

I certify that the Annual Financial Report of Ganado Unified School District, Apache County, for fiscal year 2026 was approved by the Governing Board on 10/13/2026, and that the complete Annual Financial Report may be reviewed by contacting Cameo Pete at the District Office, telephone (928)-755-1108, during normal business hours.

Wallace James, Jr.
President of the Governing Board

CTDS number	010220000
Avg. Daily Membership	2025 2026
Attending	949.3405 915.4994
2026 Tax Rates:	Primary Secondary
	2.0900 0.0000

Rev. 8/26 Arizona Department of Education and Auditor General

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				9,112,457	8,232,393		
Special Education				1,633,997	1,445,258		
Pupil Transportation				1,580,681	1,375,881		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				45,807	7,452		
Budget-controlled funds (A.R.S. §§15-304 and 15-977)							
Maintenance and Operation total	1,253,963	8,466,845	2,309,083	12,372,942	11,060,984	968,909	General
Classroom Site Funds	2,755,486	1,172,620		3,810,406	1,256,216	2,671,890	Special revenue
Unrestricted Capital Outlay	2,125,799	406,959	0	2,124,447	201,244	2,331,314	General
Adjacent Ways	0	0	0	0	0	0	Capital projects
Federal projects	35,033,989	13,405,102	(2,590,025)	26,258,191	15,294,201	30,354,865	
State projects	381,557	47,260	0	12,883	14,406	414,411	
Cash-controlled funds (A.R.S. §15-304)							
Instructional Improvement	531,564	95,838		124,174	40,332	587,070	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	0	0	0	0	Special revenue
Compensatory Instruction	0	0	0	0	0	0	Special revenue
School Plant Fund	48,446	1,116	0	0	0	49,562	General
Food Service	348,441	1,081,481	(102,144)	1,114,583	1,007,657	320,121	Special revenue
Civic Center	151,467	44,418	0	88,552	13,694	182,191	Special revenue
Community School	938	22	0	900	0	960	Special revenue
Auxiliary Operations	101,392	121,703	0	20,963	70,934	152,161	General
Extracurricular Activities Fees	16,243	2,493	0	2,668	0	18,736	Special revenue
Gifts and Donations	38,570	35,892	0	43,802	13,009	61,453	Special revenue
Gifts and Donations—Capital	0	0	0	0	0	0	Capital projects
Career & Technical Education Projects	6,411	2,134	0	2,687	0	8,545	Special revenue
Fingerprint	0	0	0	0	0	0	Special revenue
School Opening	0	0	0	0	0	0	General
Insurance Proceeds	367,636	8,471	0	387,834	0	376,107	Special revenue
Textbooks	9,289	214	0	0	0	9,503	Special revenue
Litigation Recovery	1,539	35	0	0	0	1,574	General
Indirect Costs	1,185,733	28,525	383,085	256,935	196,216	1,401,127	General
Unemployment Insurance	352,969	65,861	0	30,000	981	417,849	Special revenue
Teacherage	304,810	192,711	0	421,666	143,235	354,286	Special revenue
Insurance Refund	58,029	1,337	0	0	0	59,366	Special revenue
Grants and Gifts to Teachers	0	0	0	0	0	0	Special revenue
Advertisement	0	0	0	0	0	0	General
Career Technical Education	434,784	282,952	0	415,091	279,823	437,913	Special revenue
Arizona Industry Credentials Incentive	0	31,938	0	32,778	31,938	0	Special revenue
Impact Aid Revenue Bond Building	0	0	0	0	0	0	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	0	0	0	Capital projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt service
Student Activities	146,769	52,224	0	390	48,415	150,378	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
Total	45,655,824	25,548,151	1	47,521,892	29,673,285	41,530,691	

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 2026.
- (2) The District's actual fund balance reserve for FY 2026 was:
0