	0	0	0	0	0	0	0	0
Other	15.	5,724,457	3,062,177	0	0	0	0	0	0
Total (lines 13-15)	16.	6,618,407	3,600,069	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, 2020	
Land and Improvements	\$69,071,632
Buildings and Improvements	\$438,884,266
Furniture, Equipment, Vehicles, and Technology	\$34,106,325
Construction in Progress	\$64,668
<b>Total</b>	<b>\$542,126,891</b>

**FEDERAL AND STATE PROJECTS**

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE		
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL		
<b>FEDERAL PROJECTS</b>								
100-130 ESEA Title I - Helping Disadvantaged Children	1.	(190,350)	4,641,525	(151,147)	6,152,875	4,605,308	(305,280)	1.
140-150 ESEA Title II - Prof. Development and Technology	2.	(39,967)	575,329	(17,881)	930,027	543,493	(26,012)	2.
160 ESEA Title IV - 21st Century Schools	3.	(107,712)	458,124	(20,514)	1,125,696	635,248	(305,350)	3.
170-180 ESEA Title V - Promote Informed Parent Choice	4.	0	0	0	0	0	0	4.
190 ESEA Title III - Limited English & Immigrant Students	5.	(4,402)	119,134	(3,791)	158,760	116,021	(5,080)	5.
200 ESEA Title VII - Indian Education	6.	0	0	0	0	0	0	6.
210 ESEA Title VI - Flexibility and Accountability	7.	0	0	0	0	0	0	7.
220 IDEA Part B	8.	(701,535)	4,336,671	(119,821)	4,061,786	3,800,613	(285,298)	8.
230 Johnson-O'Malley	9.	0	0	0	0	0	0	9.
240 Workforce Investment Act	10.	0	0	0	0	0	0	10.
250 AEA-Adult Education	11.	0	0	0	0	0	0	11.
260-270 Vocational Education - Basic Grants	12.	(10,450)	530,198	(17,100)	537,246	519,749	(17,101)	12.
280 ESEA Title X - Homeless Education	13.	0	0	0	0	0	0	13.
290 Medicaid Reimbursement	14.	7,545,662	2,381,658	0	2,671,981	2,174,915	7,752,405	14.
374 E-Rate	15.	747,316	397,275	0	750,000	339,420	805,171	15.
378 & 699 Impact Aid and Federal Impact Aid (Construction)	16.	0	0	0	0	0	0	16.
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	17.	13,607	53,143	0	1,027,856	1,562,262	(1,495,512)	17.
<b>Total Federal Project Funds (lines 1-17)</b>	18.	7,252,169	13,493,057	(330,254)	17,416,227	14,297,029	6,117,943	18.
<b>Total COVID-19 Federal Relief Funds included in line 17 above</b>	19.		0	0		1,534,162	(1,534,162)	19.
<b>STATE PROJECTS</b>								
400 Vocational Education	20.	0	204,711	0	204,719	204,711	0	20.
410 Early Childhood Block Grant	21.	0	0	0	0	0	0	21.
420 Ext. School Yr. - Pupils with Disabilities	22.	0	0	0	0	0	0	22.
425 Adult Basic Education	23.	0	0	0	0	0	0	23.
430 Chemical Abuse Prevention Programs	24.	0	0	0	0	0	0	24.
435 Academic Contests	25.	0	0	0	0	0	0	25.
450 Gifted Education	26.	0	20,103	0	21,917	20,103	0	26.
456 College Credit Exam Incentives	27.	66,752	52,387	0	66,753	50,962	68,177	27.
457 Results-based Funding	28.	0	686,337	0	0	377,302	309,035	28.
460 Environmental Special Plate	29.	0	0	0	0	0	0	29.
465-499 Other State Projects	30.	(10,521)	77,816	0	114,750	70,332	(3,037)	30.
<b>Total State Project Funds (lines 20-30)</b>	31.	56,231	1,041,354	0	408,139	723,410	374,175	31.
<b>Total Federal and State Projects (lines 18 and 31)</b>	32.	7,308,400	14,534,411	(330,254)	17,824,366	15,020,439	6,492,118	32.

(1) In accordance with the USFR Chart of Accounts, the Impact Aid Fund may transfer monies (object code 6930) to the M&O and Teacherage Funds; the Impact Aid Fund may also receive transfers-in (object code 5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may not receive any transfers-in and may only make transfers-out to the Indirect Costs Fund based on an approved indirect cost rate (object code 6910) and for any interest on federal program monies the district is not required to revert and chooses to transfer to the Indirect Cost Fund (object code 6930).

(2) In accordance with the USFR Chart of Accounts, transfers of monies between funds should be made only when specifically authorized by statute or allowed by a federal grant. Currently, there are no allowable transfers to or from any state projects.

		BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
<b>OTHER FUNDS</b>							
020 Instructional Improvement	1.	2,409,617	1,119,551		1,100,000	1,043,031	2,486,137
050 County, City, and Town Grants	2.	0	0	0	0	0	0
071 English Language Learner (1)	3.	0	0	0	0	0	0
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0
500 School Plant	5.	975,323	227,153	9,585	300,000	246,152	965,909
515 Civic Center	6.	478,503	475,339	0	600,000	564,620	389,222
520 Community School	7.	1,267,446	3,214,040	0	3,500,000	2,910,898	1,570,588
525 Auxiliary Operations	8.	838,113	893,603	0	700,000	629,397	1,102,319
526 Extracurricular Activities Fees Tax Credit	9.	970,114	721,410	0	1,000,000	712,403	979,121
530 Gifts and Donations	10.	1,783,529	747,854	0	1,500,000	646,868	1,884,515
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	0	0	0	0	0	0
540 Fingerprint	12.	0	0	0	0	0	0
545 School Opening	13.	0	0	0	0	0	0
550 Insurance Proceeds	14.	124,434	2,471	91,531	200,000	69,341	149,095
555 Textbooks	15.	72,050	9,760	0	20,000	12,455	69,355
565 Litigation Recovery	16.	100,480	19,000	0	15,000	4,336	115,144
570 Indirect Costs	17.	2,785,899	23,812	730,254	2,500,000	1,262,850	2,277,115
575 Unemployment Insurance	18.	1,069,236	19,943	0	70,000	17,790	1,071,389
580 Teacherage	19.	0	0	0	0	0	0
585 Insurance Refund	20.	72,265	1,359	0	5,000	0	73,624
590 Grants and Gifts to Teachers	21.	0	0	0	0	0	0
595 Advertisement	22.	0	20,562	0	25,000	19,329	1,233
596 Career Technical Education	23.	842,267	1,189,475	0	1,430,171	979,955	1,051,787
639 Impact Aid Revenue Bond Building	24.	0	0	0	0	0	0
650 Gifts and Donations—Capital	25.	0	0	0	0	0	0
660 Condemnation	26.	0	0	0	0	0	0
665 Energy and Water Savings	27.	0	0	0	0	0	0
686 Emergency Deficiencies Correction	28.	0	0	0	0	0	0
691 Building Renewal Grant	29.	36,510	671,861	0	690,251	662,170	46,201
695 New School Facilities	30.	0	0		0	0	0
720 Impact Aid Revenue Bond Debt Service	31.	0	0	0	0	0	0
850 Student Activities	32.	838,691	637,050		1,000,000	620,516	855,225
Other	33.	0	0	0	0	0	0
<b>INTERNAL SERVICE FUNDS 950-989</b>							
960 Self Insurance	1.	5,843,610	15,388,888	0	13,000,000	15,433,478	5,799,020
955 Intergovernmental Agreements	2.	33,293	153,611	0	200,000	122,856	64,048
9__ OPEB	3.	0	0	0	0	0	0
9__	4.	0	0	0	0	0	0

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	550,000	366,929
Class Size Reduction	0	0
Dropout Prevention Programs	0	0
Instructional Improvement Programs	550,000	676,102
Total Expenditures (lines 1-4)	1,100,000	1,043,031
Total Expenditures from accounting data		1,043,031

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

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

**A. Bonds and Short-term Debt**

1. Bonds Outstanding, July 1, 2019	\$121,293,000	1.
2. Bonds issued during FY 2020	0	2.
3. Bonds retired during FY 2020	(11,622,000)	3.
4. Bonds Outstanding, June 30, 2020	\$109,671,000	4.
5. Short-term Debt Outstanding, July 1, 2019	\$0	5.
6. Short-term Debt Outstanding, June 30, 2020	\$0	6.

**B. District Assessed Valuation and Other District Information**

1. FY 2020 Assessed Valuations and Tax Rates			
a. Primary	\$1,382,687,056	Tax Rate	3.9117
b. Secondary	\$1,382,687,056	Tax Rate	2.6680
2. Number of Schools			25
3. Actual Days in Session			180
4. Area of School District (Square Miles)			140

(Report this WHETHER OR NOT district changed boundaries in FY 2020)

**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)	\$112,147,439
2. Classroom Supplies (Function 1000, Object Code 6600)	\$4,126,209
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$17,764,621
4. Support Services—Students (Function 2100)	\$20,203,639
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$48,243,715
6. Total Current Expenditures	\$202,485,623
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$12,422,041
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$190,063,582

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)	\$150,376
---	-----------

**G. Cash and Investments held at June 30, 2020**

1. Sinking funds	\$14,490,309
2. Bond funds	\$0
3. Other funds, except for any employee retirement funds	\$498,488

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

1. Average salary of all teachers employed in FY 2020	\$50,110
2. Average salary of all teachers employed in FY 2019	\$48,303
3. Increase in average teacher salary from prior year	\$1,807
4. Percentage increase	3.7%

Comments on Average Salary Calculation (Optional):

Average salary information reflects base salary amounts for teachers and does not include Classroom Site Fund additional eligible compensation, which increased from \$7,800 additional eligible compensation in FY 2019 to \$8,700 in FY 2020.

5. Average salary of all teachers employed in FY 2018	\$43,744
6. Total percentage increase in average teacher salary since FY 2018	14.6%



**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	3	40	33	50	32	56	39	45	41	29	40	35	37	480
2. Verbal Reasoning	1	14	18	19	13	20	30	34	34	26	31	27	24	291
3. Nonverbal Reasoning	1	12	15	33	38	44	60	61	48	49	62	54	43	520
4. Total Duplicated Enrollment (lines 1-3)	5	66	66	102	83	120	129	140	123	104	133	116	104	1,291

**B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE (A.R.S. § 15-761)**

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL
1. Total All Disability Classifications	35,649,079	35,059,069
2. Gifted Education	101,514	43,850
3. Remedial Education	0	0
4. ELL Incremental Costs	209,042	168,622
5. ELL Compensatory Instruction	0	0
6. Vocational and Technological Education (non-CTED)	0	0
7. Career Education	0	0
8. Career Technical Education (CTED programs in 300 range)	2,040,307	1,956,016
9. Total (lines 1-8)	37,999,942	37,227,557
10. IEP required pupil transportation costs coded within Program 400		638,755

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 28,328
9-12	\$ 15,522
<b>Total</b>	<b>\$ 43,850</b>

**D. EXPENDITURES FOR AUDIT SERVICES**

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	51,500
2. Federal Audit Expenditures - All Funds	6330	4,000
		5,561

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

Actual Expenditures made in FY 2020 \$ 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	0
0	0		0
0	0	0	0
0	0		0
0	0		0
5,674	0		5,674
3,510,164	0		3,510,164
0	0		0
0	0		0
3,515,838	0	0	3,515,838

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

ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY (NPEFS) REPORTING

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	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)	
1000 Instruction	79,667,829	23,029,529	9,133,171	4,175,553	2,343,474	98,849				218,991	0	118,667,396
2000 Support Services												
2100 Students	12,666,129	3,628,191	3,567,120	298,938	366,632	2,320				43,398	0	20,572,728
2200 Instructional Staff	6,311,976	1,685,460	903,233	79,118	580,426	42,752				2,830	4,752	9,610,547
2300 General Administration	985,452	389,913	591,535	33,884	28,039	81,593	0			120	3,761	2,114,297
2400 School Administration	6,881,707	2,012,857	129,720	96,833	219,135	12,764				255	1,994	9,355,265
2500, 2900 Central Services, Other	4,019,299	1,170,210	1,195,473	89,038	1,427,142	61,343		829		7,742	12,208	7,983,284
2600 Operation and Maintenance of Plant	3,485,180	1,144,065	9,467,415	6,939,542	724,355	5,838				0	146,478	21,912,873
2700 Student Transportation	4,467,870	1,612,031	1,353,611	802,891	241,896	5,533				0		8,483,832
3000 Operation of Noninstructional Services												
3100 Food Service Operations	285,527	74,262	4,402,836	4,906,787	137,213	81,999				0	0	9,888,624
3200 Enterprise Operations	0	0	0	0	0	0				0	0	0
3300 Community Services Operations											3,510,426	3,510,426
3400 Bookstore Operations	156,931	48,321	186	6,674	1,238	0				0	0	213,350
Total (lines 1-12)	118,927,900	34,794,839	30,744,300	17,429,258	6,069,550	392,991	0	829	273,336	3,679,619	212,312,622	
From Federal Funds	6,926,005	1,943,286	2,165,519	8,711,488	1,480,221	55,393	0	0	18,406	394,767	21,695,085	
From State and Local Sources	112,001,895	32,851,553	28,578,781	8,717,770	4,589,329	337,598	0	829	254,930	3,284,852	190,617,537	
4000 Facilities Acquisition and Construction	0	0	1,537,012	0	0	0				0	66,753	1,603,765
5000 Debt Service								10,630,000	4,849,355		0	15,479,355

Teacher Salaries (Funds 001-799 excluding 575, Function 1000)

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)	Contract Substitutes (in Object 6300)
1. Regular Education (Programs 100, 280, 520, and 550)	60,235,087	241,995	26,024	1,520,780
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	9,698,403	0	94,127	1,238,472
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	1,936,655	0	0	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	1,914	0	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	1,346,448	0	0	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	2,680,502
7. Number of FTE-Certified Teachers	1,218
8. Number of FTE-Contract Teachers	3

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

1. 6410-6411 Utility Services	1,960,005
2. 6620-6629 Energy	5,687,423

CTED Districts Only (Funds 001-799 excluding 575, All Functions)

1. 6591 Services Purchased from Other Arizona Districts	0
2. 6870 Pass-through Payments	0
3. 6880 Sub-awards	0

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

	Property 6700	All Other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	0	0
3. Program 900	61,177	3,685,194	3,746,371
4. Total (lines 1-3)	61,177	3,685,194	3,746,371

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

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	0
4. Total (lines 1-3)	0
5. 6450 Construction	1,438,022

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

1. 6340 Technical Services	360,993
2. 6432 Technology-Related Repairs and Maintenance	0
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	782,145
5. 6650 Supplies-Technology-Related	135,575
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	3,274,060
7. Subtotal (Lines 1-6)	4,552,773
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	1,038,914

Detailed technology reporting on lines 1 through 3 is optional fiscal year 2022.

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 2020 was approved by the Governing Board on October 7, 2020, and that the complete Annual Financial Report may be reviewed by contacting Marydel Speidell at the District Office, telephone 623-876-7000, during normal business hours.

Avg. Daily Membership	2019	2020
Attending	23,218.922	23,346.033
2020 Tax Rates:	Primary	Secondary
	3.9117	2.6680

  
 President of the Governing Board

Rev. 8/20 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
Regular Education				124,065,914	116,706,558	
Special Education				37,999,942	37,227,557	
Pupil Transportation				9,144,561	7,893,367	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				941,064	848,014	
Maintenance and Operation Total	9,881,437	160,886,665	0	172,151,481	162,675,496	8,092,606
Classroom Site Funds	9,133,601	12,428,207		20,485,693	11,807,091	9,754,717
Instructional Improvement	2,409,617	1,119,551		1,100,000	1,043,031	2,486,137
Unrestricted Capital Outlay	2,321,826	7,206,332		9,594,181	5,000,095	4,528,063
Adjacent Ways	0	0	0	0	0	0
Bond Building	0	0	0	0	0	0
Other Capital Funds	0	0	0	0	0	0
New School Facilities	0	0	0	0	0	0
Federal Projects	7,252,169	13,493,057	(330,254)	17,416,227	14,297,029	6,117,943
State Projects	56,231	1,041,354	0	408,139	723,410	374,175
County, City, and Town Grants	0	0	0	0	0	0
English Language Learner	0	0	0	0	0	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	975,323	227,153	9,585	300,000	246,152	965,909
Food Service	2,861,389	9,991,460	(400,000)	10,000,000	9,642,176	2,810,673
Civic Center	478,503	475,339	0	600,000	564,620	389,222
Community School	1,267,446	3,214,040	0	3,500,000	2,910,898	1,570,588
Auxiliary Operations	838,113	893,603	0	700,000	629,397	1,102,319
Extracurricular Activities Fees	970,114	721,410	0	1,000,000	712,403	979,121
Gifts and Donations	1,783,529	747,854	0	1,500,000	646,868	1,884,515
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	0	0	0	0	0	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	124,434	2,471	91,531	200,000	69,341	149,095
Textbooks	72,050	9,760	0	20,000	12,455	69,355
Litigation Recovery	100,480	19,000	0	15,000	4,336	115,144
Indirect Costs	2,785,899	23,812	730,254	2,500,000	1,262,850	2,277,115
Unemployment Insurance	1,069,236	19,943	0	70,000	17,790	1,071,389
Teacherage	0	0	0	0	0	0
Insurance Refund	72,265	1,359	0	5,000	0	73,624
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	0	20,562	0	25,000	19,329	1,233
Career Technical Education	842,267	1,189,475	0	1,430,171	979,955	1,051,787
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	13,885,544	16,091,400	0	15,480,385	15,486,635	14,490,309
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	36,510	671,861	0	690,251	662,170	46,201
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	838,691	637,050		1,000,000	620,516	855,225
Self-Insurance	5,843,610	15,388,888	0	13,000,000	15,433,478	5,799,020
Intergovernmental Agreements	33,293	153,611	0	200,000	122,856	64,048
OPEB	0	0	0	0	0	0
Other Funds	0	0	0	0	0	0

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 2020 was approved by the Governing Board on October 7, 2020, and that the complete Annual Financial Report may be reviewed by contacting Marydel Speidell at the District Office, telephone 623-876-7000, during normal business hours.

Avg. Daily Membership

2019

2020

Attending

23,218.922

23,346.033

2020 Tax Rates:

Primary  
3.9117

Secondary  
2.6680

Rev. 8/20 Arizona Department of Education and Auditor General

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance
Regular Education				124,065,914	116,706,558	
Special Education				37,999,942	37,227,557	
Pupil Transportation				9,144,561	7,893,367	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				941,064	848,014	
Maintenance and Operation Total	9,881,437	160,886,665	0	172,151,481	162,675,496	8,092,606
Classroom Site Funds	9,133,601	12,428,207		20,485,693	11,807,091	9,754,717
Instructional Improvement	2,409,617	1,119,551		1,100,000	1,043,031	2,486,137
Unrestricted Capital Outlay	2,321,826	7,206,332	0	9,594,181	5,000,095	4,528,063
Adjacent Ways	0	0	0	0	0	0
Bond Building	0	0	0	0	0	0
Other Capital Funds	0	0	0	0	0	0
New School Facilities	0	0		0	0	0
Federal Projects	7,252,169	13,493,057	(330,254)	17,416,227	14,297,029	6,117,943
State Projects	56,231	1,041,354	0	408,139	723,410	374,175
County, City, and Town Grants	0	0	0	0	0	0
English Language Learner	0	0	0	0	0	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	975,323	227,153	9,585	300,000	246,152	965,909
Food Service	2,861,389	9,991,460	(400,000)	10,000,000	9,642,176	2,810,673
Civic Center	478,503	475,339	0	600,000	564,620	389,222
Community School	1,267,446	3,214,040	0	3,500,000	2,910,898	1,570,588
Auxiliary Operations	838,113	893,603	0	700,000	629,397	1,102,319
Extracurricular Activities Fees	970,114	721,410	0	1,000,000	712,403	979,121
Gifts and Donations	1,783,529	747,854	0	1,500,000	646,868	1,884,515
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	0	0	0	0	0	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	124,434	2,471	91,531	200,000	69,341	149,095
Textbooks	72,050	9,760	0	20,000	12,455	69,355
Litigation Recovery	100,480	19,000	0	15,000	4,336	115,144
Indirect Costs	2,785,899	23,812	730,254	2,500,000	1,262,850	2,277,115
Unemployment Insurance	1,069,236	19,943	0	70,000	17,790	1,071,389
Teacherage	0	0	0	0	0	0
Insurance Refund	72,265	1,359	0	5,000	0	73,624
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	0	20,562	0	25,000	19,329	1,233
Career Technical Education	842,267	1,189,475	0	1,430,171	979,955	1,051,787
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	13,885,544	16,091,400	0	15,480,385	15,486,635	14,490,309
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	36,510	671,861	0	690,251	662,170	46,201
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	838,691	637,050		1,000,000	620,516	855,225
Self-Insurance	5,843,610	15,388,888	0	13,000,000	15,433,478	5,799,020
Intergovernmental Agreements	33,293	153,611	0	200,000	122,856	64,048
OPEB	0	0	0	0	0	0
Other Funds	0	0	0	0	0	0

**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
<b>English Language Learner Fund 071</b>									
<b>Revenues</b>									
3200 Restricted Revenue from State Sources	1. 0								1.
1500 Investment Income	2. 0								2.
Total Revenues (lines 1 and 2)	3. 0								3.
<b>Expenditures</b>									
1000 Instruction	4.	0	0	0	0	0	0	0	0 4.
2000 Support Services									
2100 Students	5.	0	0	0	0	0	0	0	0 5.
2200 Instructional Staff	6.	0	0	0	0	0	0	0	0 6.
2300 General Administration	7.	0	0	0	0	0	0	0	0 7.
2400 School Administration	8.	0	0	0	0	0	0	0	0 8.
2500 Central Services	9.	0	0	0	0	0	0	0	0 9.
2600 Operation & Maintenance of Plant	10.	0	0	0	0	0	0	0	0 10.
2700 Student Transportation	11.	0	0	0	0	0	0	0	0 11.
2900 Other	12.	0	0	0	0	0	0	0	0 12.
<b>Total (must agree with the AFR page 6, line 3)</b>	13. 0	0	0	0	0	0	0	0	0 13.
<b>Compensatory Instruction Fund 072</b>									
<b>Revenues</b>									
3200 Restricted Revenue from State Sources	14. 0								14
1500 Investment Income	15. 0								15.
Total Revenues (lines 14 and 15)	16. 0								16.
<b>Expenditures</b>									
1000 Instruction	17.	0	0	0	0	0	0	0	0 17.
2000 Support Services									
2100 Students	18.	0	0	0	0	0	0	0	0 18.
2200 Instructional Staff	19.	0	0	0	0	0	0	0	0 19.
2300 General Administration	20.	0	0	0	0	0	0	0	0 20.
2400 School Administration	21.	0	0	0	0	0	0	0	0 21.
2500 Central Services	22.	0	0	0	0	0	0	0	0 22.
2600 Operation & Maintenance of Plant	23.	0	0	0	0	0	0	0	0 23.
2700 Student Transportation	24.	0	0	0	0	0	0	0	0 24.
2900 Other	25.	0	0	0	0	0	0	0	0 25.
<b>Total (must agree with the AFR page 6, line 4)</b>	26. 0	0	0	0	0	0	0	0	0 26.

**FOOD SERVICE**

FUND 510	
ACTUAL	
<b>BEGINNING FUND BALANCE (1)</b>	1. 2,861,389
<b>REVENUES</b>	
1500 Investment Income	2. 66,250
1600 Food Service	3. 2,519,015
Other Local <u>1990-Misc</u>	4. 8,140
4500 Restricted Revenue Rec. from Fed. Gov.	5. 6,511,802
4900 Revenue for/on Behalf of the District	6. 886,253
<b>TOTAL REVENUE</b> (lines 2-6)	7. 9,991,460
5000 Other Financing Sources and Fund Transfers-In	8. 0
<b>TOTAL AVAILABLE</b> (lines 1, 7, and 8)	9. 12,852,849

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	949,176.00	1,893,059.00	0.00	22,596.00
b. Program Adults/Adult Workers	0.00	25,941.00	0.00	0.00
c. Other	661.00	17,573.00	290,146.68	0.00
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	2.60	2.60	2.75	3.50
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
6200 Employee Benefits
6400 Purchased Property Services
6570 Food Service Management
6591 Services Purchased from Other AZ Districts
6610 General Supplies (Nonfood Items)
6620 Energy
6631 USDA Commodities (Excluding Freight)
6632 USDA Commodities (Freight Only)
6633 Other Food
6634 Storage Costs for USDA Commodities
6700 Property (Excluding 6731-39)
6731-32, 6734-35, 6737-38 Furniture & Equipment, Vehicles, & Tech. costing under \$5,000
6733, 6736, 6739 Furniture & Equipment, Vehicles, & Tech. costing \$5,000 or more
Other Expenditures <u>6532, 6550, 6580, 6644, 6650, 6810</u>
<b>TOTAL EXPENDITURES</b> (lines 10-24)
6910 Indirect Costs Transfers-Out
6900 Other Financing Uses and Fund Transfers-Out (excluding Indirect Costs Transfers-Out)
<b>TOTAL EXPENDITURES &amp; OTHER USES</b> (lines 25-27)
<b>ENDING FUND BALANCE</b> (line 9 minus line 28) (1)

(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.	73,458	212,069	0
11.	27,839	46,424	0
12.	8,353	0	0
13.	4,359,236	0	
14.	0	0	
15.	217,761	0	0
16.	7,871	0	
17.	886,253		
18.	7,467		
19.	3,794,402		
20.	0		
21.			0
22.	86,234		0
23.	47,470		0
24.	125,831	0	0
25.	10,000,000	9,642,176	258,493
26.	400,000		
27.	0		
28.	10,042,176		
29.	2,810,673		

E. Detail of Food Service Management Company Expenditures	
Classified Salaries	3,064,156
Employee Benefits	647,325
Supplies and Materials (Nonfood)	19,705
Food	81,583
Management Fee	344,556
Other	201,911
Total (must equal total of amounts on line 13 above)	4,359,236

\$0 at 7/1/19 or \$0 at 6/30/20, as applicable.