



### 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  
**2016**

SIGNATURE/DATE

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[Signature]  
[Signature]

SIGNATURE/DATE

Allan Blacksheep, Jr., President  
Teresa Seils-Gorman, Clerk  
Wanda Begay, Member  
Phillip Bluehouse, Member  
Sylvia Etsiry-Haskie, Member

The Annual Financial Report file(s) for FY 2016 uploaded to the Arizona Department of Education's Web site on  
October 17, 2016 contain(s) the data for the AFR described above.

Date

[Signature]  
Superintendent Signature

James Phillips  
Superintendent (Typed Name)

Judy James  
District Contact Employee

[Signature]  
Business Manager Signature

Judy James  
Business Manager (Typed Name)

(928) 755-1048  
Telephone Number

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

#### TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 33)	\$ <u>10,358,355</u>
2. Classroom Site Funds (from page 3, line 49 plus page 3, footnote 1)	\$ <u>186,320</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>104,056</u>

**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) Prior Year & Misc

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**

- 3110 State Equalization Assistance
- 3120 Additional State Aid
- Other (Specify) Prop 123

Subtotal (lines 25-27)

**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 29-35)

Total Fund Revenue (lines 19, 24, 28, and 36)

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

TOTAL FUNDS AVAILABLE (lines 1 and 37 - 40)

Total Expenditures

- 6900 Other Financing Uses and Other Items

TOTAL EXPENDITURES AND OTHER USES (lines 42 plus 43)

ENDING FUND BALANCE (line 41 minus line 44) (3)

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	DEBT SERVICE FUND 700
	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1.	456,165	338,820	0	38,791
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.	37	0	0	198
18.	3,100			
19.	3,137	0	0	198
20.				
21.	556,302	0		
22.				
23.				
24.	556,302	0		
25.	7,638,463	0		
26.	0	0		
27.	70,062			
28.	7,708,525	0		0
29.	0			
30.				
31.				
32.	0			
33.	0			
34.				
35.				
36.	0			0
37.	8,267,964	0	0	198
38.				
39.	2,200,000	0		
40.	(16,998)			
41.	10,907,131	338,820	0	38,989
42.	10,358,355	104,056		0
43.	0			0
44.	10,358,355	104,056	0	0
45.	548,776	234,764	0	38,989

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$ \_\_\_\_\_ at 7/1/15.
- (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 \$ \_\_\_\_\_ at 6/30/16.

**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.	2,639,755	505,037	0	12,526	1,035	3,302,797	3,158,353	3,297,443	-4.2%
2000 Support Services										
2100 Students	2.	327,376	113,036	3,750	5,719	0	453,627	449,881	369,116	21.9%
2200 Instructional Staff	3.	93,824	10,956	19	4,109	0	119,471	108,908	115,536	-5.7%
2300 General Administration	4.	149,486	25,855	30,743	3,184	13,647	255,203	222,915	223,771	-0.4%
2400 School Administration	5.	428,370	118,728	2,935	11,861	3,936	558,876	565,830	569,160	-0.6%
2500 Central Services	6.	669,006	338,932	106,196	24,193	19,443	1,231,390	1,157,770	957,009	21.0%
2600 Operation & Maintenance of Plant	7.	1,074,346	354,188	109,376	86,368	0	1,805,869	1,624,278	1,492,253	8.8%
2900 Other	8.						0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	112,000	28,411	0	30,000		30,000	170,411	82,983	105.4%
610 School-Sponsored Cocurricular Activities	10.	27,340	5,316	32	0	385	45,914	33,073	25,881	27.8%
620 School-Sponsored Athletics	11.	196,097	40,242	14,638	7,990	66,366	363,288	325,333	300,373	8.3%
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.	5,717,600	1,540,701	267,689	185,950	104,812	8,166,435	7,816,752	7,433,525	5.2%
<b>200 Special Education</b>										
1000 Instruction	15.	903,988	250,810	0	1,529	147	976,918	1,156,474	849,797	36.1%
2000 Support Services										
2100 Students	16.	41,653	18,113	145,358			237,799	205,124	186,287	10.1%
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.	170,998	47,553	0	0	0	222,753	218,551	213,534	2.3%
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	83,845	-100.0%
3000 Operation of Noninstructional Services	23.		0				0	0	0	0.0%
Subtotal (lines 15-23)	24.	1,116,639	316,476	145,358	1,529	147	1,469,030	1,580,149	1,333,463	18.5%
<b>400 Pupil Transportation</b>	25.	704,313	137,479	28,475	90,587	600	1,268,395	961,454	1,113,970	-13.7%
<b>510 Desegregation</b>										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
<b>520 Special K-3 Program Override</b>										
(from Supplement, page 1, line 10)	27.	0	0	0	0	0	0	0	0	0.0%
<b>530 Dropout Prevention Programs</b>										
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%
<b>540 Joint Career and Technical Education and Vocational Education Center</b>										
(from Supplement, page 1, line 20)	31.	0	0	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading Program</b>	32.	0	0	0	0	0	45,799	0	0	0.0%
<b>Total Expenditures (lines 14, 24-27, 30-32)</b>	33.	7,538,552	1,994,656	441,522	278,066	105,559	10,949,659	10,358,355	9,880,958	4.8%

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 (1)	Supplies 6600	Interest on Short-Term Debt 6850 (2)	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%)		121,769										
Interest Income		143										
Total Revenues (lines 1 and 2)		121,912										
Expenditures												
100 Regular Education												
1000 Instruction			47,074	14,040				121,030	61,114	101,197	-39.6%	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
Program 100 Subtotal (lines 4-6)			47,074	14,040				121,030	61,114	101,197	-39.6%	
200 Special Education												
1000 Instruction			8,101	2,468				1,614	10,569	3,586	194.7%	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
Program 200 Subtotal (lines 8-10)			8,101	2,468				1,614	10,569	3,586	194.7%	
Other Programs (Specify)												
1000 Instruction			0	0				0	0	0	0.0%	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 12-14)			0	0				0	0	0	0.0%	
Total Classroom Site Fund 011 - Base Salary	14,741	121,912	55,175	16,508				122,644	71,683	104,693	-31.5%	64,978
<b>Classroom Site Fund 012 - Performance Pay</b>												
Revenues												
CSF Allocation (40%)		243,783										
Interest Income		243										
Total Revenues (lines 17 and 18)		243,783										
Expenditures												
100 Regular Education												
1000 Instruction			0	0				433,939	0	377,268	-100.0%	
2100 Support Services - Students			0	0				24,645	0	3,804	-100.0%	
2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
Program 100 Subtotal (lines 20-22)			0	0				458,584	0	381,172	-100.0%	
200 Special Education												
1000 Instruction			0	0				67,639	0	61,452	-100.0%	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
Program 200 Subtotal (lines 24-26)			0	0				67,639	0	61,452	-100.0%	
Other Programs (Specify)												
1000 Instruction			0	0				0	0	0	0.0%	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 28-30)			0	0				0	0	0	0.0%	
Total Classroom Site Fund 012 - Performance Pay	(67,973)	243,783	0	0				516,223	0	442,624	-100.0%	175,810
<b>Classroom Site Fund 013 - Other</b>												
Revenues												
CSF Allocation (40%)		243,538										
Interest Income		532										
Total Revenues (lines 33 and 34)		244,070										
Expenditures												
100 Regular Education												
1000 Instruction			79,537	24,530				396,100	104,667	146,195	-38.8%	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
Program 100 Subtotal (lines 36-38)			79,537	24,530	0	0		396,100	104,667	146,195	-38.8%	
200 Special Education												
1000 Instruction			8,101	2,469				70,008	10,570	3,587	194.7%	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
Program 200 Subtotal (lines 40-42)			8,101	2,469	0	0		70,008	10,570	3,587	194.7%	
530 Dropout Prevention Programs												
1000 Instruction			0	0				0	0	0	0.0%	
Other Programs (Specify)												
1000 Instruction			0	0				0	0	0	0.0%	
2100, 2200 Support Serv. Students & Instructional Staff			0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 43 and 46)			0	0	0	0		0	0	0	0.0%	
Total Classroom Site Fund 013 - Other	61,743	244,070	87,638	26,999	0	0		376,108	114,637	149,782	-23.3%	191,176
Total Classroom Site Funds (lines 16, 32, and 48)	8,511	608,765	142,813	43,507	0	0		1,024,987	186,320	697,069	-73.3%	431,958

(1) For FY 2016, the district received Classroom Site Fund revenue of \_\_\_\_\_ in Fund 010, and expended \_\_\_\_\_ in Fund 010, object code 6590 for Classroom Site Fund pass-through payments to district-sponsored charter schools. This amount is not included in the amounts reported for Fund 013.

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

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures	Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)							0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)										
1000 Instruction		104,056	0			0	114,060	104,056	0	--
2000 Support Services										
2100, 2200 Students and Instructional Staff		0	0			0	0	0	0	0.0%
2300, 2400, 2500, 2900 Administration							0	0	0	0.0%
2600 Operation & Maintenance of Plant			0			0	0	0	0	0.0%
2700 Student Transportation			0				0	0	0	0.0%
3000 Operation of Noninstructional Services			0			0	0	0	0	0.0%
4000 Facilities Acquisition and Construction			0			0	0	0	0	0.0%
5000 Debt Service					0		0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	104,056	0	0	0	0	114,060	104,056	0	--

(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	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Total Fund Expenditures	114,060		0		0	
6150 Classified Salaries	0	0	0	0	0	0
6200 Employee Benefits	0	0	0	0	0	0
6450 Construction Services	0	0	0	0	0	0
6710 Land and Improvements	0	0	0	0	0	0
6720 Buildings and Improvements	0	0	0	0	0	0
6731 Furniture and Equipment	0	0	0	0	0	0
6734 Vehicles	0	0	0	0	0	0
6737 Technology-Related Hardware and Software	0	0	0	0	0	0
6831, 6832 Redemption of Principal	0	0	0	0	0	0
6841, 6842, 6850 Interest	0	0	0	0	0	0
Total (lines 2-11)	0	0	0	0	0	0
Total amounts reported on lines 1 through 10 above for:						
Renovation	0		0			
New Construction	0		0		0	
Other	120,497		0		0	
Total (lines 13-15)	120,497		0		0	
Must equal line 12		0	0	0	0	0

Funds 610, 630, and 695

1. New construction cost per square foot

\$ \_\_\_\_\_

2. Land acquisition costs

\$ \_\_\_\_\_

CAPITAL ASSETS AS OF JUNE 30, 2016	
Land and Improvements	\$ _____ 1.
Buildings and Improvements	\$4,725,763 2.
Furniture, Equipment, Vehicles, and Technology	\$1,042,892 3.
Construction in Progress	\$ _____ 4.
Total	\$5,768,655 5.

**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			BUDGET	ACTUAL	ACTUAL
1.	2,331	1,358,935	(42,967)	1,538,385	1,331,884	(13,585)
2.	12,230	156,334	(5,111)	244,947	141,068	22,385
3.	0	60,000	(1,000)	60,000	59,000	0
4.	0	0	0	0	0	0
5.	27	16,862	(300)	25,530	14,555	2,034
6.	0	284,832	(9,903)	284,832	274,929	0
7.	0	0	(1,140)	23,341	14,255	(15,395)
8.	(99,153)	68,740	(19,033)	289,138	239,268	(288,714)
9.	(4,131)	118,931	(3,166)	115,044	111,877	(243)
10.	0	0	0	0	0	0
11.	(52,885)	0	0	0	0	(52,885)
12.	179	43,099	(319)	45,544	39,282	3,677
13.				0		0
14.	46,438	211		44,526	5,277	41,372
15.	620	253,947		726,450	206,007	48,560
16.	4,645,930	10,286,364	(2,200,000)	10,076,881	8,209,937	4,522,357
17.	24,219	108	(1,927)	3,037	347	22,053
18.	4,575,805	12,648,363	(2,284,866)	13,477,653	10,647,686	4,291,616

**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.	2,465	11,540		18,530	18,398	(4,393)
20.	0	2,954		9,000	2,954	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.	57,613	271		0	0	57,886
28.	60,080	14,765		27,530	21,352	53,493

**Total Federal and State Projects (lines 18 and 28)**

29.	4,635,885	12,663,128	(2,284,866)	13,505,185	10,669,038	4,345,109
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(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.

	1.	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	1.
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
<b>OTHER FUNDS</b>								
020 Instructional Improvement	1.	6	63,865		79,882	52,895	10,976	1.
050 County, City, and Town Grants	2.				0		0	2.
071 Structured English Immersion (1)	3.	(35,632)	43,025		7,393	7,393	0	3.
072 Compensatory Instruction (1)	4.	696	3		0	0	699	4.
500 School Plant (Lease over 1 year)	5.	0	0		0	0	0	5.
505 School Plant (Lease 1 year or less)	6.	0	0		0	0	0	6.
506 School Plant (Sale)	7.	24,186	114		24,135	0	24,300	7.
515 Civic Center	8.	73,188	39,073		82,191	63,678	48,583	8.
520 Community School	9.	267	1		0	0	268	9.
525 Auxiliary Operations	10.	(479)	20,445		22,190	18,443	1,523	10.
526 Extracurricular Activities Fees Tax Credit	11.	2,158	5,145		6,500	3,331	3,969	11.
530 Gifts and Donations	12.	27,469	50,605		476	51,574	26,500	12.
535 Career & Tech. Ed. & Voc. Ed. Projects	13.	207	4,093		7,620	2,121	2,179	13.
540 Fingerprint	14.	0			0		0	14.
545 School Opening	15.	0			0		0	15.
550 Insurance Proceeds	16.	403,282	2,106		403,585	131,683	273,705	16.
555 Textbooks	17.	5,127	442		0	0	5,569	17.
565 Litigation Recovery	18.	661	771		0		1,432	18.
570 Indirect Costs	19.	137,070	432	82,963	174,223	136,693	83,772	19.
575 Unemployment Insurance	20.	0	0		0	0	0	20.
580 Teacherage	21.	230,711	244,737		432,623	475,350	98	21.
585 Insurance Refund	22.	0	19,541		0		19,541	22.
590 Grants and Gifts to Teachers	23.	0			0		0	23.
595 Advertisement	24.	0			0		0	24.
596 Joint Technical Education	25.	9,699	190,189		199,079	170,307	29,581	25.
620 Adjacent Ways	26.	0	0		0		0	26.
630 Bond Building	27.	616	3		0	0	619	27.
639 Impact Aid Revenue Bond Building	28.	363	2		0	0	365	28.
640 School Plant-Special Construction	29.	0	0		0		0	29.
650 Gifts and Donations—Capital	30.	0	0		0	0	0	30.
660 Condemnation	31.	0			0		0	31.
665 Energy and Water Savings	32.				0		0	32.
686 Emergency Deficiencies Correction	33.	0			0	0	0	33.
691 Building Renewal Grant	34.	15,839	1,168,387		1,900,495	1,209,216	(24,990)	34.
695 New School Facilities	35.				0		0	35.
700 Debt Service	36.	38,791	198		35,885	0	38,989	36.
720 Impact Aid Revenue Bond Debt Service	37.	0			0		0	37.
850 Student Activities	38.	227	1,704			1,931	0	38.
Other 697 Impact Aid Discretionary Constr	39.	177,776	189,053		177,397	0	366,829	39.
<b>INTERNAL SERVICE FUNDS 950-989</b>								
9__ Self Insurance	1.				0		0	1.
955 Intergovernmental Agreements	2.	0	0		0		0	2.
9__ OPEB	3.				0		0	3.
9_699 Impact Aid Construction Grant	4.	0	1,598,820		3,225,809	1,666,027	(67,207)	4.

Instructional Improvement Fund 620	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	1.
Class Size Reduction	0	2.
Dropout Prevention Programs	0	3.
Instructional Improvement Programs	79,882	4.
Total Expenditures (lines 1-4)	79,882	0 5.

(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 010220009

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

1. Bonds Outstanding, July 1, 2015		1.
2. Bonds issued during FY 2016 (Object 5110)		2.
3. Bonds retired during FY 2016 (Object 6831)		3.
4. Bonds Outstanding, June 30, 2016	\$0	4.
5. Short-term Debt Outstanding, July 1, 2015		5.
6. Short-term Debt Outstanding, June 30, 2016		6.

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

1. FY 2016 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 2016)

**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)	\$7,695,767
2. Classroom Supplies (Function 1000, Object Code 6600)	\$524,313
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$3,782,351
4. Support Services—Students (Function 2100)	\$1,536,384
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$5,741,932
6. Total Current Expenditures	\$19,280,747

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)



**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. Autism
2. Emotional Disability
3. Hearing Impairment
4. Other Health Impairments
5. Specific Learning Disability
6. Mild, Moderate, or Severe Intellectual Disability
7. Multiple Disabilities
8. Multiple Disabilities with Severe Sensory Impair.
9. Orthopedic Impairment
10. Developmental Delay
11. Preschool Severe Delay
12. Speech/Language Impairment
13. Traumatic Brain Injury
14. Visual Impairment
15. Subtotal (lines 1-14)
16. Gifted Education
17. Remedial Education
18. ELL Incremental Costs
19. ELL Compensatory Instruction
20. Vocational and Technological Education
21. Career Education
22. Total (lines 15-21)

PROGRAM	PROGRAM	
200	200	
BUDGET	ACTUAL	
0		1.
0		2.
0		3.
0		4.
0		5.
638,077	748,800	6.
168,477	190,373	7.
59,418	63,458	8.
77,382	88,842	9.
0		10.
0		11.
145,000	177,682	12.
0		13.
0		14.
1,088,354	1,269,155	15.
46,446	245	16.
0		17.
0		18.
0		19.
282,677	310,749	20.
0		21.
1,417,477	1,580,149	22.

**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.	3,000	
2.	26,000	

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

Actual Expenditures made in FY 2016

\$ 0

**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 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	1,323,317	1,290,797	216,905	502,267	240,849	0				27,240		3,601,375
2000 Support Services												
2100 Students	578,796	165,968	121,907	14,849	5,793	650				(600)		887,363
2200 Instructional Staff	54,533	21,426	179,174	11,594	13,573	0				0		280,300
2300 General Administration	106,601	30,565	37,144	24,173	483	11,571					0	210,537
2400 School Administration	136,897	34,812	32,652	10,856	1,209	0				0		216,426
2500, 2900 Central Services, Other	106,929	267,542	816,315	24,066	43,531	200				0		1,258,583
2600 Operation and Maintenance of Plant	260,500	68,408	323,764	990,469	223,460	0				4,046		1,870,647
2700 Student Transportation	12,299	2,351	4,012	151,452	512,910							683,024
3000 Operation of Noninstructional Services												
3100 Food Service Operations	347,080	160,821	14,153	304,714	0	0						826,768
3200 Enterprise Operations	0	0										0
3300 Community Services Operations											0	0
3400 Bookstore Operations				0		50						50
4000 Facilities Acquisition and Construction	0	0	5,609,983	0	0							5,609,983
5000 Debt Service								0	143,395			143,395
Total (lines 1-14)	2,926,952	2,042,690	7,356,009	2,034,440	1,041,808	12,471	0	0	143,395	30,686	0	15,588,451

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)	3,359,526	188,696	0
2. Special Education (Programs 200-230, 250, and 300-399)	499,239	6,500	0
3. Vocational Education (Programs 270 and 540)	244,595	0	0
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	0	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	196,145	0	0

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 307,503
7. Number of FTE-Certified Teachers	100
8. Number of FTE-Contract Teachers	100

Utilities and Energy Detail (Only Function 2600)

1. 6410-6411 Utility Services	624
2. 6620-6629 Energy	797442

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

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6730 Equipment	0
4. Total (lines 1-3)	0
5. 6450 Construction	4,725,763

Technology (All Functions)

1. 6650 Supplies-Technology-Related	
2. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	178787
3. Subtotal (Lines 1-2)	178787
4. 6739 Technology-Related Hardware & Software (\$5,000 or more)	

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER

010220000

I certify that the Annual Financial Report of Ganado Unified School District No. 20  
 County, for fiscal year 2016 was approved by the Governing Board on 11/2/2016  
 complete Annual Financial Report may be reviewed by contacting Judy James  
 telephone (928) 755-1040, during normal business hours.

Avg. Daily Membership

2015

2016

Attending

1,434,298

1,424,287

2016 Tax Rates:

Primary

Secondary

2.0977

2.0977

ADE/AG 41-202S Rev. 8/16-FY 2016

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				8,166,435	7,816,752	
Special Education				1,469,030	1,580,149	
Pupil Transportation				1,268,395	961,454	
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				45,799	0	
Maintenance and Operation Total	456,165	8,250,966	2,200,000	10,949,659	10,358,355	548,776
Classroom Site Funds	8,511	609,765		1,024,987	186,320	431,956
Instructional Improvement	6	63,865		79,882	52,895	10,976
Unrestricted Capital Outlay	338,820	0	0	114,060	104,056	234,764
Adjacent Ways	0	0	0	0	0	0
Bond Building	616	3	0	0	0	619
Other Capital Funds	0	0	0	0	0	0
New School Facilities	0	0	0	0	0	0
Federal Projects	4,575,805	12,648,363	(2,284,866)	13,477,655	10,647,686	4,291,616
State Projects	60,080	14,765		27,530	21,352	53,493
County, City, and Town Grants	0	0	0	0	0	0
Structured English Immersion	(35,632)	43,025		7,393	7,393	0
Compensatory Instruction	696	3		0	0	699
School Plant Funds	24,186	114	0	24,135	0	24,300
Food Service	0	826,768	0	1,111,253	826,768	0
Civic Center	73,188	39,073	0	82,191	63,678	48,583
Community School	267	1	0	0	0	268
Auxiliary Operations	(479)	20,445	0	22,190	18,443	1,323
Extracurricular Activities Fees	2,155	5,145	0	6,500	3,331	3,969
Gifts and Donations	27,469	50,605	0	476	51,374	26,500
Career & Tech. Ed. & Voc. Ed. Projects	207	4,093	0	7,620	2,121	2,179
Fingerprint	0	0	0	0	0	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	403,282	2,106	0	403,583	131,683	273,705
Textbooks	5,127	442	0	0	0	5,569
Litigation Recovery	661	771	0	0	0	1,432
Indirect Costs	137,070	432	82,963	174,223	136,693	83,772
Unemployment Insurance	0	0	0	0	0	0
Teacherage	230,711	244,737	0	432,623	475,350	98
Insurance Refund	0	19,541	0	0	0	19,541
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	0	0	0	0	0	0
Joint Technical Education	9,699	190,189	0	199,079	170,307	29,581
Impact Aid Revenue Bond Building	363	2	0	0	0	365
Debt Service	38,791	198	0	35,885	0	38,989
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	15,839	1,168,387	0	1,900,495	1,209,216	(24,990)
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	227	1,704			1,931	0
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	177,776	1,787,873	0	3,403,206	1,666,027	299,622

**DISTRICT NAME** Ganado Unified School District #20

**COUNTY** Apache

**CTDS NUMBER** 010220000

**FY 2016  
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
<b>520 Special K-3 Program Override</b>								
1000 Instruction	1.	0	0	0	0		0	0
2000 Support Services								
2100 Students	2.						0	0
2200 Instructional Staff	3.						0	0
2300 General Administration	4.						0	0
2400 School Administration	5.						0	0
2500 Central Services	6.						0	0
2600 Operation & Maintenance of Plant	7.						0	0
2900 Other	8.						0	0
3000 Operation of Noninstructional Services	9.						0	0
<b>Total (lines 1-9) (must agree with the AFR page 2, line 27)</b>	10.	0	0	0	0	0	0	0
<b>540 Joint Career and Technical Ed. and Vocational Ed. Center</b>								
1000 Instruction	11.						0	0
2000 Support Services								
2100 Students	12.						0	0
2200 Instructional Staff	13.						0	0
2300 General Administration	14.						0	0
2400 School Administration	15.						0	0
2500 Central Services	16.						0	0
2600 Operation & Maintenance of Plant	17.						0	0
2900 Other	18.						0	0
3000 Operation of Noninstructional Services	19.						0	0
<b>Total (lines 11-19) (must agree with the AFR page 2, line 31)</b>	20.	0	0	0	0	0	0	0

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

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

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

Revenue Object Codes/Expenditure Function Codes	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total Expenditures		Ending Fund Balance		
									Budget	Actual			
<b>Structured English Immersion Fund 071</b>													
<b>Revenues</b>													
3200 Restricted Revenue from State Sources	1.	7,393									1.		
1500 Investment Income	2.	0									2.		
<b>Total Revenues (lines 1 and 2)</b>	3.	7,393									3.		
<b>Expenditures</b>													
1000 Instruction	4.		0	0					0	0	4.		
2000 Support Services													
2100 Students	5.								0	0	5.		
2200 Instructional Staff	6.				7,014	379			7,393	7,393	6.		
2300 General Administration	7.								0	0	7.		
2400 School Administration	8.								0	0	8.		
2500 Central Services	9.								0	0	9.		
2600 Operation & Maintenance of Plant	10.								0	0	10.		
2700 Student Transportation	11.								0	0	11.		
2900 Other	12.								0	0	12.		
<b>Total (must agree with the AFR page 6, line 3)</b>	13.	-35,774	7,393	0	0	7,014	379	0	0	7,393	7,393	(35,774)	13.
<b>Compensatory Instruction Fund 072</b>													
<b>Revenues</b>													
3200 Restricted Revenue from State Sources	14.											14.	
1500 Investment Income	15.	3										15.	
<b>Total Revenues (lines 14 and 15)</b>	16.	3										16.	
<b>Expenditures</b>													
1000 Instruction	17.		0	0		0			0	0		17.	
2000 Support Services													
2100 Students	18.								0	0		18.	
2200 Instructional Staff	19.								0	0		19.	
2300 General Administration	20.								0	0		20.	
2400 School Administration	21.								0	0		21.	
2500 Central Services	22.								0	0		22.	
2600 Operation & Maintenance of Plant	23.								0	0		23.	
2700 Student Transportation	24.						0		0	0		24.	
2900 Other	25.								0	0		25.	
<b>Total (must agree with the AFR page 6, line 4)</b>	26.	4	3	0	0	0	0	0	0	0	0	7	26.