



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
2018

SIGNATURE/DATE

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SIGNATURE/DATE

Teresa Sells-Gorman, President

Wanda Begay, Clerk

Christine Lynch, Member

Marcarlo Roanhorse, Member

Allan Blacksheep, Member

The Annual Financial Report file(s) for FY 2018 uploaded to the Arizona Department of Education's website on
October 15, 2018 contain(s) the data for the AFR described above.

Date

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Superintendent Signature

Dale O'Donnell
Superintendent (Typed Name)

Gaylyn Johnson
District Contact Employee

[Handwritten signature]

Business Manager Signature

Gaylyn Johnson
Business Manager (Typed Name)

(928) 755-1048
Telephone Number

gaylyn.johnson@ganado.k12.az.us
E-mail

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$ 10,310,450
2. Classroom Site Funds (from page 3, line 49)	\$ 463,364
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 85,244

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)

Subtotal (lines 2-19)

2000 Intermediate

- 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
- 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 31-37)

Total Fund Revenue (lines 20, 25, 30, and 38)

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

TOTAL FUNDS AVAILABLE (lines 1 and 39 through 42)

Total Expenditures

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

TOTAL EXPENDITURES AND OTHER USES (lines 44 plus 45)

ENDING FUND BALANCE (line 43 minus line 46) (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
1.	576,993	157,651		0	0
2.	427,557				0
3.					
4.	401	0			
5.					
6.					
7.	0	0			0
8.	0				
9.	0				
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.	216	246		0	0
19.	8,102				
20.	436,276	246	0	0	0
21.					
22.	478,562	0			
23.					
24.					
25.	478,562	0			
26.	66,398				
27.	7,497,071	0			
28.	20	0			
29.					
30.	7,563,489	0			0
31.	0				
32.					
33.					
34.	0				
35.	0				
36.					
37.					
38.	0				0
39.	8,478,327	246	0	0	0
40.					
41.	2,000,000	0			
42.					
43.	11,055,320	157,897	0	0	0
44.	10,310,450	85,244	0	0	0
45.	0			0	0
46.	10,310,450	85,244	0	0	0
47.	744,870	72,653	0	0	0

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$10,000 at 7/1/17.

(2) The Government Property Lease Excise Tax revenue included on line 19 is \$

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$10,000 at 6/30/18.

(4) Debt Service Fund expenditures include interest expenditures of \$

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.	2,541,744	817,873	0	3,108	382	3,219,371	3,363,107	3,491,803	-3.7%
2000 Support Services										
2100 Students	2.	184,273	63,353	745	2,322	75	256,293	250,768	253,206	-1.0%
2200 Instructional Staff	3.	115,483	27,796	289	1,051	0	138,715	144,619	117,272	23.3%
2300 General Administration	4.	133,771	42,136	75,195	2,940	14,118	503,349	268,160	260,144	3.1%
2400 School Administration	5.	466,401	132,479	1,035	6,585	2,196	581,586	608,696	629,841	-3.4%
2500 Central Services	6.	567,604	345,586	69,457	14,398	1,544	1,358,913	998,589	1,222,639	-18.3%
2600 Operation & Maintenance of Plant	7.	892,990	314,958	91,229	50,244	0	1,571,168	1,349,421	1,473,788	-8.4%
2900 Other	8.						0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	22,185	9,627	0	0		30,000	31,812	20,000	59.1%
610 School-Sponsored Cocurricular Activities	10.	32,175	5,951	0	0	0	41,679	38,126	28,505	33.8%
620 School-Sponsored Athletics	11.	172,855	36,383	15,612	6,868	73,784	364,066	305,502	308,769	-1.1%
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.	5,129,481	1,796,142	253,562	87,516	92,099	8,065,140	7,358,800	7,805,967	-5.7%
200 and 300 Special Education										
1000 Instruction	15.	925,772	325,088	142	415	0	1,294,401	1,251,417	1,198,671	4.4%
2000 Support Services										
2100 Students	16.	0	0	221,367	0		111,500	221,367	202,044	9.6%
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.	157,330	45,598	0	0	0	190,888	202,928	219,789	-7.7%
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				30,109	0	0	0.0%
3000 Operation of Noninstructional Services	23.		0				0	0	0	0.0%
Subtotal (lines 15-23)	24.	1,083,102	370,686	221,509	415	0	1,626,898	1,675,712	1,620,504	3.4%
400 Pupil Transportation	25.	751,362	274,017	21,167	229,092	300	1,260,847	1,275,938	1,218,777	4.7%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs										
1000 Instruction	27.	0	0	0				0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.							0	0	0.0%
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	30.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	31.	0	0	0	0	0	46,299	0	0	0.0%
Total Expenditures (lines 14, 24-26, 29-31)	32.	6,963,945	2,440,845	496,238	317,023	92,399	10,999,184	10,310,450	10,645,248	-3.1%

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.	137,745										
Interest Income	2.	1,037										
Total Revenues (lines 1 and 2)	3.	138,782										
Expenditures												
100 Regular Education												
1000 Instruction	4.		54,702	17,207				0	71,909	64,695	11.2%	
2100 Support Services - Students	5.		1,520	436				646	1,956	642	204.7%	
2200 Support Services - Instructional Staff	6.		0	0				0	0	0	0.0%	
Program 100 Subtotal (lines 4-6)	7.		56,222	17,643				646	73,865	65,337	13.1%	
200 and 300 Special Education												
1000 Instruction	8.		10,980	3,334				46,409	14,314	12,679	12.9%	
2100 Support Services - Students	9.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	10.		0	0				0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 8-10)	11.		10,980	3,334				46,409	14,314	12,679	12.9%	
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	0	0.0%	
Other Programs Subtotal (lines 12-14)	15.		0	0				0	0	0	0.0%	
Total Classroom Site Fund 011 - Base Salary	16.	110,961	138,782	67,202	20,977			227,986	88,179	78,016	13.0%	161,564
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	17.	275,490										
Interest Income	18.	852										
Total Revenues (lines 17 and 18)	19.	276,342										
Expenditures												
100 Regular Education												
1000 Instruction	20.		204,832	37,711				527,617	242,543	387,432	-37.4%	
2100 Support Services - Students	21.		18,400	3,179				24,645	21,579	0	--	
2200 Support Services - Instructional Staff	22.		1,700	326				0	2,026	0	--	
Program 100 Subtotal (lines 20-22)	23.		224,932	41,216				552,262	266,148	387,432	-31.3%	
200 and 300 Special Education												
1000 Instruction	24.		0	0				67,639	0	27,959	-100.0%	
2100 Support Services - Students	25.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	26.		0	0				0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 24-26)	27.		0	0				67,639	0	27,959	-100.0%	
Other Programs (Specify)												
1000 Instruction	28.		0	0				0	0	0	0.0%	
2100 Support Services - Students	29.		0	0				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.	7,412	276,342	224,932	41,216			619,901	266,148	415,391	-35.9%	17,606
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	33.	275,490										
Interest Income	34.	2,897										
Total Revenues (lines 33 and 34)	35.	278,387										
Expenditures												
100 Regular Education												
1000 Instruction	36.		68,476	23,126				540,511	91,602	136,894	-33.1%	
2100 Support Services - Students	37.		1,520	437				646	1,957	642	204.8%	
2200 Support Services - Instructional Staff	38.		0	0				0	0	0	0.0%	
Program 100 Subtotal (lines 36-38)	39.		69,996	23,563				541,157	93,559	137,536	-32.0%	
200 and 300 Special Education												
1000 Instruction	40.		11,957	3,521				78,401	15,478	14,821	4.4%	
2100 Support Services - Students	41.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	42.		0	0				0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 40-42)	43.		11,957	3,521				78,401	15,478	14,821	4.4%	
530 Dropout Prevention Programs												
1000 Instruction	44.		0	0				0	0	0	0.0%	
Other Programs (Specify)												
1000 Instruction	45.		0	0				0	0	0	0.0%	
2100, 2200 Support Serv. Students & Instructional Staff	46.		0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 45 and 46)	47.		0	0				0	0	0	0.0%	
Total Classroom Site Fund 013 - Other	48.	286,954	278,387	81,953	27,084	0	0	619,558	109,037	152,357	-28.4%	456,304
Total Classroom Site Funds (lines 16, 32, and 48)	49.	405,327	693,511	374,087	89,277	0	0	1,467,445	463,364	645,764	-28.2%	635,474

(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.		85,244	0			0	86,422	85,244	77,113	10.5%
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%
2600 Operation & Maintenance of Plant	5.			0			0	0	0	0	0.0%
2700 Student Transportation	6.			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	85,244	0	0	0	0	86,422	85,244	77,113	10.5%

(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.	86,422	85,244	0		0		0	
6150 Classified Salaries	2.	0	0	0		0		0	
6200 Employee Benefits	3.	0	0	0		0		0	
6450 Construction Services	4.	0	0	0	0	0		0	
6710 Land and Improvements	5.	0	0	0		0		0	
6720 Buildings and Improvements	6.	0	0	0		0		0	
673X Furniture and Equipment	7.	0	0	0		0		0	
673X Vehicles	8.	0	0	0		0		0	
673X Technology-Related Hardware and Software	9.	0	0	0		0		0	
6831, 6832 Redemption of Principal	10.	0	0	0		0		0	
6841, 6842, 6850 Interest	11.	0	0	0		0		0	
Total (lines 2-11)	12.	0	0	0	0	0	0	0	0
Total amounts reported on lines 2 through 11 above for:									
Renovation	13.	0		0				0	
New Construction	14.	0		0		0		0	
Other	15.	0		0		0		0	
Total (lines 13-15)	16.	0	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, 2018	
Land and Improvements	\$5,262,664
Buildings and Improvements	\$93,332,011
Furniture, Equipment, Vehicles, and Technology	\$8,830,169
Construction in Progress	\$ _____
Total	\$107,424,844

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	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	38,158	204,735	(33,719)	1,538,385	832,023	(622,849)
2.	33,889	22,367	(4,555)	244,997	111,480	(59,779)
3.			0	60,000	0	0
4.	0		(266)	0	10,838	(11,104)
5.	6,895	14,633	(586)	25,530	24,802	(3,860)
6.	42	270,276	(4,287)	284,832	270,476	(4,445)
7.	0	985	0	23,341	985	0
8.	(830)	81,197	(21,764)	288,233	238,788	(180,185)
9.	0	105,723	(3,363)	115,044	108,721	(6,361)
10.			0	0		0
11.			0	0		0
12.	2,743	38,288	(573)	45,980	44,480	(4,022)
13.			0	0		0
14.	39,580	235	0	44,526	9,746	30,069
15.	67,474	159,475	0	726,450	212,952	13,997
16.	6,630,001	8,036,951	(2,000,000)	10,424,730	4,782,842	7,884,110
17.	5,079	39	0	3,037	900	4,218
18.	6,823,031	8,934,904	(2,069,113)	13,825,085	6,649,033	7,039,789

STATE PROJECTS

400 Vocational Education
 410 Early Childhood Block Grant
 420 Ext. School Yr. - Pupils with Disabilities
 425 Adult Basic Education
 430 Chemical Abuse Prevention Programs
 435 Academic Contests
 450 Gifted Education
 456 College Credit Exam Incentives
 457 Results-based Funding
 460 Environmental Special Plate
 465-499 Other State Projects
Total State Project Funds (lines 19-29)

19.	0	15,089		14,996	15,089	0
20.	0	400		9,000	400	0
21.				0		0
22.				0		0
23.				0		0
24.				0		0
25.				0		0
26.				0		0
27.				59,845		0
28.				0		0
29.	58,239	15,888		0		74,127
30.	58,239	31,377		83,841	15,489	74,127
31.	6,881,270	8,966,281	(2,069,113)	13,908,926	6,664,522	7,113,916

Total Federal and State Projects (lines 18 and 30)

(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).

		BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
OTHER FUNDS							
020 Instructional Improvement	1.	1,641	62,123		77,142	63,764	0
050 County, City, and Town Grants	2.			0	0		0
071 Structured English Immersion (1)	3.	0	102,352		7,393	102,352	0
072 Compensatory Instruction (1)	4.	703	6		0	0	709
500 School Plant	5.	28,295	224	0	24,135		28,519
515 Civic Center	6.	40,536	42,420	0	82,191	37,011	45,945
520 Community School	7.	270	2	0	0		272
525 Auxiliary Operations	8.	5,293	132,513	0	22,190	96,533	41,273
526 Extracurricular Activities Fees Tax Credit	9.	4,145	2,018	0	6,500	800	5,363
530 Gifts and Donations	10.	25,613	53,030	0	476	48,778	29,865
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	4,462	959	0	7,620	1,305	4,116
540 Fingerprint	12.			0	0		0
545 School Opening	13.			0	0		0
550 Insurance Proceeds	14.	260,536	11,100	0	403,585		271,636
555 Textbooks	15.	6,675	254	0	0		6,929
565 Litigation Recovery	16.	1,394	11	0	0		1,405
570 Indirect Costs	17.	72		69,113	174,223	69,185	0
575 Unemployment Insurance	18.			0	0		0
580 Teacherage	19.	8,843	250,131	0	432,623	258,974	0
585 Insurance Refund	20.	19,660	17,283	0	0		36,943
590 Grants and Gifts to Teachers	21.			0	0		0
595 Advertisement	22.			0	0		0
596 Joint Technical Education	23.	55,657	231,348	0	199,079	195,410	91,595
639 Impact Aid Revenue Bond Building	24.			0	0		0
650 Gifts and Donations—Capital	25.			0	0		0
660 Condemnation	26.			0	0		0
665 Energy and Water Savings	27.			0	0		0
686 Emergency Deficiencies Correction	28.			0	0		0
691 Building Renewal Grant	29.	222,607	10,512	0	1,900,495	259,539	(26,420)
695 New School Facilities	30.				0		0
720 Impact Aid Revenue Bond Debt Service	31.			0	0		0
850 Student Activities	32.	66,249	68,735			50,383	84,601
Other	33.	368,547	188,574	0	13,485	9,320	547,801
INTERNAL SERVICE FUNDS 950-989							
9__ Self Insurance	1.			0	0		0
955 Intergovernmental Agreements	2.			0	0		0
9__ OPEB	3.			0	0		0
9__	4.			0	0		0

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	
Class Size Reduction	0	
Dropout Prevention Programs	0	
Instructional Improvement Programs	77,142	63,764
Total Expenditures (lines 1-4)	77,142	63,764

(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, 2017		1.
2. Bonds issued during FY 2018		2.
3. Bonds retired during FY 2018		3.
4. Bonds Outstanding, June 30, 2018	\$0	4.
5. Short-term Debt Outstanding, July 1, 2017		5.
6. Short-term Debt Outstanding, June 30, 2018		6.

B. District Assessed Valuation and Other District Information

1. FY 2018 Assessed Valuations and Tax Rates			
a. Primary	\$	Tax Rate	
b. Secondary	\$	Tax Rate	
2. Number of Schools			
3. Actual Days in Session			
4. Area of School District (Square Miles)			
(Report this WHETHER OR NOT district changed boundaries in FY 2018)			

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)	\$7,482,276
2. Classroom Supplies (Function 1000, Object Code 6600)	\$278,745
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$3,445,683
4. Support Services—Students (Function 2100)	\$1,357,068
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$5,801,133
6. Total Current Expenditures	\$18,364,905
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., most impact aid funds)	\$1,866,191
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., most impact aid funds)	\$16,498,714

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, 2018

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

H. FY 2018 Additional Teacher Salary Increases (Laws 2017, Ch. 305, §33)

1. Total FY 2017 salary amounts of teachers that received the 1.06% salary increase	183,307
2. Amount of funding received to pay eligible teachers for 1.06% increase in FY 2018	59,845
3. Actual amount paid to eligible teachers for 1.06% salary increase in FY 2018	51,223
4. Difference (line 2 minus line 3)	\$8,622

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 (non-JTED)
7. Career Education
8. Joint Technical Education (JTED)
9. Total (lines 1-8)

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL
1.	1,310,191	1,324,219
2.	0	
3.	0	
4.	0	
5.	0	
6.	310,961	351,493
7.	0	
8.	0	
9.	1,621,152	1,675,712

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

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	26,000
2. Federal Audit Expenditures - All Funds	6330	3,500

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

Actual Expenditures made in FY 2018 \$ _____

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
			0
			0
0	0	0	0

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

ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY (NPEFS) 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	1,483,219	461,385	125,227	268,354	106,554	900				27,939		2,473,578
2000 Support Services												
2100 Students	546,220	167,585	132,336	9,422	1,833	750				3,702		861,848
2200 Instructional Staff	52,124	9,286	93,271	18,675								173,356
2300 General Administration	85,741	25,395	35,207	26,492	10,692	11,470						194,997
2400 School Administration	80,312	23,447	27,240	15,839		900						147,738
2500, 2900 Central Services, Other	183,963	42,181	802,527	24,043	181,548	2,631						1,236,893
2600 Operation and Maintenance of Plant	327,478	103,694	345,435	1,016,582	46,580				4,220			1,843,989
2700 Student Transportation	29,010	10,981	28,909	85,329	430,735							584,964
3000 Operation of Noninstructional Services												
3100 Food Service Operations	333,716	134,608	9,951	417,252	10,142	40						905,709
3200 Enterprise Operations												0
3300 Community Services Operations											1,918	1,918
3400 Bookstore Operations				2,133								2,133
4000 Facilities Acquisition and Construction			283,764									283,764
5000 Debt Service												0
Total (lines 1-14)	3,121,783	978,562	1,883,867	1,884,121	788,084	16,691	0	0	0	35,861	1,918	8,710,887

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)	3,642,310	200,589	49,561
2. Special Education (Programs 200-230, 250, and 300-399)	588,515		
3. Vocational Education (Programs 270 and 540)	194,818		
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)			
5. Occurricular Activities, Athletics, and Other (Program 600-630)	200		3,716

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 166,757
7. Number of FTE-Certified Teachers	92
8. Number of FTE-Contract Teachers	

Utilities and Energy Detail (Only Function 2600)

1. 6410-6411 Utility Services	367
2. 6620-6629 Energy	800,256

JTED Districts Only (All Funds, All Functions)

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

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		1,918	1,918
4. Total (lines 1-3)	0	1,918	1,918

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements	
2. 6720 Buildings and Improvements	
3. 6731-39 Equipment	
4. Total (lines 1-3)	0
5. 6450 Construction	274,468

Technology (All Funds, All Functions)

1. 6531 Telecommunications	54470
2. 6650 Supplies-Technology-Related	
3. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	154,497
4. Subtotal (Lines 1-3)	208,967
5. 6739 Technology-Related Hardware & Software (\$5,000 or more)	58,941

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 010220000

I certify that the Annual Financial Report of GANADO UNIFIED SCHOOL District, APACHE County, for fiscal year 2018 was approved by the Governing Board on OCTOBER 12, 2018, and that the complete Annual Financial Report may be reviewed by contacting GAYLYN JOHNSON at the District Office, telephone (928) 755-1048, during normal business hours.

Avg. Daily Membership	2017	2018
Attending	1,368.283	1,389.273
2018 Tax Rates:	Primary	Secondary
	0.0000	0.0000

ADE/AG 41-202S Rev. 8/18-FY 2018

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				8,065,140	7,358,800	
Special Education				1,626,898	1,675,712	
Pupil Transportation				1,260,847	1,275,938	
Desegregation				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	576,993	8,478,327	2,000,000	10,999,184	10,310,450	744,870
Classroom Site Funds	405,327	693,511		1,467,445	463,364	635,474
Instructional Improvement	1,641	62,123		77,142	63,764	0
Unrestricted Capital Outlay	157,651	246	0	86,422	85,244	72,653
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	6,823,031	8,934,904	(2,069,113)	13,825,085	6,649,033	7,039,789
State Projects	58,239	31,377		83,841	15,489	74,127
County, City, and Town Grants	0	0	0	0	0	0
Structured English Immersion	0	102,352		7,393	102,352	0
Compensatory Instruction	703	6		0	0	709
School Plant Fund	28,295	224	0	24,135	0	28,519
Food Service	1,660	1,047,130	0	0	474,728	574,062
Civic Center	40,536	42,420	0	82,191	37,011	45,945
Community School	270	2	0	0	0	272
Auxiliary Operations	5,293	132,513	0	22,190	96,533	41,273
Extracurricular Activities Fees	4,145	2,018	0	6,500	800	5,363
Gifts and Donations	25,613	53,030	0	476	48,778	29,865
Career & Tech. Ed. & Voc. Ed. Projects	4,462	959	0	7,620	1,305	4,116
Fingerprint	0	0	0	0	0	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	260,536	11,100	0	403,585	0	271,636
Textbooks	6,675	254	0	0	0	6,929
Litigation Recovery	1,394	11	0	0	0	1,405
Indirect Costs	72	0	69,113	174,223	69,185	0
Unemployment Insurance	0	0	0	0	0	0
Teacherae	8,843	250,131	0	432,623	258,974	0
Insurance Refund	19,660	17,283	0	0	0	36,943
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	0	0	0	0	0	0
Joint Technical Education	55,657	231,348	0	199,079	195,410	91,595
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	222,607	10,512	0	1,900,495	259,539	(26,420)
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	66,249	68,735			50,383	84,601
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	368,547	188,574	0	13,485	9,320	547,801

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	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.	102,352										
1500 Investment Income	2.											
Total Revenues (lines 1 and 2)	3.	102,352										
Expenditures												
1000 Instruction	4.		68,302	21,165					0	89,467		
2000 Support Services												
2100 Students	5.								0	0		
2200 Instructional Staff	6.				8,459	344			7,393	8,803		
2300 General Administration	7.								0	0		
2400 School Administration	8.				4,082				0	4,082		
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	102,352	68,302	21,165	12,541	344	0	0	7,393	102,352	0
Compensatory Instruction Fund 072												
Revenues												
3200 Restricted Revenue from State Sources	14.											
1500 Investment Income	15.	6										
Total Revenues (lines 14 and 15)	16.	6										
Expenditures												
1000 Instruction	17.								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.	703	6	0	0	0	0	0	0	0	709	

FOOD SERVICE

**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)
5000 Other Financing Sources and Fund Transfers-In
TOTAL AVAILABLE (lines 1, 7, and 8)

FUND 510	
ACTUAL	
1.	1,660
2.	212
3.	41,487
4.	1,580
5.	1,005,431
6.	66,343
7.	1,115,053
8.	
9.	1,116,713

A. Number of operating months

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
a. Reimbursable Meals Only	132,917.00	213,355.00		3,124.00
b. Program Adults/Adult Workers	2,550.00	3,060.00		
c. Other				
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				2.50
5. Paid lunch				3.50
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 _____

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 _____
TOTAL EXPENDITURES (lines 10-24)
6910 Indirect Costs Transfers-Out
6900 Other Financing Uses and Fund Transfers-Out (excluding Indirect Costs 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.	333,716	22,185	
11.	134,608	9,627	
12.	0		
13.	0		
14.			
15.	1,341		
16.	0		
17.	66,343		
18.	5,064		
19.	410,847		
20.			
21.			
22.	3,544		
23.			
24.	9,991		
25.	0	31,812	0
26.			
27.			
28.	965,453		
29.	151,260		

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 7/1/17 or \$ _____ at 6/30/18, as applicable.

Table III - Menu Options (Fund 013) FY 2018 results (list the amount spent in each allowable area and briefly describe the results achieved)

Menu Option (the notations in parentheses are examples of types of information to provide when summarizing results)	FY 2018 Salaries	FY 2018 Benefits	Description of Results (Please enter any information needed to further describe how the district used Fund 013 monies.)
Teacher Compensation Increases (Expenditures from Fund 013 for base salary from the Table I above as well as any benefit increases, or pay for additional duties not included in other menu option categories below. For example, do not include amounts paid to teachers, if any for providing assessment intervention tutoring; report those amounts in the assessment intervention category below.)	\$374,087	\$89,277	During the SY2017-2018, Fund 013 monies funded base salaries of eligible teachers.
Class size reduction (Number of teachers and/or aides hired, subjects taught, courses added, resulting change in class sizes.)			
Assessment intervention (Number of teachers participating and compensation earned, if any; number of students participating; activities initiated; changes in test scores, or other results.)			
Teacher development (Number of teachers participating and compensation earned, if any; activities involved. For example, "10 teachers earned up to \$1,500 each for completing 15 hours of professional development in math, reading, and technology.")			
Dropout prevention (Activities initiated; number of students impacted; results. For example, "50 at-risk students participated in summer programs and earned credits toward graduation.")			
Teacher liability insurance (Include only CSF monies spent for liability premiums. Do not include liability premiums paid from other funds.)			
Totals (should agree to AFR page 3, line 48, salaries and employee benefits columns)	\$374,087	\$89,277	

Other Comments (please include any additional information or comments you believe are necessary to ensure the information provided above is interpreted and reported correctly)

Contact Information

Name Gaylyn Johnson
 Title Director of Business Services

Telephone (928) 755-1048
 E-mail gaylyn.johnson@ganado.k12.az.us

District Name Ganado Unified School District #20
 CTDS Number 010220000

Work Sheet for Determining the Appearance of Supplanting with JTED Monies¹ FOR FISCAL YEAR 2018

Comparison of Per-Pupil Vocational and Career and Technical Education Expenditures

1. Base Level (from the FY's Expenditure Budget Work Sheet C)
2. Inflation Factor [(Current year line 1-Base Year line 1)/Base Year line 1]
3. Base Year Vocational and Career and Technical Education Expenditures
4. Adjusted Base Year Expenditures [(1.0 + line 2) x line 3]
5. Current Year Vocational and Career and Technical Education Expenditures from All Funds
6. Current Year Expenditures from Fund 596—Joint Technical Education
7. Current Year Expenditures from Federal Perkins Grants
8. Current Year Expenditures from State Priority Grants
9. Remaining Current Year Expenditures (line 5 - lines 6 through 8)
10. Student Count (from the FY's Expenditure Budget Work Sheet B)
11. Per-pupil Expenditures

	Base Year FY 2003	Current Year FY 2018
	\$ 3,015.21	\$ 3,729.31
	23.68%	
	\$ 342,411.00	
	\$ 423,505.08	
		621,538.66
		195,409.58
		44,122.52
		15,088.65
		366,917.91
	2415.119	1,398.14
	\$ 175.36	262.43
	(line 4 / line 10)	(line 9 / line 10)

12. Comparison of Per-pupil Expenditures (Line 11, Current Year - Base Year) If negative, District appears to have supplanted vocational and career and technical education expenditures with JTED monies. If applicable, see explanation on line 13 below.
13. Explanation, if any, for negative amount calculated on Line 12.

	\$ 87.08
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¹ To address the statutory restriction on supplanting with JTED monies used for capital purposes, JTED member districts must follow the guidance described on the Instructions tab under Capital Expenditures. All JTED spending should comply with spending allowed by the member district's intergovernmental agreement with the JTED, which may further restrict the use of JTED monies.