



Annual Financial Report

Instructions

We, the Governing Board of the District, hereby certify the
Annual Financial Report and School Level Reporting Form per A.R.S. §15-904
for the Fiscal Year
2025

Signature/Date
Marcarlo Roanhorse
Wallace James Jr
Patrick Burns
Joseph Mora

Signature/Date
Shirlene Lilly
Shirlene Lilly
Shirlene Lilly
Shirlene Lilly

District website link of posted AFRhttps://www.ganado.k12.az.us/Business_Services

The annual financial report file(s) for FY 2025 uploaded to the Arizona Department of Education's website on
10/15/2025 contain(s) the data for the annual financial report described above.

Date
Superintendent signature
Dr. Leandra Thomas
Superintendent (typed name)
Shirlene Lilly
District contact employee

Business Manager signature
Shirlene Lilly
Business Manager (typed name)
928-755-1045
Telephone number
Shirlene.Lilly@ganado.k12.az.us
Email

Total expenditures by fund	
1. Maintenance & Operation (from page 2, line 32)	\$ 11,547,155
2. Classroom Site Funds (from page 3, line 13)	\$ 970,126
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 1,106,207

District name Ganado Unified School District

County Apache

CTDS number 010220000

Instructions

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
1750	Revenue from enterprise and student activities
1790	Extracurricular activities fees tax credit
1800	Revenue from community services activities
1910	Rentals
1920	Contributions and donations from private sources
1950	Miscellaneous revenues from other districts
1960	Miscellaneous revenues from other local governmental units
Other (specify) (2)	1980 PY EXP REIMB. 1990 MISCELLANEOUS
Total Local Revenues (lines 2-26)	

2000 County

2110	County School Fund
2210	Special County School Reserve Fund
Other (specify)	
Total County Revenues (lines 28-30)	

3000 State

3100	Unrestricted
3110	State Equalization Assistance
3120	Additional State Aid
3200	Restricted
Other (specify)	DID NOT FIND ENTRY IN GL
Total State Revenues (lines 32-36)	

4000 Federal

4100	Unrestricted revenue received directly from the federal government
4200	Unrestricted revenue received from the federal government through the state
4300	Restricted revenue received directly from the federal government
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)	
Total Federal Revenues (lines 38-45)	

Total fund revenue (lines 27, 31, 37, and 46)

5100	Issuance of bonds
5200	Fund transfers-in
Other (specify)	

Total funds available (lines 1 and 47 through 50)

Total expenditures

6900 Other financing uses and other items including transfers-out

Total expenditures and other uses (lines 52 plus 53)

Ending fund balance (line 51 minus line 54) (3)

Maintenance and Operation Fund 001	Unrestricted Capital Outlay Fund 610	Adjacent Ways Fund 620	Bond Building Fund 630	Debt Service Fund 700 (4)	All other funds
Actual	Actual	Actual	Actual	Actual	Actual
1. 1,825,265	2,541,874	0	0	0	1.

2. 331,881	16,917	0		0	(1) 2.
3. 0					0 3.
4. 0	0	0		0	0 4.
5. 0	0			0	0 5.
6. 0	0			0	0 6.
7. 0	0			0	0 7.
8. 0	0			0	0 8.
9. 0	0			0	0 9.
10. 0	0			0	0 10.
11. 0	0			0	0 11.
12. 0	0			0	0 12.
13. 0	0			0	0 13.
14. 0	0			0	0 14.
15. 0	0			0	0 15.
16. 0	0			0	0 16.
17. 0	0			0	0 17.
18. 7,746	10,750	0	0	0	818,090 18.
19. 0	0			0	2,187 19.
20. 0	0			0	1,650 20.
21. 0	0			0	0 21.
22. 0	0			0	208,222 22.
23. 0	0			0	7,000 23.
24. 0	0			0	285,533 24.
25. 0	0			0	0 25.
26. 7,512	(1)	0	0	0	116,120 26.
27. 347,139	27,666	0	0	0	1,438,801 27.
28. 123	7				
29. 0	0				
30. 0	0				
31. 123	7				
32. 135,674	29,943				0 32.
33. 8,119,228	632,516				0 33.
34. 0	0				0 34.
35.					1,291,891 35.
36. 0	0			0	(1) 36.
37. 8,254,902	662,459			0	1,291,890 37.
38. 0					0 38.
39. 0					0 39.
40.					218,537 40.
41.					8,972,882 41.
42. 0					177,584 42.
43. 0					10,545,242 43.
44. 0					71,725 44.
45. 0				0	1 45.
46. 0				0	19,985,971 46.
47. 8,602,164	690,132	0	0	0	
48.			0	0	
49. 2,375,202	0	0	0	0	
50. 0	0	0	0	0	
51. 12,802,631	3,232,006	0	0	0	
52. 11,547,155	1,106,207	0	0	0	
53. 0	0	0	0	0	
54. 11,547,155	1,106,207	0	0	0	
55. 1,255,476	2,125,799	0	0	0	

(1) The Maintenance and Operation fund beginning fund balance includes the revolving account cash balance of 8,447 at 7/1/24.

(2) The Government Property Lease Excise Tax revenue included on line 26 is 0

(3) The Maintenance and Operation fund ending fund balance includes the revolving account cash balance of 8,447 at 6/30/25.

(4) Debt Service fund, interest expenditures amount: 0

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.		2,659,916	825,941	0	610	0	3,775,244	3,486,467	3,387,962	2.9%
2000 Support services											
2100 Students	2.		187,823	70,069	161,225	2,092	2,536	537,291	423,745	200,098	111.8%
2200 Instructional staff	3.		312,858	102,864	1,971	2,160	0	343,680	419,853	390,595	7.5%
2300 General administration	4.		195,078	62,814	63,155	1,185	19,921	313,059	342,153	339,402	0.8%
2400 School administration	5.		574,221	175,680	2,736	4,701	2,004	677,286	759,342	684,039	11.0%
2500 Central services	6.		622,052	270,195	43,334	5,613	3,052	1,149,662	944,246	983,530	-4.0%
2600 Operation & maintenance of plant	7.		874,025	341,751	712,765	67,345	85	2,216,986	1,995,971	1,845,587	8.1%
2900 Other	8.		0	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	9.		0	0	0	0	5,106	49,600	5,106	26,785	-80.9%
610 School-sponsored cocurricular activities	10.		2,250	448	0	0	0	36,359	2,698	26,064	-89.6%
620 School-sponsored athletics	11.		235,892	51,826	34,336	10,532	67,994	323,195	400,580	293,943	36.3%
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	0.0%
Subtotal (lines 1-13)	14.		5,664,115	1,901,588	1,019,522	94,238	100,698	9,422,362	8,780,161	8,178,005	7.4%
200 and 300 Special education											
1000 Instruction	15.		918,876	311,674	0	0	0	1,230,564	1,230,550	1,122,720	9.6%
2000 Support services											
2100 Students	16.		0	0	12,541	1,558	0	152,437	14,099	67,043	-79.0%
2200 Instructional staff	17.		0	0	0	0	0	0	0	0	0.0%
2300 General administration	18.		0	0	0	0	0	0	0	0	0.0%
2400 School administration	19.		161,969	52,621	0	0	0	212,048	214,590	159,772	34.3%
2500 Central services	20.		0	0	0	0	0	0	0	0	0.0%
2600 Operation & maintenance of plant	21.		0	0	0	0	0	0	0	0	0.0%
2900 Other	22.		0	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	23.		0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.		1,080,845	364,295	12,541	1,558	0	1,595,049	1,459,239	1,349,535	8.1%
400 Pupil transportation	25.		805,008	295,925	5,389	201,133	300	1,459,511	1,307,755	1,451,355	-9.9%
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	0.0%
2000-3000 Support serv. & oper. of noninstructional serv.	28.		0	0	0	0	0		0	0	0.0%
Subtotal (lines 27 and 28)	29.		0	0	0	0	0	0	0	0	0.0%
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	45,807	0	0	0.0%
Total expenditures (lines 14, 24-26, 29-31)	32.		7,549,968	2,561,808	1,037,452	296,929	100,998	12,522,729	11,547,155	10,978,895	5.2%

Instructions

Classroom Site Fund—Revenues, expenditures, and fund balances

		Beginning fund balance	Actual revenues	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Total expenditures			% Increase/ decrease in actual	Ending fund balance
										Budget	Actual	Prior year actual		
Classroom Site Fund 010														
Revenues														
CSF revenue	1.		1,119,138											
Interest income and other revenues	2.		58,916											
Total revenues (lines 1 and 2)	3.		1,178,054											
Expenditures														
1000 Instruction	4.			788,728	148,446	0	0	0	0	3,615,234	937,174	758,300	23.6%	
2100 Support services - students	5.			16,378	3,193	0	0	0	0	0	19,571	17,430	12.3%	
2200 Support services - instructional staff	6.			11,156	2,225	0	0		0	0	13,381	14,501	-7.7%	
2300 Support services - general administration	7.					0			0	0	0	0	0.0%	
2500 Central services	8.								0	0	0	0	0.0%	
3300 Community services operations	9.			0	0	0			0	0	0	0	0.0%	
4000 Facilities acquisition and construction	10.							0		0	0	0	0.0%	
5000 Debt service	11.								0	0	0	0	0.0%	
Total expenditures (lines 4-11)	12.			816,262	153,864	0	0	0	0	3,615,234	970,126	790,231	22.8%	
Total Classroom Site Fund	13.	2,547,558	1,178,054	816,262	153,864	0	0	0	0	3,615,234	970,126	790,231	22.8%	2,755,486

Total actual Fund 010 expenditures from accounting records (should agree to cell M21)

970,126

Unrestricted Capital Outlay (610) Fund—Expenditures

Instructions			Library books, textbooks, & instructional aids 6641-6643	Short-term noninstructional software subscription 6655	Property 6700	Redemption of principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals			% Increase/ decrease in actual
									Budget	Actual	Prior year actual	
Expenditures		Rentals 6440										
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)												
1000 Instruction	2.		338,379		0			0	1,191,707	338,379	73,697	359.1%
2000 Support services												
2100, 2200 Students and instructional staff	3.	0	0	0	34,555			0	285,342	34,555	0	--
2300, 2400, 2500, 2900 Administration	4.	0		0	0		0	0	98,512	0	0	0.0%
2600 Operation & maintenance of plant	5.	0		0	0			0	760,418	0	0	0.0%
2700 Student transportation	6.	0		0	0			0	0	0	0	0.0%
3000 Operation of noninstructional services	7.	0		0	14,676			3,835	67,458	18,511	0	--
4000 Facilities acquisition and construction	8.	0		0	0			714,762	722,051	714,762	0	--
5000 Debt service	9.					0	0		106,518	0	51,858	-100.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	338,379	0	49,231	0	0	718,597	3,232,006	1,106,207	125,555	781.1%

Total actual Fund 610 expenditures from accounting records (should agree to cell L19)

1,106,207

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

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

Budget

0

Actual

0

Other funds—Required capital expenditure detail [A.R.S. §15-904(B)]

Selected expenditures by object code		Unrestricted Capital Outlay Fund 610		Bond Building Fund 630		New School Facilities Fund 695		Adjacent Ways Fund 620		
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	
Total fund expenditures	1.	3,232,006	1,106,207	0	0	0	0	0	0	1.
6150 Classified salaries	2.	0	0	0	0	0	0	0	0	2.
6200 Employee benefits	3.	0	0	0	0	0	0	0	0	3.
6450 Construction services	4.	722,051	714,762	0	0	0	0	0	0	4.
6655 Short-term noninstructional software subscription	5.	0	0	0	0	0	0	0	0	5.
6710 Land and improvements	6.	0	0	0	0	0	0	0	0	6.
6720 Buildings and improvements	7.	0	0	0	0	0	0	0	0	7.
673X Furniture and equipment	8.	235,357	47,843	0	0	0	0	0	0	8.
673X Vehicles	9.	728,353	0	0	0	0	0	0	0	9.
673X Technology-related hardware and software	10.	45,955	1,388	0	0	0	0	0	0	10.
6831, 6832, 6833 Redemption of principal	11.	106,518	0	0	0	0	0	0	0	11.
6841, 6842, 6843, 6850, 6860 Interest	12.	0	0	0	0	0	0	0	0	12.
Total (lines 2-12)	13.	1,838,234	763,993	0	0	0	0	0	0	13.
Total amounts reported on lines 2 through 12 above for:										
Renovation	14.	0	0	0	0	0	0	0	0	14.
New construction	15.	0	0	0	0	0	0	0	0	15.
Other	16.	1,838,234	763,993	0	0	0	0	0	0	16.
Total (lines 14-16)	17.	1,838,234	763,993	0	0	0	0	0	0	17.

Funds 610, 630, 695, and 620

1. New construction cost per square foot	\$	0
2. Land acquisition costs	\$	0

Capital assets as of June 30, 2025	
Land and improvements	9,360,974
Buildings and improvements	107,322,360
Furniture, equipment, vehicles, and technology	10,311,077
Construction in progress	2,294,710
Total	129,289,121

1.
2.
3.
4.

District name Ganado Unified School District

County Apache

CTDS number 010220000

Federal and State Projects

Instructions

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
349 National Forest Fees
353 Taylor Grazing Fees
374 E-Rate
378 Impact Aid
300-399 Other Federal Projects
699 Federal Impact Aid (Construction)
Total federal project funds (lines 1-20)

Total COVID-19 federal relief funds included in lines above

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
460 Environmental Special Plate
465-499 Other State Projects
Total State project funds (lines 23-32)

Total federal and State projects (lines 21 and 33)

	Beginning fund balance	Revenues	Net other financing sources and uses including transfers (1)	Expenditures		Ending fund balance	Fund types	
	Actual	Actual	Actual	Budget	Actual	Actual		
1.	(152,346)	1,504,513	(121,513)	1,357,725	1,213,411	17,243	Special revenue	1.
2.	(136,777)	244,763	(12,717)	85,081	90,515	4,754	Special revenue	2.
3.	0	0	0	0	0	0	Special revenue	3.
4.	(105,627)	310,973	(12,183)	136,889	184,828	8,335	Special revenue	4.
5.	0	0	0	0	0	0	Special revenue	5.
6.	(9,165)	218,537	(19,863)	251,221	231,360	(41,851)	Special revenue	6.
7.	0	0	0	0	0	0	Special revenue	7.
8.	(69,787)	326,227	(20,910)	549,141	239,448	(3,918)	Special revenue	8.
9.	(54,540)	177,584	(16,519)	213,601	123,199	(16,674)	Special revenue	9.
10.	(51,729)	303,365	(22,472)	460,751	244,437	(15,273)	Special revenue	10.
11.	0	0	0	0	0	0	Special revenue	11.
12.	0	21,779	0	60,270	25,127	(3,348)	Special revenue	12.
13.	0	0	0	0	0	0	Special revenue	13.
14.	15,009	310	0	14,450	0	15,319	General	14.
15.	0	0	0	0	0	0	General	15.
16.	0	0	0	0	0	0	General	16.
17.	0	96,968	0	280,990	96,968	0	Special revenue	17.
18.	31,182,587	10,944,063	(2,374,396)	10,071,568	5,338,063	34,414,191	General	18.
19.	(1,141,180)	5,333,168	(351,566)	4,432,011	3,805,832	34,590	Special revenue	19.
20.	428,739	190,319	0	750,000	0	619,058	Capital projects	20.
21.	29,905,184	19,672,569	(2,952,139)	18,663,698	11,593,188	35,032,426		21.
22.	(1,141,180)	5,092,927	(336,375)		3,615,335	37		22.
23.	0	12,071	0	12,883	12,071	0	Special revenue	23.
24.	0	0	0	0	0	0	Special revenue	24.
25.	0	0	0	0	0	0	Special revenue	25.
26.	0	0	0	0	0	0	Special revenue	26.
27.	0	0	0	0	0	0	Special revenue	27.
28.	0	0	0	0	0	0	Special revenue	28.
29.	0	0	0	0	0	0	Special revenue	29.
30.	313	6	0	0	0	319	Special revenue	30.
31.	0	0	0	0	0	0	Special revenue	31.
32.	298,802	82,442	(6)	0	0	381,238	Special revenue	32.
33.	299,115	94,519	(6)	12,883	12,071	381,557		33.
34.	30,204,299	19,767,088	(2,952,145)	18,676,581	11,605,259	35,413,983		34.

Other financing sources including transfers-in 5000 (1)	Other financing uses including transfers-out 6900 (1)	
0	121,513	1.
0	12,717	2.
0	0	3.
0	12,183	4.
0	0	5.
0	19,863	6.
0	0	7.
0	20,910	8.
0	16,519	9.
0	22,472	10.
0	0	11.
0	0	12.
0	0	13.
0	0	14.
0	0	15.
0	0	16.
0	0	17.
0	2,374,396	18.
0	351,566	19.
0	0	20.

Other financing sources (2)	Other financing uses (2)	
0	0	23.
0	0	24.
0	0	25.
0	0	26.
0	0	27.
0	0	28.
0	0	29.
0	0	30.
0	0	31.
0	6	32.

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

(2) In accordance with the USFR Chart of Accounts, transfers of monies between funds should be made only when specifically authorized by statute or allowed by a federal grant. Generally, there are no allowable transfers to or from any state projects. However, the Arizona Ninth Grade Success Grant allows indirect costs transfers from the grant.

Instructions							
Other funds		Beginning fund balance	Revenues	Net other financing sources and uses including transfers	Expenditures		Ending fund balance
		Actual	Actual	Actual	Budget	Actual	Actual
020 Instructional Improvement	1.	437,021	94,639		76,090	96	531,564
050 County, City, and Town Grants	2.	0	0	0	0	0	0
071 English Language Learner (1)	3.	0	0	(7)	0	0	(7)
072 Compensatory Instruction (1)	4.	766	0	(759)	0	0	7
500 School Plant	5.	47,466	980	0	0	0	48,446
515 Civic Center	6.	146,055	25,980	0	88,552	20,568	151,467
520 Community School	7.	919	19	0	900	0	938
525 Auxiliary Operations	8.	615	15,364	0	19,264	0	15,979
526 Extracurricular Activities Fees Tax Credit	9.	14,284	1,959	0	2,668	0	16,243
530 Gifts and Donations	10.	32,429	9,517	0	5,614	3,375	38,571
535 Career & Technical Education Projects	11.	5,012	1,399	0	2,687	0	6,411
540 Fingerprint	12.	0	0	0	0	0	0
545 School Opening	13.	0	0	0	0	0	0
550 Insurance Proceeds	14.	367,388	7,534	0	387,834	7,285	367,637
555 Textbooks	15.	8,617	672	0	0	0	9,289
565 Litigation Recovery	16.	1,508	31	0	0	0	1,539
570 Indirect Costs	17.	560,323	17,249	685,668	98,336	77,507	1,185,733
575 Unemployment Insurance	18.	295,931	66,615	0	30,000	9,577	352,969
580 Teacherage	19.	220,173	190,900	0	406,666	129,207	281,866
585 Insurance Refund	20.	56,855	1,174	0	0	0	58,029
590 Grants and Gifts to Teachers	21.	0	0	0	0	0	0
595 Advertisement	22.	0	0	0	0	0	0
596 Career Technical Education	23.	414,580	292,988	0	399,361	272,785	434,783
597 Arizona Industry Credentials Incentive	24.	0	840	0	0	840	0
639 Impact Aid Revenue Bond Building	25.	24	24	0	0	0	48
650 Gifts and Donations—Capital	26.	0	0	0	0	0	0
660 Condemnation	27.	0	0	0	0	0	0
665 Energy and Water Savings	28.	0	0	0	0	0	0
686 Emergency Deficiencies Correction	29.	0	0	0	0	0	0
691 Building Renewal Grant	30.	0	0	0	6,130,372	0	0
695 New School Facilities	31.	0	0		0	0	0
720 Impact Aid Revenue Bond Debt service	32.	0	0	0	0	0	0
750 Permanent Funds	33.	0	0	0	0	0	0
800-849 Trust and Custodial Funds	34.	0	0	0	0	0	0
850 Student Activities	35.	395	8		653	0	403
855 Employee Insurance Program Withholdings	36.	0	0	0	0	0	0
865 State Income Tax Withholdings	37.	0	0	0	0	0	0
900-949 Enterprise Funds	38.	0	0	0	0	0	0
Other	39.	0	0	0	0	0	0
Internal Service Funds 950-989							
9__ Self Insurance	1.	0	0	0	0	0	0
955 Intergovernmental Agreements	2.	0	0	0	0	0	0
9__ OPEB	3.	0	0	0	0	0	0
9__	4.	0	0	0	0	0	0

(1) Actual revenues and actual expenditures should agree with supplement, fund 071—line 13 and fund 072—line 26.

Instructional Improvement Fund 020	Budget	Actual
Expenditures		
Teacher compensation increases	0	0
Class size reduction	0	0
Dropout prevention programs	0	0
Instructional improvement programs	76,090	96
Total expenditures (lines 1-4)	76,090	96
Total expenditures from accounting data		96

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

Arizona Industry Credentials Incentive Fund 597	Budget	Actual
Expenditures		
Teacher instructional costs and professional development		0
Student certification, credentialing, or licensure costs		0
Developmental costs		0
Instructional hardware, software, or supplies		840
Career exploration		0
Total expenditures (lines 1-5)	0	840
Total expenditures from accounting data		840

Other financing sources including transfers-in 5000	Other financing uses including transfers-out 6900	
		1.
0	0	2.
0	7	3.
0	759	4.
0	0	5.
0	0	6.
0	0	7.
0	0	8.
0	0	9.
0	0	10.
0	0	11.
0	0	12.
0	0	13.
0	0	14.
0	0	15.
0	0	16.
685,668	0	17.
0	0	18.
0	0	19.
0	0	20.
0	0	21.
0	0	22.
0	0	23.
0	0	24.
0	0	25.
0	0	26.
0	0	27.
0	0	28.
0	0	29.
0	0	30.
		31.
0	0	32.
0	0	33.
0	0	34.
		35.
0	0	36.
0	0	37.
0	0	38.
0	0	39.
		1.
0	0	2.
0	0	3.
0	0	4.

A. Bonds and short-term debt

1. Bonds outstanding, July 1, 2024		0	1.
2. Bonds issued during FY 2025		0	2.
3. Bonds retired during FY 2025		0	3.
4. Bonds outstanding, June 30, 2025		0	4.
5. Short-term debt outstanding, July 1, 2024		0	5.
6. Short-term debt outstanding, June 30, 2025		0	6.

B. District assessed valuation and other district information

1. FY 2025 Assessed valuations and tax rates			
a. Primary	19,169,449	Tax rate	1.8284
b. Secondary	0.0000	Tax rate	0.0000
2. Number of schools			4
3. Actual days in session			180
4. Area of school district (square miles)			900

(Report this WHETHER OR NOT district changed boundaries in FY 2025)

C. County approved liabilities incurred in excess of district budget (A.R.S. §15-907)

	M & O	Unrestricted Capital Outlay	
1. Destruction or damage	0	0	1.
2. Excessive/unexpected legal expenses	0	0	2.
3. Mitigation or removal of health or safety hazard	0	0	3.

D. Current expenditures by category

1. Classroom instruction excl. supplies (function 1000, except line 2 amount)	9,249,884
2. Classroom supplies (function 1000, object code 6600)	681,822
3. Administration (functions 2300, 2400, 2500, & 2900)	3,498,683
4. Support services—students (function 2100)	1,979,060
5. All other support services & operations (functions 2200, 2600, 2700, 3100, & 3400)	8,465,976
6. Total current expenditures	23,875,425
7. Total current expenditures from federal funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	5,119,941
8. Total current expenditures from state and local funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	18,755,484

E. Other long-term debt

1. Other principal (object 6832)	0
2. Other interest (object 6842)	0
3. Instructional software subscriptions (more than 12 months) principal (object 6833)	93,318
4. Instructional software subscriptions (more than 12 months) interest (object 6843)	0
5. Did the district enter into any new financed purchase agreements or more than 12-month lease agreements or software subscriptions during the fiscal year? (yes or no)	No

F. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act

0

G. Rewards, discounts, incentives, and other financial consideration received from credit card companies (A.R.S. §35-391)

0

H. Cash and investments held at June 30, 2025

1. Sinking funds	0
2. Bond funds	0
3. Other funds, except for any employee retirement funds	45,424,036

I. Average teacher salary (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2025	69,432
2. Average salary of all teachers employed in FY 2024	64,098
3. Increase in average teacher salary from prior year	5,334
4. Percentage increase	8.3%

Comments on average salary calculation (optional):

☐ Check this box if your d

J. Certified staff salaries and FTE (funds 001-799 excluding 575)

	Salaries	FTE
1. Substitute teachers (functions 1000, 2213 & 3300, object codes 6105-6109)	306,830	
2. Classroom teacher base salaries (functions 1000 & 3300, object codes 6110-6114)	4,752,062	83.00
a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941(E)	542,684	11.00
b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)	4,209,378	72.00
3. Classroom teacher performance pay (functions 1000 & 3300, object codes 6115-6119)	463,349	
4. Classroom teacher payments not related to additional duties (function 1000 & 3300, object codes 6120-6129)	682,255	
5. Classroom teacher payments related to additional duties (all functions, object cods 6130-6139)	402,700	
6. Other certified staff (all functions, object codes 6140-6149)	1,673,604	

7. In FY 2025, did the district pay any of its classroom teachers for prior classroom experience outside of the school district using either of the following two methods:

a. Increasing base salary by granting years of experience on its salary schedule? (yes or no)	Yes
b. Making payments in addition to their base salary? (yes or no)	Yes

8. Total certified salary payments from accounting data

8,280,800

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

B. M&O special education programs by type
(A.R.S. § 15-761)

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-CTED)
7. Career education
8. Career technical education (CTED programs in 300 range)
9. Total (lines 1-8)

Program 200 & 300 budget	Program 200 & 300 actual
1,174,136	1,060,905
0	0
0	0
0	0
0	0
0	0
0	0
420,913	398,935
1,595,049	1,459,840

10. IEP required pupil transportation costs
coded within program 400

14,094	0
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Instructions

C. Maintenance and Operation expenditures for
gifted pupils (elementary, secondary, and total)

Actual expenditures for all gifted programs:

K-8	\$	0
9-12	\$	0
Total	\$	0

D. Expenditures for audit services

1. Nonfederal audit expenditures - M&O fund
2. Federal audit expenditures - all funds

Budget	Actual
33,930	32,000
0	0

E. Maintenance and Operation fund expenditures for performance pay (A.R.S. §15-920)

Actual expenditures made in FY 2025 \$ 0

F. Tuition

1. Tuition to other Arizona districts (object 6561)
2. Tuition to out-of-state districts (object 6562)
3. Tuition to private schools (object 6563)
4. Tuition to ed services\coops\IGAs (object 6564)
5. Tuition other (object 6569) (1)
6. Total (lines 1-5)

Tuition expenditures
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.

Instructions

Additional information for National Public Education Financial Survey (NPEFS) reporting

		Programs 100-630										Programs 700-900	
		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, 6833	Interest 6841, 6842, 6843, 6850	Miscellaneous and charges for district services 6885, 6890	All object codes (excluding 6900)	Total
Funds 001-799 (excluding 575)													
1000 Instruction	1.	7,192,061	2,049,227	1,295	681,822	117,112	7,300				0	0	10,048,817
2000 Support services													
2100 Students	2.	761,075	252,300	622,636	158,684	94,323	12,055				172,309	0	2,073,382
2200 Instructional staff	3.	695,285	209,664	129,690	34,146	47,663	140				0	0	1,116,588
2300 General administration	4.	311,049	94,156	79,951	5,238	1,200	39,815	0			0	0	531,409
2400 School administration	5.	948,160	286,703	4,434	17,385	6,685	2,004				0	0	1,265,371
2500, 2900 Central services, other	6.	806,167	308,619	420,014	89,333	539,447	85,655			0	0	0	2,249,235
2600 Operation and maintenance of plant	7.	1,427,806	506,178	1,496,423	1,032,545	16,221	85				2,494	0	4,481,752
2700 Student transportation	8.	1,059,787	360,810	23,626	334,260	524,353	300				0		2,303,136
3000 Operation of noninstructional services													
3100 Food service operations	9.	490,589	191,103	6,990	458,950	70,695	5,106				0	0	1,223,433
3200 Enterprise operations	10.	0	0	0	0	0	0				0	0	0
3300 Community services operations	11.											23,944	23,944
3400 Bookstore operations	12.	0	0	0	0	0	0				0	0	0
Total (lines 1-12)	13.	13,691,979	4,258,760	2,785,059	2,812,363	1,417,699	152,460	0		0	174,803	23,944	25,317,067
From federal funds	14.	4,470,197	1,230,948	1,182,635	1,468,573	976,011	54,294	0		0	46,981	23,944	9,453,583
From state and local sources	15.	9,221,782	3,027,812	1,602,424	1,343,790	441,688	98,166	0		0	127,822	0	15,863,484
4000 Facilities acquisition and construction	16.	0	0	1,385,721	0	0	0				0	0	1,385,721
5000 Debt service	17.								93,318	0		0	93,318

Impact Aid
revenues received
that were
intended to
replace local tax
revenues

2,374,396

Teacher salaries (funds 001-799 excluding 575, function 1000)				
	Certified teachers (objects 6110-6139)	Certified substitutes (objects 6105-6109)	Contract teachers (in object 6300)	Contract substitutes (in object 6300)
1. Regular education (programs 200, 280, 511, and 550)	4,860,105	304,325	0	0
2. Special education (programs 200-230, 250, 512, 514, and 515)	738,405	0	0	0
3. Vocational ed. and CTED (programs 270, 300-399, and 540)	450,182	0	0	0
4. Other (programs 240, 260, 265, 513, and 530)	0	0	0	0
5. Cocurricular activities, athletics, and other (program 600-630)	144,269	0	0	0

Other items (funds 001-799, excluding 575)	
6. Textbooks used for instruction (function 1000, object 6640)	425,396
7. Number of FTE-certified teachers	83
8. Number of FTE-contract teachers	0

Utilities and energy detail (funds 001-799 excluding 575, only function 2600)	
1. 6410-6411 Utility services	700
2. 6620-6629 Energy	854,383

CTED districts only (funds 001-799 excluding 575, all functions)	
1. 6591 Services purchased from other Arizona districts	0
2. 6870 Pass-through payments	0
3. 6880 Sub-awards	0

Revenue from selected federal sources	
1. ESEA Title IV - Student Support and Academic Enrichment Grants	249,488
2. ESEA Title IV - 21st Century Community Learning Centers	0
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	61,456
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0

Programs 700-900 expenditure detail (funds 001-799, excluding 575)			
	Property 6700	All other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	0	0
3. Program 900	1,907	22,037	23,944
4. Function 3300-Community Service Operations (program 900)	1,907		

Property detail for function 4000 (funds 001-799, excluding 575)	
1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	0
4. Total (lines 1-3)	0
5. 6450 Construction	1,284,669

Technology (funds 001-799 excluding 575, all functions)	
1. 6340 Technical services	71,271
2. 6432 Technology-related repairs and maintenance	42,507
3. 6443 Rental of computers and related equipment	0
4. 6531 Telecommunications	149,406
5. 6641-43 Software reported in library books, textbooks, or instructional aids	150,815
6. 6650 and 6655 Supplies—technology-related and short-term noninstructional software subscriptions	113,293
7. 6737-38 Technology-related hardware & software (less than \$5,000)	507,088
8. Subtotal (lines 1-7)	1,034,380
9. 6739 Technology-related hardware & software (\$5,000 or more)	(107,048)
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) principal and interest	0
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) principal and interest	93,318

Support services—instruction detail (funds 001-799 excluding 575, programs 100-630, excluding 400, objects 6300-6490, 6530-6550, 6580, 6600-6620, 6640-6650, 6730-6740, 6750, 6810 and 6890)	
1. Function 2210 Improvement of instruction	194,440
2. Function 2220 Library/media services	9,913

Books, Periodicals, and Instructional Aids (funds 001-799, excluding 575, programs 100-630, excluding 400)	
1. Object 664X, functions 1000 and 2220	428,843

Instructions

Additional information for National Public Education Financial Survey (NPEFS) reporting of COVID-19 federal relief funds

		Programs 100-630										Programs 700-900	Total
		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and fees 6810	Judgments against a district 6820	Interest on short term debt 6850	Miscellaneous 6890	Other 6800	All object codes (excluding 6900)	
Current expenditures from COVID-19 federal relief funds													
1000 Instruction	1.	806,612	148,166	0	129,759	0	0			0	0	0	1,084,537
2100, 2200 Student support services	2.	252,585	48,561	0	36,885	57,885	0			0	0	0	395,916
2300, 2500, 2900 Other support services	3.	119,660	23,658	0	0	300,540	0	0	0	0	0	0	443,858
2400 School administration	4.	85,472	17,026	0	0	0	0			0	0	0	102,498
2600 Operation and maintenance of plant	5.	239,320	47,672	243,421	0	7,663	0			0	0	0	538,076
2700 Student transportation	6.	170,943	33,874	0	33,000	600	0			0	0	0	238,417
3100 Food service operations	7.	111,113	22,134	0	0	0	0			0	0	0	133,247
3200 Enterprise operations	8.	0	0	0	0	0	0			0	0	0	0
3300 Community services operations	9.	0	0	0	0	0	0				0	0	0
3400 Bookstore operations	10.	0	0	0	0	0	0			0	0	0	0
Other	11.	0	1	585,466	0	0	0	0	0	0	93,318	0	678,785
Total (lines 1-12)	12.	1,785,705	341,092	828,887	199,644	366,688	0	0	0	0	93,318	0	3,615,334

	Total spending detail	Classroom spending detail
Technology related expenditures from COVID-19 federal relief funds		
1. 6340 Technical services	0	0
2. 6432 Technology-related repairs and maintenance	0	0
3. 6443 Rental of computers and related equipment	0	0
4. 6531 Telecommunications	0	0
5. 6650 Supplies--technology-related	33,000	0
6. 6737-38 Technology-related hardware & software (less than \$5,000)	197,122	0
7. 6739 Technology-related hardware & software (\$5,000 or more)	(139,987)	0
8. 6641-43 Software reported in library books, textbooks, or instructional aids	150,815	150,815
9. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) principal and interest	0	
10. 6833 and 6843 Instructional software subscriptions (more than 12 months) principal and interest	93,318	93,318

Other financing uses for federal relief funds	
1. 6910 Indirect costs transfers-out	336,375

Capital outlay expenditures detail for COVID-19 federal relief funds	
1. Programs 100-630, function 4000, objects 6100-6700 and 6890	585,466
2. Programs 100-630, all functions, object 67XX	366,688

	Total award (all fiscal years)	FY 2020 through FY 2024 expenditures and other financing uses	FY 2025 expenditures and other financing uses	Amount remaining to spend
COVID-19 federal relief funds				
1. Elementary and secondary school emergency relief funds (ESSER I)	739,784	378,754		
2. Elementary and secondary school emergency relief funds (ESSER II)	3,157,990	3,157,990	0	0
3. Elementary and secondary school emergency relief funds (ESSER III)	6,198,758	2,247,049	3,951,709	0
4. Governor's emergency education relief funds (GEER) - includes acceleration academies program	265,498	265,498	0	0
5. Coronavirus relief fund (CRF)--enrollment stability grant (ESG) program	260,285	260,285		
6. Other COVID-19 federal relief funds	56,212	56,212	0	0
7. Total	10,678,527	6,365,788	3,951,709	0

Total FY 2025 expenditures + other financing uses

3,951,709

Food Service

Instructions

Fund 510	
Actual	
1.	468,471 1.
2.	8,258 2.
3.	30,899 3.
4.	5,400 4.
5.	927,345 5.
6.	71,725 6.
7.	1,043,627 7.
8.	0 8.
9.	1,512,098 9.

A. Number of operating months 11

B. Number of meals served	Breakfasts	Lunches/ Suppers	A la carte*	Snacks
1. Served at district locations				
a. Reimbursable meals only	101,229	146,197	0	2,239
b. Program adults/adult workers	0	2,397	0	0
c. Other	0	0	0	0
2. Served at other locations				
a. Reimbursable meals only	0	0	0	0
b. Program adults/adult workers	0	0	0	0
c. Other	0	0	0	0

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

C. Meal prices	P-6	7-8	9-12	Adult
1. Reduced breakfast				
2. Reduced lunch				
3. Reduced snack				
4. Paid breakfast				2.50
5. Paid lunch				3.75
6. Paid snack				

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

For comparison only - prior year number of meals served	Breakfasts	Lunches/ Suppers	A la carte	Snacks
1. Served at district locations				
a. Reimbursable meals only	99,023.00	154,628.00	0.00	4,229.00
b. Program adults/adult workers	1,168.00	1,168.00	0.00	0.00
c. Other	0.00	0.00	0.00	0.00
2. Served at other locations				
a. Reimbursable meals only	0.00	0.00	0.00	0.00
b. Program adults/adult workers	0.00	0.00	0.00	0.00
c. Other	0.00	0.00	0.00	0.00

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
6832 and 6842 Other principal and interest
Other expenditures
Total expenditures (lines 10-25)
6910 Indirect costs transfers-out
6900 Other financing uses and fund transfers-out (excluding indirect costs transfers-out)
Total expenditures & other uses (lines 26-28)
Ending fund balance (line 9 minus line 29) (1)

F. Services purchased from the M&O fund to repair and maintain food service property owned, rented, or used by the district (function 2600).	
6400 Purchased property services	210

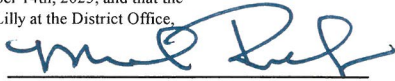
(1) Includes food service fund revolving account cash balance of

Food Service Fund 510		M&O expenditures Fund 001	Capital expenditures Fund 610
Budget	Actual	Actual	Actual
10.	371,601	0	0
11.	167,401	0	0
12.	0	0	0
13.	0	0	
14.	0	0	
15.	39,277	0	0
16.	0	0	
17.	71,725		
18.	7,130		
19.	338,535		
20.	0		
21.			0
22.	0		6,118
23.	56,019		8,558
24.	0		0
25.	4,009	5,106	3,835
26.	1,043,638	1,055,697	18,511
27.	107,960		
28.	0		
29.	1,163,657		
30.	348,441		

E. Detail of food service management company expenditures	
Classified salaries	0
Employee benefits	0
Supplies and materials (nonfood)	0
Food	0
Management fee	0
Other	0
Total (must equal total of amounts on line 13 above)	0

\$0 at 7/1/24 or \$0 at 6/30/25, as applicable.

I certify that the Annual Financial Report of Canado Unified School District, Apache County, for fiscal year 2025 was approved by the Governing Board on October 14th, 2025, and that the complete Annual Financial Report may be reviewed by contacting Shirlene Lilly at the District Office, telephone 928-755-1040, during normal business hours.



Avg. Daily Membership	CTDS number	010220000
	2024	2025
Attending	1,046.2600	949.3405
2025 Tax Rates:		
	Primary	Secondary
	1.8284	0.0000

Instructions

Rev. 8/25 Arizona Department of Education and Auditor General

President of the Governing Board

Fund/program	Beginning fund balance	Revenues	Net other financing sources and uses including transfers	Budgeted expenditures	Actual expenditures	Ending fund balance	Fund types
Regular Education				9,422,362	8,780,161		
Special Education				1,595,049	1,459,239		
Pupil Transportation				1,459,511	1,307,755		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				45,807	0		
Budget-controlled funds (A.R.S. §§15-304 and 15-977)							
Maintenance and Operation total	1,825,265	8,602,164	2,375,202	12,522,729	11,547,155	1,255,476	General
Classroom Site Funds	2,547,558	1,178,054		3,615,234	970,126	2,755,486	Special revenue
Unrestricted Capital Outlay	2,541,874	690,132	0	3,232,006	1,106,207	2,125,799	General
Adjacent Ways	0	0	0	0	0	0	Capital projects
Federal projects	29,905,184	19,672,569	(2,952,139)	18,663,698	11,593,188	35,032,426	
State projects	299,115	94,519	(6)	12,883	12,071	381,557	
Cash-controlled funds (A.R.S. §15-304)							
Instructional Improvement	437,021	94,639		76,090	96	531,564	Special revenue
Bond Building	0	0	0	0	0	0	Capital projects
Condemnation	0	0	0	0	0	0	Special revenue
Energy and Water Savings	0	0	0	0	0	0	Special revenue
New School Facilities	0	0		0	0	0	Capital projects
County, City, and Town Grants	0	0	0	0	0	0	Special revenue
English Language Learner	0	0	(7)	0	0	(7)	Special revenue
Compensatory Instruction	766	0	(759)	0	0	7	Special revenue
School Plant Fund	47,466	980	0	0	0	48,446	Special revenue
Food Service	468,471	1,043,627	(107,960)	1,043,638	1,055,697	348,441	Special revenue
Civic Center	146,055	25,980	0	88,552	20,568	151,467	Special revenue
Community School	919	19	0	900	0	938	Special revenue
Auxiliary Operations	615	15,364	0	19,264	0	15,979	Special revenue
Extracurricular Activities Fees	14,284	1,959	0	2,668	0	16,243	Special revenue
Gifts and Donations	32,429	9,517	0	5,614	3,375	38,571	Special revenue
Gifts and Donations—Capital	0	0	0	0	0	0	Capital projects
Career & Technical Education Projects	5,012	1,399	0	2,687	0	6,411	Special revenue
Fingerprint	0	0	0	0	0	0	Special revenue
School Opening	0	0	0	0	0	0	General
Insurance Proceeds	367,388	7,534	0	387,834	7,285	367,637	Special revenue
Textbooks	8,617	672	0	0	0	9,289	Special revenue
Litigation Recovery	1,508	31	0	0	0	1,539	Special revenue
Indirect Costs	560,323	17,249	685,668	98,336	77,507	1,185,733	General
Unemployment Insurance	295,931	66,615	0	30,000	9,577	352,969	Special revenue
Teacherage	220,173	190,900	0	406,666	129,207	281,866	Special revenue
Insurance Refund	56,855	1,174	0	0	0	58,029	Special revenue
Grants and Gifts to Teachers	0	0	0	0	0	0	Special revenue
Advertisement	0	0	0	0	0	0	Special revenue
Career Technical Education	414,580	292,988	0	399,361	272,785	434,783	Special revenue
Arizona Industry Credentials Incentive	0	840	0	0	840	0	Special revenue
Impact Aid Revenue Bond Building	24	24	0	0	0	48	Capital projects
Debt Service	0	0	0	0	0	0	Debt service
Emergency Deficiencies Correction	0	0	0	0	0	0	Capital projects
Building Renewal Grant	0	0	0	6,130,372	0	0	Capital projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt service
Student Activities	395	8	0	653	0	403	Special revenue
Employee Insurance Program Withholdings	0	0	0	0	0	0	
State Income Tax Withholdings	0	0	0	0	0	0	
Other Funds	0	0	0	0	0	0	Special revenue
Permanent Fund	0	0	0	0	0	0	Permanent
Trust and Custodial Funds	0	0	0	0	0	0	
Enterprise Funds	0	0	0	0	0	0	Enterprise
Self-Insurance	0	0	0	0	0	0	Internal services
Intergovernmental Agreements	0	0	0	0	0	0	Internal services
OPEB	0	0	0	0	0	0	Internal services
Other Internal Service Fund	0	0	0	0	0	0	Internal services

Additional fund balance reserve information
(See fund balance reserve tab for more detail)

- (1) The District does not have a process or policy to establish a targeted fund balance reserve for FY 2025.
- (2) The District's actual fund balance reserve for FY 2025 was:
0

Instructions

This tab presents information on the amount and planned use of the District's fund balance reserves to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information. It also presents information about policies or guidelines used to establish target fund balance reserve amounts.

Comments.	Funds														
	General fund*			Capital projects fund			Special revenue funds			Debt service funds	Permanent fund	Enterprise funds	Internal service funds	Total all funds	
	Maintenance and Operations fund	Unrestricted Capital Outlay Fund (if included in the general fund)	Other funds reported in the general fund	Unrestricted Capital Outlay Fund (if <u>not</u> included in the general fund)	Bond Building Funds	Adjacent Ways Fund	Other capital projects funds	Classroom Site Fund	Federal and state grants						Other special revenue funds
A. Ending fund balance amounts and planned uses															
Prior year ending fund balance															
1 Ending fund balance reported in FY 2024 AFR	1,825,265	2,541,874	31,757,919	0	24	0	428,739	2,547,558	(1,422,036)	2,518,485	0	0	0	0	40,197,828
Current year ending fund balance															
2 Total FY 2025 ending fund balance	1,255,476	2,125,799	35,615,243	0	48	0	619,058	2,755,486	365,415	2,664,575	0	0	0	0	45,401,100
FY 2025 ending fund balance details:															
3 a Fund deficit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 b Fund balance exceeding budget capacity in budget-controlled funds	279,894	0	0	0	0	0	0	110,378	0	0	0	0	0	0	390,272
3 c Planned to be spent in FY 2026 to support budgeted spending	975,582	2,115,000	1,000,000	0	0	0	0	1,000,000	365,415	1,600,000	0	0	0	0	7,055,997
3 d Maintained for debt retirement after FY 2026										0	0	0	0	0	0
3 e Maintained for capital projects after FY 2026		0	0	0	0	0	100,000	0	0	0	0	0	0	0	100,000
3 f Maintained for retirement contributions after FY 2026	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 g Maintained for self-insurance or OPEB after FY 2026										0	0	0	0	0	0
3 h Maintained for future financial stability	0	10,799	34,615,243	0	48	0	519,058	1,645,108	0	1,064,575	0	0	0	0	37,854,831
3 i other purposes (Specify)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 j other purposes (Specify)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 k Total FY 2025 ending fund balance	1,255,476	2,125,799	35,615,243	0	48	0	619,058	2,755,486	365,415	2,664,575	0	0	0	0	45,401,100
FY 2025 ending fund balance classification															
4 a Nonspendable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 b Restricted	0	0	0	0	48	0	619,058	2,755,486	365,415	2,664,575	0	0	0	0	6,404,582
4 c Committed	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 d Assigned	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 e Unassigned	1,255,476	2,125,799	35,615,243	0	0	0	0	0	0	0	0	0	0	0	38,996,518
4 f Total (amount must agree to line 3 k above)	1,255,476	2,125,799	35,615,243	0	48	0	619,058	2,755,486	365,415	2,664,575	0	0	0	0	45,401,100

*See the Summary tab, column K, and page 5, column K, to identify which funds are included in the General, Capital Projects, and Special Revenue, and Other Funds columns on this page.

		Governing Board policy number (N/A if no adopted policy exists):
B. Fund balance reserve process or policy 1. Does the District have a process or policy it follows to establish a targeted (goal) fund balance reserve level that the District is working to maintain each year? (yes or no in cell F28) If the District has an adopted governing board policy, enter the policy number in the box provided (cell G28).		No N/A

If question 1 was answered yes, complete the table below to describe the District's specific FY 2025 targeted and actual fund balance reserve amounts and methods used to establish those targeted fund balance reserve amounts. Type "n/a" in any unused cells to clear orange shading.

2.	Fund(s)	Targeted FY 2025 fund balance reserve amount(s)	Actual FY 2025 fund balance reserve amount(s)	Method used to establish a targeted fund balance reserve amount
	Total:	0	0	

3	The District plans to take the following actions related to its ending fund balance in FY 2026 and thereafter: