



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 [Handwritten signatures]

SIGNATURE/DATE Teresa Sells-Gorman, President Wanda Begay, Clerk Allan Blacksheep, Jr., Member Christine Lynch, Member Marcarlo Roanhorse, Member

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

[Handwritten signature] Superintendent Signature

Dale O'Donnell, Acting Superintendent (Typed Name)

Judy James District Contact Employee

[Handwritten signature] Business Manager Signature

Judy James Business Manager (Typed Name)

(928) 755-1040 Telephone Number

judy.james@ganado.k12.az.us E-mail

Table with 2 columns: Fund Name, Amount. Rows: 1. Maintenance & Operation (10,645,248), 2. Classroom Site Funds (645,764), 3. Unrestricted Capital Outlay (77,113)

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) 1,990

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
1	495,891	234,764	0	38,990
2	0			0
3				
4	0	0		
5	0			
6	0	0		0
7	0			
8	0			
9				
10				
11				
12				
13				
14				
15				
16				
17	0	0	0	292
18	6,061			
19	6,061	0	0	292
20				
21	487,537	0		
22				
23				
24	487,537	0		
25	69,493			
26	7,623,978	0		
27	0	0		
28				
29	7,693,471	0		0
30	0			
31				
32				
33	0			
34	0			
35				
36				
37	0			0
38	8,167,069	0	0	292
39				
40	2,539,282	0		
41				
42	11,222,242	234,764	0	39,282
43	10,645,248	77,113		0
44	0			39,282
45	10,645,248	77,113	0	39,282
46	576,994	157,651	0	0

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$10,000 at 7/1/16.

(2) The Government Property Lease Excise Tax revenue included on line 18 is \$

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$10,000 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.	2,851,203	617,519	271	20,659	2,151	3,419,082	3,491,803	3,158,353	10.6%
2000 Support Services										
2100 Students	2.	181,152	63,422	2,975	5,512	145	452,627	253,206	449,881	-43.7%
2200 Instructional Staff	3.	96,227	19,463	0	1,582	0	119,471	117,272	108,908	7.7%
2300 General Administration	4.	133,530	45,489	67,779	3,681	9,665	255,203	260,144	222,915	16.7%
2400 School Administration	5.	480,436	129,292	3,276	13,027	3,810	560,092	629,841	565,830	11.3%
2500 Central Services	6.	724,959	403,727	59,853	26,738	7,362	1,376,171	1,222,639	1,157,770	5.6%
2600 Operation & Maintenance of Plant	7.	962,178	322,392	66,523	122,695	0	1,641,869	1,473,788	1,624,278	-9.3%
2900 Other	8.						0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0	0	0	20,000		30,000	20,000	170,411	-88.3%
610 School-Sponsored Cocurricular Activities	10.	23,928	4,577	0	0	0	45,914	28,505	33,073	-13.8%
620 School-Sponsored Athletics	11.	181,038	42,025	13,364	7,201	65,141	363,288	308,769	325,333	-5.1%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.			0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	5,634,651	1,647,906	214,041	221,095	88,274	8,263,717	7,805,967	7,816,752	-0.1%
200 Special Education										
1000 Instruction	15.	961,797	227,723	8,000	1,151	0	1,009,918	1,198,671	1,156,474	3.6%
2000 Support Services										
2100 Students	16.	26,105	9,469	166,311	159		237,799	202,044	205,124	-1.5%
2200 Instructional Staff	17.	0	0	0	0	0	0	0	0	0.0%
2300 General Administration	18.						0	0	0	0.0%
2400 School Administration	19.	172,427	47,362	0	0	0	222,753	219,789	218,551	0.6%
2500 Central Services	20.						0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.						0	0	0	0.0%
2900 Other	22.	0	0				31,560	0	0	0.0%
3000 Operation of Noninstructional Services	23.		0				0	0	0	0.0%
Subtotal (lines 15-23)	24.	1,160,329	284,554	174,311	1,310	0	1,502,030	1,620,504	1,580,149	2.6%
400 Pupil Transportation	25.	702,805	268,843	23,383	223,306	440	1,322,315	1,218,777	961,454	26.8%
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	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.	0	0	0	0	0	46,299	0	0	0.0%
Total Expenditures (lines 14, 24-27, 30-32)	33.	7,497,785	2,201,303	411,735	445,711	88,714	11,134,361	10,645,248	10,358,355	2.8%

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.	123,280										1.
Interest Income	2.	682										2.
Total Revenues (lines 1 and 2)	3.	123,962										3.
Expenditures:												
100 Regular Education												
1000 Instruction	4.		49,844	14,851				166,569	64,695	61,114	5.9%	4.
2100 Support Services - Students	5.		500	142				0	642	0	-	5.
2200 Support Services - Instructional Staff	6.		0	0				0	0	0	0.0%	6.
Program 100 Subtotal (lines 4-6)	7.		50,344	14,993				166,569	65,337	61,114	6.9%	7.
200 Special Education												
1000 Instruction	8.		9,847	2,832				2,094	12,679	10,569	20.0%	8.
2100 Support Services - Students	9.		0	0				0	0	0	0.0%	9.
2200 Support Services - Instructional Staff	10.		0	0				0	0	0	0.0%	10.
Program 200 Subtotal (lines 8-10)	11.		9,847	2,832				2,094	12,679	10,569	20.0%	11.
Other Programs (Specify)												
1000 Instruction	12.							0	0	0	0.0%	12.
2100 Support Services - Students	13.							0	0	0	0.0%	13.
2200 Support Services - Instructional Staff	14.							0	0	0	0.0%	14.
Other Programs Subtotal (lines 12-14)	15.		0	0				0	0	0	0.0%	15.
Total Classroom Site Fund 011 - Base Salary	16.	65,016	123,962	60,191	17,825			168,663	78,016	71,683	8.8%	110,962
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	17.	246,561										17.
Interest Income	18.	433										18.
Total Revenues (lines 17 and 18)	19.	246,994										19.
Expenditures												
100 Regular Education												
1000 Instruction	20.		326,125	61,307				669,261	387,432	0	-	20.
2100 Support Services - Students	21.		0	0				24,645	0	0	0.0%	21.
2200 Support Services - Instructional Staff	22.		0	0				0	0	0	0.0%	22.
Program 100 Subtotal (lines 20-22)	23.		326,125	61,307				693,906	387,432	0	-	23.
200 Special Education												
1000 Instruction	24.		23,621	4,338				67,639	27,959	0	-	24.
2100 Support Services - Students	25.		0	0				0	0	0	0.0%	25.
2200 Support Services - Instructional Staff	26.		0	0				0	0	0	0.0%	26.
Program 200 Subtotal (lines 24-26)	27.		23,621	4,338				67,639	27,959	0	-	27.
Other Programs (Specify)												
1000 Instruction	28.							0	0	0	0.0%	28.
2100 Support Services - Students	29.							0	0	0	0.0%	29.
2200 Support Services - Instructional Staff	30.							0	0	0	0.0%	30.
Other Programs Subtotal (lines 28-30)	31.		0	0				0	0	0	0.0%	31.
Total Classroom Site Fund 012 - Performance Pay	32.	175,809	246,994	349,746	65,645			761,545	415,391	0	-	7,412
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	33.	246,561										33.
Interest Income	34.	1,529										34.
Total Revenues (lines 33 and 34)	35.	248,090										35.
Expenditures												
100 Regular Education												
1000 Instruction	36.		107,065	29,829				424,972	136,894	104,067	31.5%	36.
2100 Support Services - Students	37.		500	142				0	642	0	-	37.
2200 Support Services - Instructional Staff	38.		0	0				0	0	0	0.0%	38.
Program 100 Subtotal (lines 36-38)	39.		107,565	29,971	0	0		424,972	137,536	104,067	32.2%	39.
200 Special Education												
1000 Instruction	40.		11,647	3,174				72,100	14,821	10,570	40.2%	40.
2100 Support Services - Students	41.		0	0				0	0	0	0.0%	41.
2200 Support Services - Instructional Staff	42.		0	0				0	0	0	0.0%	42.
Program 200 Subtotal (lines 40-42)	43.		11,647	3,174	0	0		72,100	14,821	10,570	40.2%	43.
530 Dropout Prevention Programs												
1000 Instruction	44.							0	0	0	0.0%	44.
Other Program: (Specify)												
1000 Instruction	45.							0	0	0	0.0%	45.
2100, 2200 Support Serv. Students & Instructional Staff	46.							0	0	0	0.0%	46.
Other Programs Subtotal (lines 45 and 46)	47.		0	0	0	0		0	0	0	0.0%	47.
Total Classroom Site Fund 013 - Other	48.	191,221	248,090	119,212	33,145	0	0	497,072	152,357	114,637	32.9%	286,954
Total Classroom Site Funds (lines 16, 32, and 48)	49.	432,046	619,046	529,149	116,615	0	0	1,427,280	645,764	186,320	246.6%	405,328

(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)	1.							0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)											
1000 Instruction	2.		77,113	0			0	77,114	77,113	104,056	-25.9%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.		0	0			0	0	0	0	0.0%
2300, 2400, 2500, 2900 Administration	4.			0			0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	5.			0			0	0	0	0	0.0%
2700 Student Transportation	6.			0			0	0	0	0	0.0%
3000 Operation of Noninstructional Services	7.			0			0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.			0			0	0	0	0	0.0%
5000 Debt Service	9.					0		0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	77,113	0	0	0	0	77,114	77,113	104,056	-25.9%

(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 _____

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. 77,114	77,113	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. 0	0	0	0	0	0	0	0
6710 Land and Improvements	5. 0	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. 0	0	0	0	0	0	0	0
673X Vehicles	8. 0	0	0	0	0	0	0	0
673X Technology-Related Hardware and Software	9. 0	0	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. 0	0	0	0	0	0	0	0
Total amounts reported on lines 1 through 10 above for:								
Renovation	13. 0	0	0	0	0	0	0	0
New Construction	14. 0	0	0	0	0	0	0	0
Other	15. 77,114	0	0	0	0	0	0	0
Total (lines 13-15)	16. Must equal line 12	0	0	0	0	0	0	0

Funds 610, 630, 695, and 620

1. New construction cost per square foot \$ _____
 2. Land acquisition costs \$ _____

CAPITAL ASSETS AS OF JUNE 30, 2017	
Land and Improvements	\$0
Buildings and Improvements	\$2,865,959
Furniture, Equipment, Vehicles, and Technology	\$825,450
Construction in Progress	\$0
Total	\$3,691,409

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.	(22,218)	1,130,098	(39,077)	1,538,385	1,199,078	(130,275)
2.	22,385	99,341	(5,866)	244,997	119,009	(3,149)
3.	0	0	0	60,000	0	0
4.	0	0	0	0	0	0
5.	2,034	15,764	(399)	25,530	17,353	46
6.	0	272,152	(9,492)	284,832	262,618	42
7.	(15,395)	15,395	0	23,341	0	0
8.	488	204,730	(20,669)	288,233	259,376	(74,827)
9.	0	104,501	(2,439)	115,044	102,062	0
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	3,677	38,135	(1,538)	45,544	41,712	(1,438)
13.				0		0
14.	41,371	286		44,526	2,078	39,579
15.	48,560	272,172		726,450	253,258	67,474
16.	4,522,357	10,686,686	(2,499,632)	8,968,467	6,079,500	6,629,911
17.	6,352	166	0	3,037	1,439	5,079
18.	4,609,611	12,839,426	(2,579,112)	12,368,386	8,337,483	6,532,442

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.	4	15,999		18,530	16,003	0
20.	0	1,760		9,000	1,760	0
21.	0	0		0	0	0
22.	0	0		0	0	0
23.	0	0		0	0	0
24.	0	0		0	0	0
25.	0	0		0	0	0
26.	0	0		0	0	0
27.	57,887	352		0	0	58,239
28.	57,891	18,111		27,530	17,763	58,239
29.	4,667,502	12,857,537	(2,579,112)	12,395,916	8,355,246	6,590,681

(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.

OTHER FUNDS

020 Instructional Improvement
 050 County, City, and Town Grants
 071 Structured English Immersion (1)
 072 Compensatory Instruction (1)
 500 School Plant
 515 Civic Center
 520 Community School
 525 Auxiliary Operations
 526 Extracurricular Activities Fees Tax Credit
 530 Gifts and Donations
 535 Career & Tech. Ed. & Voc. Ed. Projects
 540 Fingerprint
 545 School Opening
 550 Insurance Proceeds
 555 Textbooks
 565 Litigation Recovery
 570 Indirect Costs
 575 Unemployment Insurance
 580 Teacherage
 585 Insurance Refund
 590 Grants and Gifts to Teachers
 595 Advertisement
 596 Joint Technical Education
 620 Adjacent Ways
 630 Bond Building
 639 Impact Aid Revenue Bond Building
 650 Gifts and Donations—Capital
 660 Condemnation
 665 Energy and Water Savings
 686 Emergency Deficiencies Correction
 691 Building Renewal Grant
 695 New School Facilities
 700 Debt Service
 720 Impact Aid Revenue Bond Debt Service
 850 Student Activities
 Other 635,690,

	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
1.	10,976	60,781		0	70,116	1,641
2.				0		0
3.	0	0		7,393	0	0
4.	699	4		0	0	703
5.	24,300	6,532		24,135	2,536	28,296
6.	48,833	29,133		82,191	37,430	40,536
7.	268	2		0	0	270
8.	4,829	95,313		22,190	96,548	3,594
9.	3,969	5,103		6,500	4,927	4,145
10.	26,499	55,040		476	55,926	25,613
11.	2,179	8,694		7,620	6,165	4,708
12.	0			0		0
13.	0			0		0
14.	273,705	90,631		403,585	103,801	260,535
15.	5,569	1,107		0	0	6,676
16.	1,433	(38)		0		1,395
17.	65,889	1,422	79,479	174,223	146,718	72
18.	0	0		0	0	0
19.	11,477	235,907	0	432,623	246,788	596
20.	19,541	119		0		19,660
21.	0			0		0
22.	0			0		0
23.	29,580	235,972		199,079	209,895	55,657
24.	0	0	0	0		0
25.	0	0		0	0	0
26.	365	2	(367)	0	0	0
27.	0	0		0	0	0
28.	0			0		0
29.				0		0
30.	0			0	0	0
31.	(28,251)	715,628		1,900,495	464,770	222,607
32.				0		0
33.	38,990	292	(39,282)	35,885	0	0
34.	0			0		0
35.	59,630	78,050			75,103	62,577
36.	3,879	8		3,225,809	0	3,887
1.				0		0
2.	0	0		0		0
3.				0		0
4.				0		0

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	
Class Size Reduction	0	
Dropout Prevention Programs	0	
Instructional Improvement Programs	0	70,116
Total Expenditures (lines 1-4)	0	70,116

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

DISTRICT NAME Ganado Unified School District #20

COUNTY Apache

CTDS NUMBER 010220000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2016		1.
2. Bonds issued during FY 2017		2.
3. Bonds retired during FY 2017		3.
4. Bonds Outstanding, June 30, 2017	\$0	4.
5. Short-term Debt Outstanding, July 1, 2016		5.
6. Short-term Debt Outstanding, June 30, 2017		6.

B. District Assessed Valuation and Other District Information

1. FY 2017 Assessed Valuations and Tax Rates			
a. Primary	\$	Tax Rate	
b. Secondary	\$	Tax Rate	
2. Number of Schools			3
3. Actual Days in Session			180
4. Area of School District (Square Miles)			

(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			1.
2. Excessive/unexpected legal expenses			2.
3. Mitigation or removal of health or safety hazard			3.

D. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$8,309,155
2. Classroom Supplies (Function 1000, Object Code 6600)	\$639,225
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$3,676,761
4. Support Services—Students (Function 2100)	\$1,434,215
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$5,712,788
6. Total Current Expenditures	\$19,772,144

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 \$

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

G. Cash and Investments held at June 30, 2017

1. Sinking funds	\$
2. Bond funds	\$
3. Other funds, except for any employee retirement funds	\$

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												TOTAL	
	K	1	2	3	4	5	6	7	8	9	10	11		12
1.														0
2.														0
3.														0
4.	0	0	0	0	0	0	0	0	0	0	0	0	0	0

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

1. Total All Disability Classifications
2. Gifted Education
3. Remedial Education
4. ELL Incremental Costs
5. ELL Compensatory Instruction
6. Vocational and Technological Education
7. Career Education
8. Total (lines 1-7)

	PROGRAM 200 BUDGET	PROGRAM 200 ACTUAL
1.	1,158,069	1,269,355
2.	0	
3.	0	
4.	0	
5.	0	
6.	310,961	351,149
7.	0	
8.	1,469,030	1,620,504

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

Actual Expenditures for all Gifted Programs:

K-8	\$	_____
9-12	\$	_____
Total	\$	<u>0</u>

D. EXPENDITURES FOR AUDIT SERVICES

1. Nonfederal Audit Expenditures - M&O Fund
2. Federal Audit Expenditures - All Funds

	BUDGET	ACTUAL
1.	6350 23,200	29,500
2.	6330 5,800	5,800

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

Actual Expenditures made in FY 2017

\$ _____

F. TUITION

Type 03 Districts Only

1. Tuition to Other Arizona Districts for high school students only (objects 6561 & 6565)
2. Tuition to Other Arizona Districts for all other students (objects 6561)
3. Tuition to Out-of-State Districts for high school students only (objects 6562 & 6565)
4. Tuition to Out-of-State Districts for all other students (objects 6562)

Non-Type 03 Districts

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

All Districts

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

Tuition Expenditures			
Operations	Capital	Debt	Total
			0
			0
			0
			0
			0
			0
86,384			86,384
			0
			0
86,384	0	0	86,384

(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

Funds 020-799	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)	
1000 Instruction	1,279,763	1,170,034	192,561	610,215	168,163	309				24,972		3,446,017
2000 Support Services												
2100 Students	653,631	197,575	92,538	29,940	4,097	750				3,249		981,780
2200 Instructional Staff	65,089	13,470	133,587	18,075	0	0				601		230,822
2300 General Administration	92,538	27,842	44,610	18,047	0	15,508					0	198,545
2400 School Administration	73,894	17,587	40,472	11,981	5,435	0				0		149,369
2500, 2900 Central Services, Other	200,786	55,684	724,888	44,192	224,500	408				750		1,251,208
2600 Operation and Maintenance of Plant	336,120	107,219	334,797	853,177	24,101	283				6,596		1,662,293
2700 Student Transportation	9,360	1,791	12,914	32,173	332,546							388,784
3000 Operation of Noninstructional Services												
3100 Food Service Operations	360,642	148,534	9,215	447,657	64,950	0						1,030,998
3200 Enterprise Operations	0	0										0
3300 Community Services Operations											3,603	3,603
3400 Bookstore Operations				4,240		0						4,240
4000 Facilities Acquisition and Construction	0	0	2,812,032	0	0							2,812,032
5000 Debt Service								0	0			0
Total (lines 1-14)	3,071,823	1,739,736	4,397,614	2,069,697	823,792	17,258	0	0	0	36,168	3,603	12,159,691

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)	3,916,069	166,256	
2. Special Education (Programs 200-230, 250, and 300-399)	610,371		
3. Vocational Education (Programs 270 and 540)	221,580		
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)			
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	173,646		

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 415,074
7. Number of FTE-Certified Teachers	96
8. Number of FTE-Contract Teachers	

Utilities and Energy Detail (Only Function 2600)

1. 6410-6411 Utility Services	400
2. 6620-6629 Energy	689,328

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	0	3,603	3,603
4. Total (lines 1-3)	0	3,603	3,603

Property Detail for Function 4000 (Funds 020-799)

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	2,609,771

Technology (All Funds, All Functions)

1. 6650 Supplies-Technology-Related	736
2. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	153,447
3. Subtotal (Lines 1-2)	154,183
4. 6739 Technology-Related Hardware & Software (\$5,000 or more)	184,625

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER

010220000

I certify that the Annual Financial Report of Ganado Unified School District 20

Avg. Daily Membership

2016

2017

County, for fiscal year 2017 was approved by the Governing Board on October 4, 2017, and that the complete Annual Financial Report may be reviewed by contacting Judy James at the District Office, telephone (928) 755-1040, during normal business hours.

Attending

1,424,287

1,368,283

Juan on Sells Don 2017 Tax Rates:

Primary
0.0000

Secondary
0.0000

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

President of the Governing Board

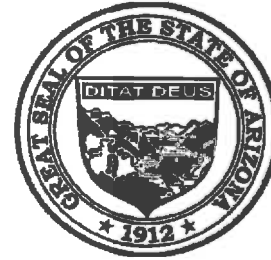
Fund/Program	Beginning Fund Balance	Revenues and Other Financing Source (Excl. Transfers)	Fund Transfers In (Out)	Budgeted Expenditures	Actual Expenditures and Other Financing Uses (Excl. Transfers)	Ending Fund Balance
Regular Education				8,263,717	7,805,967	
Special Education				1,502,030	1,620,504	
Pupil Transportation				1,322,315	1,218,777	
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				46,299	0	
Maintenance and Operation Total	495,891	8,187,069	2,539,282	11,134,361	10,645,248	576,994
Classroom Site Funds	432,046	619,046		1,427,280	645,764	405,328
Instructional Improvement	10,976	60,781		0	70,116	1,641
Unrestricted Capital Outlay	234,764	0	0	77,114	77,113	157,651
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	4,609,611	12,839,426	(2,579,112)	12,368,386	8,337,483	6,532,442
State Projects	57,891	18,111		27,530	17,763	58,239
County, City, and Town Grants	0	0	0	0	0	0
Structured English Immersion	0	0		7,393	0	0
Compensatory Instruction	699	4		0	0	703
School Plant Fund	24,300	6,532	0	24,135	2,536	28,296
Food Service	0	873,066	0	1,111,253	871,406	1,660
Civic Center	48,833	29,133	0	82,191	37,430	40,536
Community School	268	2	0	0	0	270
Auxiliary Operations	4,829	95,313	0	22,190	96,548	3,594
Extracurricular Activities Fees	3,969	5,103	0	6,500	4,927	4,145
Gifts and Donations	26,499	55,040	0	476	55,926	25,613
Career & Tech. Ed. & Voc. Ed. Projects	2,179	8,694	0	7,620	6,165	4,708
Fingerprint	0	0	0	0	0	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	273,705	90,631	0	403,585	103,801	260,535
Textbooks	5,569	1,107	0	0	0	6,676
Litigation Recovery	1,433	(38)	0	0	0	1,395
Indirect Costs	65,889	1,422	79,479	174,223	146,718	72
Unemployment Insurance	0	0	0	0	0	0
Teacherage	11,477	235,907	0	432,623	246,788	596
Insurance Refund	19,541	119	0	0	0	19,660
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	0	0	0	0	0	0
Joint Technical Education	29,580	235,972	0	199,079	209,895	55,657
Impact Aid Revenue Bond Building	365	2	(367)	0	0	0
Debt Service	38,990	292	(39,282)	35,885	0	0
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	(28,251)	715,628	0	1,900,495	464,770	222,607
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	59,630	78,050			75,103	62,577
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	0	0	0	0	0	0
OPEB	0	0	0	0	0	0
Other Funds	3,879	8	0	3,225,809	0	3,887

DISTRICT NAME Ganado Unified School District #20

COUNTY Apache

CTDS NUMBER 010220000

**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 Ganado Unified School District #20

COUNTY Apache

CTDS NUMBER 010220000

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	0	0		0	0 1.
2000 Support Services								
2100 Students	2.						0	0 2.
2200 Instructional Staff	3.						0	0 3.
2300 General Administration	4.						0	0 4.
2400 School Administration	5.						0	0 5.
2500 Central Services	6.						0	0 6.
2600 Operation & Maintenance of Plant	7.						0	0 7.
2900 Other	8.						0	0 8.
3000 Operation of Noninstructional Services	9.						0	0 9.
Total (lines 1-9) (must agree with the AFR page 2, line 27)	10.	0	0	0	0	0	0	0 10.
540 Joint Career and Technical Ed. and Vocational Ed. Center								
1000 Instruction	11.						0	0 11.
2000 Support Services								
2100 Students	12.						0	0 12.
2200 Instructional Staff	13.						0	0 13.
2300 General Administration	14.						0	0 14.
2400 School Administration	15.						0	0 15.
2500 Central Services	16.						0	0 16.
2600 Operation & Maintenance of Plant	17.						0	0 17.
2900 Other	18.						0	0 18.
3000 Operation of Noninstructional Services	19.						0	0 19.
Total (lines 11-19) (must agree with the AFR page 2, line 31)	20.	0	0	0	0	0	0	0 20.

**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
2000 Support Services	2.							0	0
3000 Operation of Noninstructional Services	3.							0	0
4000 Facilities Acquisition and Construction	4.							0	0
5000 Debt Service	5.							0	0
Subtotal (lines 1-5)	6.	0	0	0	0	0	0	0	0
540 Joint Career & Technical Ed. & Vocational Ed. Center									
1000 Instruction	7.							0	0
2000 Support Services	8.							0	0
3000 Operation of Noninstructional Services	9.							0	0
4000 Facilities Acquisition and Construction	10.							0	0
5000 Debt Service	11.							0	0
Subtotal (lines 7-11)	12.	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES									
<i>(lines 6 and 12)</i>	13.	0	0	0	0	0	0	0	0

**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.		0									
1500 Investment Income 2.		0									
Total Revenues (lines 1 and 2) 3.		0									
Expenditures											
1000 Instruction 4.			0	0					0	0	
2000 Support Services											
2100 Students 5.									0	0	
2200 Instructional Staff 6.					0	0			7,393	0	
2300 General Administration 7.									0	0	
2400 School Administration 8.									0	0	
2500 Central Services 9.									0	0	
2600 Operation & Maintenance of Plant 10.									0	0	
2700 Student Transportation 11.									0	0	
2900 Other 12.									0	0	
Total (must agree with the AFR page 6, line 3) 13.	0	0	0	0	0	0	0	0	7,393	0	0
Compensatory Instruction Fund 072											
Revenues											
3200 Restricted Revenue from State Sources 14.											
1500 Investment Income 15.		4									
Total Revenues (lines 14 and 15) 16.		4									
Expenditures											
1000 Instruction 17.			0	0					0	0	
2000 Support Services											
2100 Students 18.									0	0	
2200 Instructional Staff 19.									0	0	
2300 General Administration 20.									0	0	
2400 School Administration 21.									0	0	
2500 Central Services 22.									0	0	
2600 Operation & Maintenance of Plant 23.									0	0	
2700 Student Transportation 24.									0	0	
2900 Other 25.									0	0	
Total (must agree with the AFR page 6, line 4) 26.	699	4	0	0	0	0	0	0	0	0	703

DISTRICT NAME #N/A

COUNTY #N/A

CTDS NUMBER #N/A

FOOD SERVICE

FUND 510	
ACTUAL	
1.	0
2.	19
3.	40,618
4.	
5.	790,293
6.	42,136
7.	873,066
8.	
9.	873,066

**BEGINNING FUND BALANCE (1)
REVENUES**

1500 Investment Income
1600 Food Service
Other Local _____
4500 Restricted Revenue Rec. from Fed. Gov.
4900 Revenue for/on Behalf of the District
TOTAL REVENUE (lines 2-6)
5200 Fund Transfers-In
TOTAL AVAILABLE (lines 1, 7, and 8)

A. Number of operating months

11

B. Number of Meals Served

1. Served at District Locations
a. Reimbursable Meals Only
b. Program Adults/Adult Workers
c. Other
2. Served at Other Locations
a. Reimbursable Meals Only
b. Program Adults/Adult Workers
c. Other

	BREAKFASTS	LUNCHES/ SUPPERS	A LA CARTE*	SNACKS
1. Served at District Locations				
a. Reimbursable Meals Only	141,449.00	217,049.00	0.00	5,911.00
b. Program Adults/Adult Workers	3,136.00	3,136.00	0.00	0.00
c. Other				
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

1. Reduced breakfast
2. Reduced lunch
3. Reduced snack
4. Paid breakfast
5. Paid lunch
6. Paid snack

	P-6	7-8	9-12	Adult
1. Reduced breakfast				
2. Reduced lunch				
3. Reduced snack				
4. Paid breakfast				
5. Paid lunch				
6. Paid snack				

D. Special Milk Program

Charge to children per 1/2 pint milk unit
Number of 1/2 pint milk units served to children

n/a
n/a

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 6320,6330,6340,6580
TOTAL EXPENDITURES (lines 10-24)
6910 Indirect Costs
6930 Fund Transfers-Out
TOTAL EXPENDITURES & OTHER USES
(lines 25-27)
ENDING FUND BALANCE (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.	360,642		
11.	148,534		
12.	0		
13.	0		
14.			
15.	1,327		
16.	0		
17.	40,829		
18.	5,365		
19.	305,493		
20.			
21.			
22.			
23.			
24.	9,215		
25.	1,111,253	0	0
26.			
27.			
28.	871,406		
29.	1,660		

E. Detail of Food Service Management Company Expenditures

Classified Salaries _____
Employee Benefits _____
Supplies and Materials (Nonfood) _____
Food _____
Management Fee _____
Other _____
Total (must equal total of amounts on line 13 above) 0

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