

I certify that the Annual Financial Report of Ganado Unified District, Apache County, for fiscal year 2023 was approved by the Governing Board on October 12, 2023, and that the complete Annual Financial Report may be reviewed by contacting Henrietta Kivannie at the District Office, telephone 928-755-1048, during normal business hours.

Rev. 9/23 Arizona Department of Education and Auditor General

President of the Governing Board

CTDS NUMBER 010220000

Avg. Daily Membership 2022 2023  
Attending 1,064,2390 1,112,4091

2023 Tax Rates: Primary 2.0000 Secondary 0.0000

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance	General Fund
Regular Education				9,271,034	7,811,012		
Special Education				1,547,353	1,108,904		
Pupil Transportation				1,370,137	1,353,795		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				45,719	0		
Maintenance and Operation Total	577,622	8,453,233	3,229,172	12,234,243	10,273,433	1,986,594	Yes
Classroom Site Funds	1,660,270	1,056,151		993,936	559,279	2,157,142	
Instructional Improvement	241,244	102,368		0	0	343,612	
Unrestricted Capital Outlay	859,312	449,629	0	1,962,014	98,440	1,210,501	No
Adjacent Ways	0	0	0	0	0	0	
Bond Building	0	0	0	0	0	0	
Other Capital Funds	0	0	0	0	0	0	
New School Facilities	0	0	0	0	0	0	
Federal Projects	20,230,095	15,863,846	(3,467,462)	25,527,311	7,618,444	25,008,035	
State Projects	160,153	57,785	0	17,701	17,854	200,084	
County, City, and Town Grants	0	0	0	0	0	0	
English Language Learner	0	0	0	0	0	0	
Compensatory Instruction	738	4	0	0	0	742	
School Plant Fund	46,109	316	0	22,687	0	46,425	No
Food Service	(14,311)	991,592	0	1,043,638	661,618	315,663	
Civic Center	86,443	45,163	0	78,052	11,964	119,642	
Community School	892	6	0	800	0	898	
Auxiliary Operations	41,960	76,575	0	18,963	105,276	13,259	Yes
Extracurricular Activities Fees	9,712	2,682	0	2,668	0	12,394	
Gifts and Donations	22,786	8,697	0	4,935	3,503	27,980	No
Career & Technical Education Projects	3,467	24	0	2,337	0	3,491	
Fingerprint	0	0	0	0	0	0	
School Opening	0	0	0	0	0	0	Yes
Insurance Proceeds	356,636	2,443	133	381,599	3,096	356,116	No
Textbooks	7,384	957	0	0	0	8,341	
Litigation Recovery	1,464	10	0	0	0	1,474	No
Indirect Costs	318,659	2,732	241,326	90,336	24,645	538,072	Yes
Unemployment Insurance	120,027	83,851	0	30,000	2,471	201,407	
Teacherage	73,321	191,694	0	406,666	119,238	145,777	No
Insurance Refund	55,230	378	0	0	0	55,608	
Grants and Gifts to Teachers	0	0	0	0	0	0	
Advertisement	0	0	0	0	0	0	No
Career Technical Education	249,588	288,460	0	192,029	156,262	381,786	
Arizona Industry Credentials Incentive	0	0	0	0	0	0	No
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	(34,821)	4,986,781	0	6,130,372	5,185,893	(233,933)	
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	
Student Activities	122,005	33,246	0	653	23,747	131,504	
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	No
Permanent Fund	0	0	0	0	0	0	
Trust and Custodial Funds	0	0	0	0	0	0	
Enterprise Funds	0	0	0	0	0	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 Internal Service Fund	0	0	0	0	0	0	

**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 2023.  
0
- (2) The District's targeted fund balance reserve for FY 2023 was:  
0
- (3) The District's actual fund balance reserve for FY 2023 was:  
0

DISTRICT NAME Ganado Unified School District

COUNTY Apache

CTDS NUMBER 010220000



## ANNUAL FINANCIAL REPORT

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  
**2023**

SIGNATURE/DATE  
*Joseph Mora* 10/12/23  
*Wallace James, Jr.* 10/12/23  
*Marcarlo Roanhorse* 10/12/23  
*Patrick Burns* 10/12/23  
*Allan Blacksheep*

SIGNATURE/DATE  
Joseph Mora  
Wallace James, Jr.  
Marcarlo Roanhorse  
Patrick Burns  
Allan Blacksheep

The Annual Financial Report file(s) for FY 2023 uploaded to the Arizona Department of Education's website on  
10/15/2023 contain(s) the data for the AFR described above.

Date

*Leandra Thomas*  
Superintendent Signature  
Leandra Thomas  
Superintendent (Typed Name)

Henrietta Keyannie  
District Contact Employee

*Henrietta Keyannie*  
Business Manager Signature  
Henrietta Keyannie  
Business Manager (Typed Name)

928-755-1048  
Telephone Number

henrietta.keyannie@ganado.k12.az.us  
Email

### TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$ <u>10,273,433</u>
2. Classroom Site Funds (from page 3, line 13)	\$ <u>559,279</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>98,440</u>

DISTRICT NAME Ganado Unified School District

COUNTY Apache

CTDS NUMBER 010220000

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) <u>1980, 1990</u>	
Subtotal (lines 2-19)	

2000 County

2110	County School Fund
2120	County Equalization Assistance
2210	Special County School Reserve Fund
Other (Specify)	
Subtotal (lines 21-24)	

3000 State

3100	Unrestricted
3110	State Equalization Assistance
3120	Additional State Aid
Other (Specify)	
Subtotal (lines 26-29)	

4000 Federal

4100	Unrestricted Revenue Received Directly from the Federal Government
4200	Unrestricted Revenue Received from the Federal Government through the State
4700	Revenue Received from the Federal Government through Other Intermediate Agencies
4800	Revenue in Lieu of Taxes
4900	Revenue for/on Behalf of the District
Other (Specify)	
Subtotal (lines 31-36)	

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

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

TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)

Total Expenditures

6900 Other Financing Uses and Other Items Including Transfers-Out

TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)

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

MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1. 577,622	859,312	0	0	0
2. 352,620	17,974	0		0
3. 0				
4. 0	0	0		0
5. 0	0			0
6. 0	0			0
7. 0	0			0
8. 0	0			0
9. 0	0			0
10. 0	0			0
11. 0	0			0
12. 0	0			0
13. 0	0			0
14. 0	0			0
15. 0	0			0
16. 0	0			0
17. 0	0			0
18. 11	1,234	0	0	0
19. 27,767	0	0	0	0
20. 380,398	19,208	0	0	0
21. 0	0			
22. 4,015	216			
23. 0	0			
24. 0	0			
25. 4,015	216			
26. 80,137	0			
27. 7,988,683	430,205			
28. 0	0			
29. 0				0
30. 8,068,820	430,205			0
31. 0				
32. 0				
33. 0				
34. 0				
35. 0				
36. 0				0
37. 0				0
38. 8,453,233	449,629	0	0	0
39.			0	0
40. 3,229,172	0	0	0	0
41. 0	0	0	0	0
42. 12,260,027	1,308,941	0	0	0
43. 10,273,433	98,440	0	0	0
44. 0	0	0	0	0
45. 10,273,433	98,440	0	0	0
46. 1,986,594	1,210,501	0	0	0

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of 8,647 at 7/1/22.

(2) The Government Property Lease Excise Tax revenue included on line 19 is 0

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of 8,368 at 6/30/23.

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

DISTRICT NAME		Ganado Unified School District				COUNTY		Apache		CTDS NUMBER		010220000	
MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES													
Expenditures			Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6,600	Other 6,800	Totals			% Increase/ Decrease in Actual		
								Budget	Actual	Prior Year Actual			
<b>100 Regular Education</b>													
1000 Instruction	1.		2,623,829	807,405	0	605	0	3,555,740	3,431,839	3,259,393	5.3%		1.
2000 Support Services													
2100 Students	2.		240,956	89,128	4,110	3,212	621	387,751	338,027	246,932	36.9%		2.
2200 Instructional Staff	3.		257,023	90,506	44	0	0	341,055	347,573	249,186	39.5%		3.
2300 General Administration	4.		228,884	63,062	84,342	2,738	17,216	314,876	396,242	274,387	44.4%		4.
2400 School Administration	5.		471,339	155,856	238	5,794	1,594	688,062	634,821	643,998	-1.4%		5.
2500 Central Services	6.		593,687	276,495	52,664	9,050	3,253	1,220,846	935,149	1,065,305	-12.2%		6.
2600 Operation & Maintenance of Plant	7.		828,564	333,146	241,682	39,361	0	2,230,622	1,442,753	1,539,629	-6.3%		7.
2900 Other	8.		0	0	0	0	0	0	0	0	0.0%		8.
3000 Operation of Noninstructional Services	9.		20,611	4,233	0	0	0	200,000	24,844	199,881	-87.6%		9.
610 School-Sponsored Cocurricular Activities	10.		17,643	3,109	0	0	0	35,973	20,752	38,195	-45.7%		10.
620 School-Sponsored Athletics	11.		177,278	33,934	4,034	6,091	17,397	296,109	238,734	284,896	-16.2%		11.
630 Other Instructional Programs	12.		0	0	0	0	0	0	0	0	0.0%		12.
700, 800, 900 Other Programs	13.		0	0	0	0	0	0	0	0	0.0%		13.
Regular Education Subsection Subtotal (lines 1-13)	14.		5,459,814	1,856,874	387,114	66,851	40,081	9,271,034	7,810,734	7,801,802	0.1%		14.
<b>200 and 300 Special Education</b>													
1000 Instruction	15.		686,307	261,340	0	0	0	1,259,757	947,647	1,197,447	-20.9%		15.
2000 Support Services													
2100 Students	16.		0	0	31,476	0	0	77,667	31,476	115,298	-72.7%		16.
2200 Instructional Staff	17.		0	0	0	0	0	0	0	0	0.0%		17.
2300 General Administration	18.		0	0	0	0	0	0	0	0	0.0%		18.
2400 School Administration	19.		95,041	34,740	0	0	0	209,929	129,781	181,380	-28.4%		19.
2500 Central Services	20.		0	0	0	0	0	0	0	0	0.0%		20.
2600 Operation & Maintenance of Plant	21.		0	0	0	0	0	0	0	0	0.0%		21.
2900 Other	22.		0	0	0	0	0	0	0	0	0.0%		22.
3000 Operation of Noninstructional Services	23.		0	0	0	0	0	0	0	0	0.0%		23.
Subtotal (lines 15-23)	24.		781,348	296,080	31,476	0	0	1,547,353	1,108,904	1,494,125	-25.8%		24.
<b>400 Pupil Transportation</b>	25.		771,567	312,257	14,712	254,453	806	1,370,137	1,353,795	1,121,151	20.8%		25.
<b>510 Desegregation</b>													
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.		0	0	0	0	0	0	0	0	0.0%		26.
<b>530 Dropout Prevention Programs</b>													
1000 Instruction	27.		0	0	0	0	0		0	0	0.0%		27.
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.		0	0	0	0	0		0	0	0.0%		28.
Subtotal (lines 27 and 28)	29.		0	0	0	0	0	0	0	0	0.0%		29.
<b>540 Joint Career and Technical Education and Vocational Education Center</b>													
	30.		0	0	0	0	0	0	0	0	0.0%		30.
<b>550 K-3 Reading Program</b>	31.		0	0	0	0	0	45,719	0	0	0.0%		31.
<b>Total Expenditures</b> (lines 14, 24-26, 29-31)	32.		7,012,729	2,465,211	433,302	321,304	40,887	12,234,243	10,273,433	10,417,078	-1.4%		32.

DISTRICT NAME			COUNTY			CTDS NUMBER							
Ganado Unified School District			Apache			010220000							
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.	1,008,438											
Interest Income and Other Revenues	2.	47,713											
Total Revenues (lines 1 and 2)	3.	1,056,151											
Expenditures													
1000 Instruction	4.		437,298	99,320	0	0	0	0	993,936	536,618	590,188	-9.1%	
2100 Support Services - Students	5.		14,000	2,826	0	0	0	0	0	16,826	10,557	59.4%	
2200 Support Services - Instructional Staff	6.		4,833	1,002	0	0		0	0	5,835	0	--	
2300 Support Services - General Administration	7.				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%	
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.		456,131	103,148	0	0	0	0	993,936	559,279	600,745	-6.9%	
Total Classroom Site Fund	13.	1,660,270	1,056,151	456,131	103,148	0	0	0	993,936	559,279	600,745	-6.9%	2,157,142



UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	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	
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.	0	98,440		0			0	1,469,459	98,440	123,498	-20.3%
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	0	0	0			0	0	0	0	0.0%
2300, 2400, 2500, 2900 Administration	4.	0		0	0		0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	5.	0		0	0			0	492,555	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	0			0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		0	0			0	0	0	0	0.0%
5000 Debt Service	9.					0	0		0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	98,440	0	0	0	0	0	1,962,014	98,440	123,498	-20.3%

(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:

Budget0

Actual0

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.	1,962,014	98,440	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.	0	0	0	0	0	0	0	0	4.
6655 Short-term Noninstructional Software Subscription	5.		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.	0	0	0	0	0	0	0	0	8.
673X Vehicles	9.	0	0	0	0	0	0	0	0	9.
673X Technology-Related Hardware and Software	10.	0	0	0	0	0	0	0	0	10.
6831, 6832, 6833 Redemption of Principal	11.	0	0	0	0	0	0	0	0	11.
6841, 6842, 6843, 6850 Interest	12.	0	0	0	0	0	0	0	0	12.
Total (lines 2-12)	13.	0	0	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	14.
New Construction	15.	0	0	0	0	0	0	0	0	15.
Other	16.	1,108,040	0	0	0	0	0	0	0	16.
Total (lines 14-16)	17.		0	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, 2023	
Land and Improvements	6,937,709 1.
Buildings and Improvements	100,867,928 2.
Furniture, Equipment, Vehicles, and Technology	9,928,965 3.
Construction in Progress	6,510,538 4.
Total	124,245,140 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  
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)

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE	GENERAL FUND
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
1.	(788,251)	1,984,953	(95,910)	1,528,944	1,100,783	9	
2.	(90,848)	215,375	(13,329)	237,540	111,198	0	
3.	0	0	0	0	0	0	
4.	(38,845)	13,801	(1,027)	287,456	(29,041)	2,970	
5.	0	0	0	0	0	0	
6.	(63)	212,857	(13,781)	283,280	216,308	(17,295)	
7.	0	0	0	0	0	0	
8.	(3,918)	166,957	(34,885)	424,626	237,726	(109,572)	
9.	(87,126)	116,880	0	415,976	135,116	(105,362)	
10.	(94)	139,857	(14,977)	177,777	126,474	(1,688)	
11.	0	0	0	0	0	0	
12.	(11,143)	8,189	2,528	44,279	2,511	(2,937)	
13.	0	0	0	0	0	0	
14.	15,280	100	0	26,657	700	14,680	No
15.	0	0	0	0	0	0	No
16.	0	0	0	0	0	0	No
17.	(119,478)	66,609	0	280,990	148,171	(201,040)	
18.	21,167,018	11,599,483	(3,229,172)	10,104,568	4,450,487	25,086,842	Yes
19.	(581,345)	1,173,096	(66,909)	10,715,218	1,118,011	(593,169)	No
20.	768,908	165,689	0	1,000,000	0	934,597	
21.	20,230,095	15,863,846	(3,467,462)	25,527,311	7,618,444	25,008,035	

Total COVID-19 Federal Relief Funds included in lines above

22.	(585,648)	1,173,065	(66,909)		1,118,011	(597,503)	
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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 23-33)

23.	0	17,854	0	8,770	17,854	0	
24.	0	0	0	0	0	0	
25.	0	0	0	0	0	0	
26.	0	0	0	0	0	0	
27.	0	0	0	0	0	0	
28.	0	0	0	0	0	0	
29.	0	0	0	0	0	0	
30.	304	2	0	0	0	306	
31.	0	0	0	0	0	0	
32.	0	0	0	0	0	0	
33.	159,849	39,929	0	8,931	0	199,778	No
34.	160,153	57,785	0	17,701	17,854	200,084	

Total Federal and State Projects (lines 21 and 34)

35.	20,390,248	15,921,631	(3,467,462)	25,545,012	7,636,298	25,208,119	
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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 (object code 5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may not receive any transfers-in and may only make transfers-out to the Indirect Costs Fund based on an approved indirect cost rate (object code 6910) and for any interest on federal program monies the district is not required to revert and chooses to transfer to the Indirect Cost Fund (object code 6930).

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

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
1.	0
2.	0
3.	0
4.	0
5.	0
6.	0
7.	0
8.	0
9.	0
10.	0
11.	0
12.	0
13.	0
14.	0
15.	0
16.	0
17.	0
18.	0
19.	0
20.	0

SOURCES (2)	USES (2)
23.	0
24.	0
25.	0
26.	0
27.	0
28.	0
29.	0
30.	0
31.	0
32.	0
33.	0





DISTRICT NAME Ganado Unified School District

COUNTY Apache

CTDS NUMBER 010220000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2022	0	1.
2. Bonds issued during FY 2023	0	2.
3. Bonds retired during FY 2023	0	3.
4. Bonds Outstanding, June 30, 2023	0	4.
5. Short-term Debt Outstanding, July 1, 2022	0	5.
6. Short-term Debt Outstanding, June 30, 2023	0	6.

B. District Assessed Valuation and Other District Information

1. FY 2023 Assessed Valuations and Tax Rates		
a. Primary	20,170,701	Tax Rate 2
b. Secondary	0	Tax Rate 0
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 2023)

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

1. Destruction or damage	0	Unrestricted Capital Outlay	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)	7,449,392
2. Classroom Supplies (Function 1000, Object Code 6600)	264,572
3. Administration (Functions 2300, 2400, 2500, & 2900)	2,519,430
4. Support Services—Students (Function 2100)	1,276,330
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	6,409,250
6. Total Current Expenditures	17,918,974
7. Total Current Expenditures from Federal Funds, excluding those funds	5,383,150
8. Total Current Expenditures from State and Local Funds, including those	12,535,824

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)	0
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
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G. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)	0
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H. Cash and Investments held at June 30, 2023	
1. Sinking funds	0
2. Bond funds	0
3. Other funds, except for any employee retirement funds	0

I. Average Teacher Salary (A.R.S. §15-903.E)	
1. Average salary of all teachers employed in FY 2023	61,649
2. Average salary of all teachers employed in FY 2022	51,717
3. Increase in average teacher salary from prior year	9,932
4. Percentage increase	0

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)	263,108	
2. Classroom Teacher Base Salaries (Functions 1000 & 3300)	4,401,516	71.4
a. Classroom teachers with fewer than 3 years of experience as defined by A.R.S. §15-941(E)	325,524	6.0
b. Classroom teachers with 3 or more years of experience as defined by A.R.S. §15-941(E)	4,075,992	65.4
3. Classroom Teacher Performance Pay (Functions 1000 & 3300)	206,640	
4. Classroom Teacher Payments Not Related to Additional Duties (Function 1000 & 3300)	111,734	
5. Classroom Teacher Payments Related to Additional Duties (All Functions)	191,578	
6. Other Certified Staff (All Functions)	1,224,216	

7. In FY 2023, 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)	No
b. Making payments in addition to their base salary? (Yes or No)	No

Total Certified Salary Payments from accounting data	6,398,792
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(1) This form mirrors changes to the certified salary expenditure object code range (6100 to 6149) added to the FY 2024 USFR Chart of Accounts that will be required starting in FY 2025.

A. ENROLLMENT OF GIFTED PUPILS BY GRADE (A.R.S. §15-779.02)

Areas of Identification [A.R.S. §15-203(A)(15)]	GRADE														
	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL	
1. Quantitative Reasoning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1.
2. Verbal Reasoning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2.
3. Nonverbal Reasoning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3.
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4.

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

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL	
1. Total All Disability Classifications	1,166,831	787,080	1.
2. Gifted Education	0	0	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	0	0	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technological Education (non-CTED)	0	0	6.
7. Career Education	0	0	7.
8. Career Technical Education (CTED programs in 300 range)	380,524	321,824	8.
9. Total (lines 1-8)	1,547,355	1,108,904	9.
10. IEP required pupil transportation costs coded within Program 400	0	0	10.

C. MAINTENANCE AND OPERATION FUND 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

	BUDGET	ACTUAL	
1. Nonfederal Audit Expenditures - M&O Fund	635033,930	35,700	1.
2. Federal Audit Expenditures - All Funds	63301,218,964	0	2.

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

Actual Expenditures made in FY 2023	\$ 0
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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	1.
0	0		0	2.
0	0	0	0	3.
0	0		0	4.
0	0		0	5.
0	0		0	6.
0	0		0	7.
0	0		0	8.
0	0		0	9.
0	0	0	0	10.

(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

		Programs 100-630										Programs 700-900	Total
		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)	
Funds 001-799 (excluding 575)													
1000 Instruction	1.	5,646,178	1,754,538	30,125	239,078	57,629	1,360				17,190	0	7,746,098
2000 Support Services													
2100 Students	2.	681,326	231,833	227,512	21,643	29,567	803				75,616	0	1,268,300
2200 Instructional Staff	3.	326,247	119,825	36,551	1,254	14,802	0				0	0	498,679
2300 General Administration	4.	314,548	88,976	107,737	7,495	3,365	37,415	0			0	0	559,536
2400 School Administration	5.	584,448	198,041	5,106	9,013	4,800	715				879	0	803,002
2500, 2900 Central Services, Other	6.	633,100	288,353	210,337	20,509	439,318	8,222		0		2,066	0	1,601,905
2600 Operation and Maintenance of Plant	7.	1,142,178	452,579	774,740	1,085,454	2,500	0				1,410	0	3,458,861
2700 Student Transportation	8.	832,451	329,277	18,146	353,013	615,921	806				0		2,149,614
3000 Operation of Noninstructional Services													
3100 Food Service Operations	9.	391,307	183,989	2,490	87,264	0	4,947				0	0	669,997
3200 Enterprise Operations	10.	0	0	0	0	0	0				0	0	0
3300 Community Services Operations	11.											15,617	15,617
3400 Bookstore Operations	12.	0	0	0	0	0	0				0	0	0
Total (lines 1-12)	13.	10,551,783	3,647,411	1,412,744	1,824,723	1,167,902	54,268	0		0	97,161	15,617	18,771,609
From Federal Funds	14.	2,615,955	866,271	826,065	1,571,349	1,189,430	20,709	0		0	4,708	15,217	7,109,704
From State and Local Sources	15.	7,935,828	2,781,140	586,679	253,374	(21,528)	33,559	0		0	92,453	400	11,661,905
4000 Facilities Acquisition and Construction	16.	0	0	5,781,895	0	(7,332)	0				0	0	5,774,563
5000 Debt Service	17.							0	0			0	0

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

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)	Contract Substitutes (in Object 6300)	
1. Regular Education (Programs 100, 280, 520, and 550)	3,977,078	263,033	0	0	1.
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	387,862	0	0	0	2.
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	353,049	0	0	0	3.
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	0	0	0	0	4.
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	179,876	0	0	0	5.

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	190,885	6.
7. Number of FTE-Certified Teachers	71	7.
8. Number of FTE-Contract Teachers	0	8.

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

1. 6410-6411 Utility Services	1,047	1.
2. 6620-6629 Energy	988,379	2.

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

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

Revenue from selected federal sources

1. ESEA Title IV - Student Support and Academic Enrichment Grants	0	1.
2. ESEA Title IV - 21st Century Community Learning Centers	0	2.
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	13,563	3.
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0	4.

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

	Property 6,700	All Other (excluding 6900)	Total	
1. Program 700	0	0	0	1.
2. Program 800	0	0	0	2.
3. Program 900	0	15,217	15,217	3.
4. Total (lines 1-3)	0	15,217	15,217	4.

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

1. 6710 Land and Improvements	0	1.
2. 6720 Buildings and Improvements	0	2.
3. 6731-39 Equipment	(7,332)	3.
4. Total (lines 1-3)	(7,332)	4.
5. 6450 Construction	5,693,939	5.

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

1. 6340 Technical Services	36,235	1.
2. 6432 Technology-Related Repairs and Maintenance	0	2.
3. 6443 Rental of Computers and Related Equipment	0	3.
4. 6531 Telecommunications	224,687	4.
5. 6641-43 Software reported in library books, textbooks, or instructional aids	0	5.
6. 6650 and 6655 Supplies--Technology-Related and Short-term noninstructional software subscriptions	0	6.
7. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	378,003	7.
8. Subtotal (Lines 1-7)	638,925	8.
9. 6739 Technology-Related Hardware & Software (\$5,000 or more)	148,953	9.
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	0	10.
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	0	11.

Support Services-Instruction Detail (Funds 001-799 excluding 575, All Objects)

1. 2210 Improvement of Instruction	90,920	1.
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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.	156,653	21,558	0	2,896	0	0			0	0	0	181,107
2100, 2200 Student Support Services	2.	2,794	579	0	0	0	0			0	0	0	3,373
2300, 2500, 2900 Other Support Services	3.	0	0	0	0	0	0	0	0	0	0	0	0
2400 School Administration	4.	3,360	696	0	0	0	0			0	0	0	4,056
2600 Operation and Maintenance of Plant	5.	34,153	9,529	0	0	0	0			0	0	0	43,682
2700 Student Transportation	6.	16,303	3,198	0	0	0	0			0	0	0	19,501
3100 Food Service Operations	7.	0	0	0	0	0	0			0	0	0	0
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	0
3400 Bookstore Operations	10.	0	0	0	0	0	0			0	0	0	0
Other	11.	0	0	596,002	243,598	19,362	0	0	0	0	0	0	858,962
Total (lines 1-12)	12.	213,263	35,560	596,002	246,494	19,362	0	0	0	0	0	0	1,110,681

Technology Related Expenditures from COVID-19 federal relief funds	Total spending detail	Classroom spending detail
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	0	0
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	0	0
7. 6739 Technology-Related Hardware & Software (\$5,000 or more)	0	0
8. 6641-43 Software reported in library books, textbooks, or instructional aids	0	0
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	0	0
Capital Outlay Expenditures detail for COVID-19 federal relief funds		
1. Programs 100-630, Function 4000, Objects 6100-6700 and 6890	588,670	
2. Programs 100-630, All functions, Object 67XX	19,362	

Other Financing Uses for federal relief funds	
1. 6910 Indirect costs transfers-out	66,909

		FY 2020 and FY 2021 Expenditures and Other Financing Uses	FY 2022 Expenditures and Other Financing Uses	FY 2023 Expenditures and Other Financing Uses	Amount remaining to spend
COVID-19 federal relief funds	Total Award (all fiscal years)				
1. Elementary and Secondary School Emergency Relief Funds (ESSER I)	739,784	240,441	138,313	0	361,030
2. Elementary and Secondary School Emergency Relief Funds (ESSER II)	3,401,008	537,968	434,310	884,797	1,543,933
3. Elementary and Secondary School Emergency Relief Funds (ESSER III)	6,893,338	0	151,656	300,123	6,441,559
4. Governor's Emergency Education Relief Funds (GEER) - includes Acceleration Academies Program	325,000	0	0	0	325,000
5. Coronavirus Relief Fund (CRF)—Enrollment Stability Grant (ESG) Program	260,285	260,285	0	0	0
6. Other COVID-19 Federal Relief Funds	56,212	56,212	0	0	0
7. Total	11,675,627	1,094,906	724,279	1,184,920	8,671,522

Total FY 2023 expenditures + other financing uses1,184,920

SUPPLEMENT TO SCHOOL DISTRICT ANNUAL FINANCIAL REPORT FOR DISTRICTS THAT INCURRED EXPENDITURES FOR  
ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)

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