



## Governing Board Agenda Item

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Meeting Date: November 13, 2025

From: Thomas Bogart, Chief Financial Officer

Subject: 2024-2025 Annual Financial Report and Related Submissions

Priority: To plan for future needs in a proactive, accountable manner

Consent ☐ Action ☒ Discussion ☐

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### Background:

Each year we are required to submit a detailed Annual Financial Report to the Arizona Department of Education. This report is subject to annual audit review. The Arizona Department of Education uses the data provided in this document to prepare many of its own reports and comparative analysis. The annual financial report includes the following submissions: District-wide Annual Financial Report and the Classroom Site Fund Narrative Results.

The report analyzes all of our District's budget balances, revenues, and expenditures. Some of this year's highlights are:

#### Expenditures by Fund

Maintenance and Operations	\$ 117,027,323.64
Classroom Site Fund	\$ 11,905,992.71
Unrestricted Capital	\$ 4,555,947.57
Auxiliary Operations	\$ 1,474,723.40
Student Activities	\$ 1,057,475.69
Bond	\$ 50,978,450.29
<b>Total District*</b>	<b>\$ 253,063,353.14</b>

*\* Total District includes expenditures for all funds including Debt Services, Food Service, etc.*

### Recommended Motion:

I move that the Governing Board approve the 2024-2025 Annual Financial Report and related submissions as presented.



Approved for transmittal to the Governing Board:

A handwritten signature in black ink, appearing to read 'D. Streeter', written over a horizontal line.

Dr. Daniel Streeter, Superintendent

*Questions should be directed to: Thomas Bogart, Chief Financial Officer*  
*Phone: (520) 682-4749*





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

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Signature/Date

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District website link of posted AFR Maranausd.org

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. Daniel Streeter  
Superintendent (typed name)

Thomas Bogart  
District contact employee

Business Manager signature

Thomas Bogart  
Business Manager (typed name)

520-682-4749  
Telephone number

T.N.Bogart@maranausd.org  
Email

Total expenditures by fund

1. Maintenance & Operation (from page 2, line 32)	\$ <u>115,248,220</u>
2. Classroom Site Funds (from page 3, line 13)	\$ <u>11,905,994</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>4,555,948</u>



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) State Dated Warrants, Refind Prior Year Expense, Food Service Sales  
**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) Rounding  
**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
522,807	5,311,539	3,389,080	58,811,939	9,401,282	
38,435,566	1,511,218	1,196,528		18,351,822	(1)
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	0			0	0
45,570	153,501	112,236	0	2,732,667	696,591
0	0			0	2,298,379
0	0			0	613,529
0	0			0	2,469,590
0	0			0	312,388
0	0			0	1,030,798
0	0			0	1,838,720
0	0			0	0
28,490	403	0	0	0	2,063,771
38,509,626	1,665,122	1,308,764	0	21,084,489	11,323,765
0	0				
0	0				
0	0				
0	0				
1,181,474	324,631				0
64,834,848	2,884,860				(1)
11,419,302	508,108				0
					29,189,356
0	(1)			0	2
77,435,624	3,717,598			0	29,189,357
0					338,052
0					3,868,299
					0
					13,018,469
0					0
0					0
0					0
0				0	0
0				0	17,224,820
115,945,250	5,382,720	1,308,764	0	21,084,489	
			19,981,847	0	
0	0	0	0	103	
0	0	0	0	0	
116,468,057	10,694,259	4,697,844	78,793,786	30,485,874	
115,248,220	4,555,948	2,334,005	50,951,693	18,416,240	
1,779,104	0	0	0	103	
117,027,324	4,555,948	2,334,005	50,951,693	18,416,343	
(559,267)	6,138,311	2,363,839	27,842,093	12,069,531	

(1) The Maintenance and Operation fund beginning fund balance includes the revolving account cash balance of (512,807) 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 (559,266) at 6/30/25.

(4) Debt Service fund, interest expenditures amount: 8,393,458



District name Marana Unified School District #6County Pima

CTDS Number

100206000**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.	30,034,154	9,346,270	909,885	345,862	11,938	44,853,545	40,648,109	41,522,461	-2.1%	1.
2000 Support services											
2100 Students	2.	4,178,743	1,353,386	184,262	60,304	4,314	5,734,698	5,781,009	5,559,507	4.0%	2.
2200 Instructional staff	3.	2,793,644	803,776	46,927	21,502	4,886	3,573,342	3,670,735	3,385,309	8.4%	3.
2300 General administration	4.	1,162,371	317,722	354,899	9,196	32,065	1,810,065	1,876,253	1,477,345	27.0%	4.
2400 School administration	5.	5,352,634	1,575,950	131,579	71,870	11,586	6,925,226	7,143,619	6,996,846	2.1%	5.
2500 Central services	6.	2,198,012	709,285	661,363	141,734	74,322	3,815,189	3,784,716	3,519,193	7.5%	6.
2600 Operation & maintenance of plant	7.	3,460,720	1,243,505	5,976,434	1,279,295	10,156	12,896,502	11,970,110	11,910,470	0.5%	7.
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of noninstructional services	9.	307,121	137,533	0	2,718	0	392,824	447,372	560,812	-20.2%	9.
610 School-sponsored cocurricular activities	10.	204,218	40,987	0	0	4,270	520,247	249,475	514,933	-51.6%	10.
620 School-sponsored athletics	11.	685,649	105,609	64	16,139	53,085	875,841	860,546	875,542	-1.7%	11.
630 Other instructional programs	12.	0	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other programs	13.	249,972	93,828	0	78	0	318,447	343,878	528,257	-34.9%	13.
Subtotal (lines 1-13)	14.	50,627,238	15,727,851	8,265,413	1,948,698	206,622	81,715,926	76,775,822	76,850,675	-0.1%	14.
<b>200 and 300 Special education</b>											
1000 Instruction	15.	14,581,209	4,852,316	383,986	43,791	495	19,297,587	19,861,797	18,878,321	5.2%	15.
2000 Support services											
2100 Students	16.	3,788,254	1,062,669	7,381	19,057	15,000	4,850,908	4,892,361	4,729,147	3.5%	16.
2200 Instructional staff	17.	1,190,359	383,224	120,081	4,226	2,029	1,714,495	1,699,919	1,500,388	13.3%	17.
2300 General administration	18.	0	0	0	0	0	0	0	57,678	-100.0%	18.
2400 School administration	19.	0	0	0	0	0	0	0	0	0.0%	19.
2500 Central services	20.	0	0	10,620	0	0	11,000	10,620	5,691	86.6%	20.
2600 Operation & maintenance of plant	21.	0	0	3,605	0	2,675	6,809	6,280	5,349	17.4%	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.	19,559,822	6,298,209	525,673	67,074	20,199	25,880,799	26,470,977	25,176,574	5.1%	24.
<b>400 Pupil transportation</b>	25.	6,296,719	2,309,356	1,095,671	1,951,211	0	10,404,889	11,652,957	11,674,494	-0.2%	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.	244,873	63,631	30,654	9,238	68	465,835	348,464	603,482	-42.3%	31.
<b>Total expenditures (lines 14, 24-26, 29-31)</b>	32.	76,728,652	24,399,047	9,917,411	3,976,221	226,889	118,467,449	115,248,220	114,305,225	0.8%	32.



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			Ending fund balance
										Budget	Actual	Prior year actual	% Increase/ decrease in actual
Classroom Site Fund 010													
Revenues													
CSF revenue	1.		12,049,770										
Interest income and other revenues	2.		77,201										
Total revenues (lines 1 and 2)	3.		12,126,971										
Expenditures													
1000 Instruction	4.			8,539,719	1,717,122	0	0	0	0	10,976,741	10,256,841	9,845,068	-4.2%
2100 Support services - students	5.			749,913	150,486	0	0	0	0	629,930	900,399	920,545	-2.2%
2200 Support services - instructional staff	6.			604,755	143,999	0	0		0	624,763	748,754	762,401	-1.8%
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	0.0%
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.			9,894,387	2,011,607	0	0	0	0	12,231,434	11,905,994	11,528,014	3.3%
Total Classroom Site Fund	13.	181,664	12,126,971	9,894,387	2,011,607	0	0	0	0	12,231,434	11,905,994	11,528,014	3.3%
Total actual Fund 010 expenditures from accounting records (should agree to cell M21)											11,905,993		402,641



## Unrestricted Capital Outlay (610) Fund—Expenditures

Instructions	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.		683,443		1,066,918			108	1,490,342	1,750,469	1,902,360	-8.0%
2000 Support services													
2100, 2200 Students and instructional staff		3.	0	36,305	227,468	62,920			0	291,511	326,693	284,731	14.7%
2300, 2400, 2500, 2900 Administration		4.	0		949,996	392,054		0	0	745,034	1,342,050	806,464	66.4%
2600 Operation & maintenance of plant		5.	0		59,369	303,800			0	265,778	363,169	495,863	-26.8%
2700 Student transportation		6.	0		66,146	4,870			(1)	41,890	71,015	603,505	-88.2%
3000 Operation of noninstructional services		7.	0		13,320	6,972			0	16,290	20,292	30,027	-32.4%
4000 Facilities acquisition and construction		8.	0		0	0			538,487	5,611,018	538,487	290,383	85.4%
5000 Debt service		9.					143,773	0		8,212	143,773	8,212	1650.8%
Total Unrestricted Capital Outlay Fund (lines 2-9)		10.	0	719,748	1,316,299	1,837,534	143,773	0	538,594	8,470,075	4,555,948	4,421,545	3.0%

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

4,555,948

(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 117,953

Actual 168,017

## 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.	8,470,075	4,555,948	75,000,000	50,951,693	13,000,000	10,418,498	4,500,000	2,334,005	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.	494,432	529,517	45,000,000	39,972,461	13,000,000	10,170,091	3,750,000	2,289,104	4.
6655 Short-term noninstructional software subscription	5.		1,316,406		51,757		0		0	5.
6710 Land and improvements	6.	0	0	250,000	0	0	0	750,000	0	6.
6720 Buildings and improvements	7.	0	0	6,000,000	0	0	0	0	0	7.
673X Furniture and equipment	8.	350,000	525,821	5,000,000	1,321,137	0	0	0	0	8.
673X Vehicles	9.	300,000	0	7,000,000	6,648,619	0	0	0	0	9.
673X Technology-related hardware and software	10.	2,000,000	1,311,714	11,750,000	2,276,936	0	0	0	0	10.
6831, 6832, 6833 Redemption of principal	11.	0	143,773	0	130,894	0	0	0	0	11.
6841, 6842, 6843, 6850, 6860 Interest	12.	0	0	0	650	0	0	0	0	12.
Total (lines 2-12)	13.	3,144,432	3,827,231	75,000,000	50,402,454	13,000,000	10,170,091	4,500,000	2,289,104	13.
Total amounts reported on lines 2 through 12 above for:										
Renovation	14.	500,000	529,517	15,000,000	2,276,936			750,000	576,212	14.
New construction	15.	50,000	0	40,000,000	39,972,461	13,000,000	10,170,091	3,750,000	1,712,892	15.
Other	16.	2,594,432	3,297,714	20,000,000	8,153,057	0	0	0	0	16.
Total (lines 14-16)	17.	3,144,432	3,827,231	75,000,000	50,402,454	13,000,000	10,170,091	4,500,000	2,289,104	17.

## Funds 610, 630, 695, and 620

1. New construction cost per square foot

\$ 450

2. Land acquisition costs

\$ 0

Capital assets as of  
June 30, 2025

Land and improvements	43,745,755	1.
Buildings and improvements	173,807,646	2.
Furniture, equipment, vehicles, and technology	25,774,847	3.
Construction in progress	63,169,379	4.
Total	306,497,627	5.



District name Marana Unified School District #6

County Pima

CTDS number 100206000

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.	(9,367)	1,842,872	(42,983)	1,700,000	2,034,088	(243,566)	Special revenue
2.	0	571,463	(14,871)	600,000	556,592	0	Special revenue
3.	(261,185)	1,030,701	(25,121)	700,000	744,396	(1)	Special revenue
4.	0	0	0	0	0	0	Special revenue
5.	(2,405)	64,909	(2,037)	40,000	60,468	(1)	Special revenue
6.	2,124	36,876	0	35,000	35,585	3,415	Special revenue
7.	0	0	0	0	0	0	Special revenue
8.	(5,823)	3,006,469	(94,619)	3,150,000	2,907,833	(1,806)	Special revenue
9.	(1,815)	25,491	(396)	25,000	23,409	(129)	Special revenue
10.	0	0	0	0	0	0	Special revenue
11.	0	0	0	0	0	0	Special revenue
12.	(66,357)	270,277	(4,570)	300,000	199,350	0	Special revenue
13.	0	57,097	(1,671)	90,000	55,539	(113)	Special revenue
14.	2,869,122	2,530,154	0	4,500,000	1,824,353	3,574,923	Special revenue
15.	0	0	0	0	0	0	Special revenue
16.	0	0	0	0	0	0	Special revenue
17.	(97,181)	1,065,441	0	600,000	1,112,459	(144,199)	Special revenue
18.	0	0	0	0	0	0	Special revenue
19.	(484,796)	1,336,717	(2,203)	4,000,000	679,267	170,451	Special revenue
20.	0	0	0	0	0	0	Special revenue
21.	1,942,317	11,838,467	(188,471)	15,740,000	10,233,339	3,358,974	
22.	(409,481)	990,850	(533)		354,414	226,422	
23.	0	143,979	0	200,000	143,979	0	Special revenue
24.	0	0	0	0	0	0	Special revenue
25.	0	0	0	0	0	0	Special revenue
26.	0	0	0	0	0	0	Special revenue
27.	0	0	0	0	0	0	Special revenue
28.	0	0	0	0	0	0	Special revenue
29.	0	143	0	0	5,244	(5,101)	Special revenue
30.	31,169	36,300	0	90,000	51,265	16,204	Special revenue
31.	0	0	0	0	0	0	Special revenue
32.	(65,681)	399,348	0	500,000	323,751	9,916	Special revenue
33.	(34,512)	579,770	0	790,000	524,239	21,019	
34.	1,907,805	12,418,237	(188,471)	16,530,000	10,757,578	3,379,993	

Other financing sources including transfers-in 5000 (1)	Other financing uses including transfers-out 6900 (1)
0	42,983
0	14,871
0	25,121
0	0
0	2,037
0	0
0	0
0	94,619
0	396
0	0
0	0
0	4,570
0	1,671
0	0
0	0
0	0
0	0
0	2,203
0	0

0	533
---	-----

Other financing sources (2)	Other financing uses (2)
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

(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.







A. Bonds and short-term debt

1. Bonds outstanding, July 1, 2024

2. Bonds issued during FY 2025

3. Bonds retired during FY 2025

4. Bonds outstanding, June 30, 2025

274,370,000

19,080,000

(18,146,000)

275,304,000

1.

2.

3.

4.

5. Short-term debt outstanding, July 1, 2024

6. Short-term debt outstanding, June 30, 2025

0

0

5.

6.

B. District assessed valuation and other district information

1. FY 2025 Assessed valuations and tax rates

a. Primary

1,293,503,606.0000

Tax rate

3.3477

b. Secondary

1,178,849,506.0000

Tax rate

2.2027

2. Number of schools

18

3. Actual days in session

180

4. Area of school district (square miles)

550

(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)

1. Destruction or damage

2. Excessive/unexpected legal expenses

3. Mitigation or removal of health or safety hazard

M & O

Unrestricted Capital Outlay

0

0

0

0

0

0

1.

2.

3.

D. Current expenditures by category

1. Classroom instruction excl. supplies (function 1000, except line 2 amount)

2. Classroom supplies (function 1000, object code 6600)

3. Administration (functions 2300, 2400, 2500, & 2900)

4. Support services—students (function 2100)

5. All other support services & operations (functions 2200, 2600, 2700, 3100, & 3400)

6. Total current expenditures

7. Total current expenditures from federal funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)

8. Total current expenditures from state and local funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)

80,250,195

2,455,326

17,712,289

14,997,330

50,083,018

165,498,158

10,421,810

155,076,348

E. Other long-term debt

1. Other principal (object 6832)

2. Other interest (object 6842)

3. Instructional software subscriptions (more than 12 months) principal (object 6833)

4. Instructional software subscriptions (more than 12 months) interest (object 6843)

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)

1,454,379

541,178

0

924,558

No

County Pima

CTDS number 100206000

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

2. Bond funds

3. Other funds, except for any employee retirement funds

0

20,111,378

19,946,633

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

1. Average salary of all teachers employed in FY 2025

2. Average salary of all teachers employed in FY 2024

3. Increase in average teacher salary from prior year

4. Percentage increase

62,777

61,347

1,430

2.3%

Comments on average salary calculation (optional):

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

1. Substitute teachers (functions 1000, 2213 & 3300, object codes 6105-6109)

2. Classroom teacher base salaries (functions 1000 & 3300, object codes 6110-6114)

a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941(E)

b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)

3. Classroom teacher performance pay (functions 1000 & 3300, object codes 6115-6119)

4. Classroom teacher payments not related to additional duties (function 1000 & 3300, object codes 6120-6129)

5. Classroom teacher payments related to additional duties (all functions, object cods 6130-6139)

6. Other certified staff (all functions, object codes 6140-6149)

Salaries

FTE

1,728,455

40,529,793

15,019,277

25,510,516

3,196,968

2,261,961

1,792,495

14,164,454

744.68

266.88

477.80

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)

b. Making payments in addition to their base salary? (yes or no)

Yes

No

8. Total certified salary payments from accounting data

63,674,126

☐

 Check this box if your d

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A. Enrollment of gifted pupils by grade (A.R.S. §15-779.02)

Areas of identification [A.R.S. §15-203(A)(15)]

	Grade													Total	
	K	1	2	3	4	5	6	7	8	9	10	11	12		
1. Quantitative reasoning	33	59	72	83	77	76	44	71	56	41	29	41	46	728	1.
2. Verbal reasoning	19	32	46	48	35	43	36	43	33	38	42	43	38	496	2.
3. Nonverbal reasoning	15	24	33	58	43	40	39	35	46	25	31	47	46	482	3.
4. Total duplicated enrollment (lines 1-3)	67	115	151	189	155	159	119	149	135	104	102	131	130	1,706	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	21,497,799	23,308,381	1.
2. Gifted education	1,200,000	1,459,816	2.
3. Remedial education	1,000	0	3.
4. ELL incremental costs	530,000	825,471	4.
5. ELL compensatory instruction	0	0	5.
6. Vocational and technological education (non-CTED)	52,000	20,900	6.
7. Career education	500,000	856,410	7.
8. Career technical education (CTED programs in 300 range)	2,100,000	1,614,239	8.
9. Total (lines 1-8)	25,880,799	28,085,217	9.
10. IEP required pupil transportation costs coded within program 400	2,300,000	2,330,591	10.

Instructions

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

Actual expenditures for all gifted programs:

K-8	\$	1,449,469
9-12	\$	10,346
Total	\$	1,459,815

D. Expenditures for audit services

1. Nonfederal audit expenditures - M&O fund	6350	Budget	45,000	Actual	49,538	1.
2. Federal audit expenditures - all funds	6330		5,445		1,011	2.

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
293,128
0
0
0
0
293,128

(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

Funds 001-799 (excluding 575)		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 and charges for district services 6885, 6890	All object codes (excluding 6900)	
1000 Instruction	1.	58,352,545	17,287,263	1,728,438	1,860,956	1,781,056	42,585				783,831	0	81,836,674
2000 Support services													
2100 Students	2.	10,426,378	3,055,733	494,673	547,609	209,993	1,335				81,223	0	14,816,944
2200 Instructional staff	3.	5,729,126	1,651,180	609,376	386,466	532,262	16,297				106	0	8,924,813
2300 General administration	4.	1,162,371	317,722	354,899	13,068	10,232	32,065	0			0	0	1,890,357
2400 School administration	5.	5,353,401	1,576,106	172,897	105,449	200,299	11,586				0	0	7,419,738
2500, 2900 Central services, other	6.	2,239,079	723,199	902,543	1,384,552	2,590,665	76,722			0	0	6,139	7,922,899
2600 Operation and maintenance of plant	7.	3,540,431	1,252,930	7,081,706	2,821,565	536,667	283,834				0	4,195	15,521,328
2700 Student transportation	8.	6,296,719	2,309,356	1,190,039	2,028,172	6,844,127	0				0		18,668,413
3000 Operation of noninstructional services													
3100 Food service operations	9.	1,893,153	751,396	2,909	2,953,529	691,903	18,096				7,543	0	6,318,529
3200 Enterprise operations	10.	0	0	0	0	0	0				0	0	0
3300 Community services operations	11.											3,586,925	3,586,925
3400 Bookstore operations	12.	207,722	91,406	0	229,959	11,011	144				0	0	540,242
Total (lines 1-12)	13.	95,200,925	29,016,291	12,537,480	12,331,325	13,408,215	482,664	0		0	872,703	3,597,259	167,446,862
From federal funds	14.	5,873,410	1,777,252	1,139,796	3,850,596	1,437,623	11,318	0		0	19,261	6,990	14,116,246
From state and local sources	15.	89,327,515	27,239,039	11,397,684	8,480,729	11,970,592	471,346	0		0	853,442	3,590,269	153,330,616
4000 Facilities acquisition and construction	16.	0	0	60,572,536	0	0	0				0	99,666	60,672,202
5000 Debt service	17.								11,812,593	8,934,636		0	20,747,229

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

0

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 100, 280, 511, and 550)	34,898,564	1,340,170	497,220	0
2. Special education (programs 200-230, 250, 512, 514, and 515)	8,126,607	279,011	146,079	0
3. Vocational ed. and CTED (programs 270, 300-399, and 540)	1,658,408	38,458	0	0
4. Other (programs 240, 260, 265, 513, and 530)	1,841,982	19,550	0	0
5. Cocurricular activities, athletics, and other (program 600-630)	519,363	140	0	0

Other items (funds 001-799, excluding 575)

6. Textbooks used for instruction (function 1000, object 6640)	27,541
7. Number of FTE-certified teachers	745
8. Number of FTE-contract teachers	4

Utilities and energy detail (funds 001-799 excluding 575, only function 2600)

1. 6410-6411 Utility services	767,894
2. 6620-6629 Energy	1,746,190

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	0
2. ESEA Title IV - 21st Century Community Learning Centers	1,030,701
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	0
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	39,537	3,657,388	3,696,925
4. Function 3300-Community Service Operations (program 900)	39,537		

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	60,319,244

Technology (funds 001-799 excluding 575, all functions)

1. 6340 Technical services	707,822
2. 6432 Technology-related repairs and maintenance	27,883
3. 6443 Rental of computers and related equipment	0
4. 6531 Telecommunications	607,633
5. 6641-43 Software reported in library books, textbooks, or instructional aids	991,275
6. 6650 and 6655 Supplies—technology-related and short-term noninstructional software subscriptions	1,944,007
7. 6737-38 Technology-related hardware & software (less than \$5,000)	4,131,505
8. Subtotal (lines 1-7)	8,410,125
9. 6739 Technology-related hardware & software (\$5,000 or more)	369,854
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) principal and interest	1,995,557
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) principal and interest	0

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	442,745
2. Function 2220 Library/media services	86,381

Books, Periodicals, and Instructional Aids (funds 001-799, excluding 575, programs 100-630, excluding 400)

1. Object 664X, functions 1000 and 2220	991,274
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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.	500	102	0	53,141	0	0			0	0	0	53,743
2100, 2200 Student support services	2.	2,430	491	31,970	5,072	0	0			0	0	0	39,963
2300, 2500, 2900 Other support services	3.	0	0	0	0	0	0	0	0	0	0	0	0
2400 School administration	4.	0	0	0	0	0	0			0	0	0	0
2600 Operation and maintenance of plant	5.	0	0	260,708	0	0	0			0	0	0	260,708
2700 Student transportation	6.	0	0	0	0	0	0			0	0	0	0
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	0	0	0	0	0	0	0	0	0	0
Total (lines 1-12)	12.	2,930	593	292,678	58,213	0	0	0	0	0	0	0	354,414

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	4,719	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	51,745	51,745
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

Other financing uses for federal relief funds	
1. 6910 Indirect costs transfers-out	533

Capital outlay expenditures detail for COVID-19 federal relief funds	
1. Programs 100-630, function 4000, objects 6100-6700 and 6890	0
2. Programs 100-630, all functions, object 67XX	0

	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)	1,151,547	1,151,547		
2. Elementary and secondary school emergency relief funds (ESSER II)	4,777,044	4,777,044	0	0
3. Elementary and secondary school emergency relief funds (ESSER III)	10,806,025	10,710,967	94,239	819
4. Governor’s emergency education relief funds (GEER) - includes acceleration academies program	77,516	77,516	0	0
5. Coronavirus relief fund (CRF)—enrollment stability grant (ESG) program	3,163,490	3,163,490		
6. Other COVID-19 federal relief funds	260,708	0	260,708	0
7. Total	28,236,330	19,880,564	354,947	819

Total FY 2025 expenditures + other financing uses 354,947



Instructions

Beginning fund balance (1)  
Revenues  
1500 Investment income  
1600 Food service  
State Dated Warrants  
4500 Restricted revenue rec. from fed. gov.  
4900 Revenue for/on behalf of the district  
Total revenue (lines 2-6)  
5000 Other financing sources and fund transfers-in  
Total available (lines 1, 7, and 8)

		Fund 510	
		Actual	
1.		1,760,403	1.
2.		60,932	2.
3.		1,195,193	3.
4.		8,392	4.
5.		3,718,156	5.
6.		373,513	6.
7.		5,356,186	7.
8.		0	8.
9.		7,116,589	9.

A. Number of operating months 10

B. Number of meals served  
1. Served at district locations  
a. Reimbursable meals only  
b. Program adults/adult workers  
c. Other  
2. Served at other locations  
a. Reimbursable meals only  
b. Program adults/adult workers  
c. Other

Breakfasts	Lunches/ Suppers	A la carte*	Snacks
420,604	929,186	0	109,672
1,303	4,403		
3,364	7,244	25,418	

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

C. Meal prices  
1. Reduced breakfast  
2. Reduced lunch  
3. Reduced snack  
4. Paid breakfast  
5. Paid lunch  
6. Paid snack

P-6	7-8	9-12	Adult
0.40	0.40	0.40	
1.00	1.00	1.50	1.50
2.75	2.90	3.60	3.50

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

\$0.00  
0

For comparison only - prior year number of meals served

1. Served at district locations  
a. Reimbursable meals only  
b. Program adults/adult workers  
c. Other  
2. Served at other locations  
a. Reimbursable meals only  
b. Program adults/adult workers  
c. Other

Breakfasts	Lunches/ Suppers	A la carte	Snacks
400,419.00	906,304.00	0.00	99,179.00
869.00	3,593.00	0.00	0.00
115.00	3,593.00	19,810.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00

Food Service

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

0

E. Detail of food service management company expenditures

Classified salaries  
Employee benefits  
Supplies and materials (nonfood)  
Food  
Management fee  
Other  
Total (must equal total of amounts on line 13 above)

0

(1) Includes food service fund revolving account cash balance of \$0 at 7/1/24 or \$0 at 6/30/25, as applicable.

Food Service Fund 510		M&O expenditures Fund 001	Capital expenditures Fund 610
Budget	Actual	Actual	Actual
10.	1,793,754	3,680	0
11.	705,269	46,127	0
12.	2,909	0	0
13.	0	0	0
14.	0	0	0
15.	75,600	196	0
16.	229	0	0
17.	0	0	0
18.	103,155	0	0
19.	2,693,663	0	0
20.	0	0	0
21.	0	0	0
22.	20,259	0	6,972
23.	10,013	0	0
24.	0	0	0
25.	93,437	95,718	0
26.	6,200,000	5,498,288	145,721
27.	0	0	0
28.	0	0	0
29.	5,498,288	0	0
30.	1,618,301	0	0



I certify that the Annual Financial Report of Marana Unified School District, Pima County, for fiscal year 2025 was approved by the Governing Board on November 13, 2025, and that the complete Annual Financial Report may be reviewed by contacting Thomas Bogart at the District Office, telephone 520-682-4749, during normal business hours.

	CTDS number	100206000
Avg. Daily Membership	2024	2025
Attending	12,299.9263	12,227.4853
2025 Tax Rates:	Primary	Secondary
	3.3477	2.2027

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				81,715,926	76,775,822		
Special Education				25,880,799	26,470,977		
Pupil Transportation				10,404,889	11,652,957		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				465,835	348,464		
<b>Budget-controlled funds (A.R.S. §§15-304 and 15-977)</b>							
Maintenance and Operation total	522,807	115,945,250	(1,779,104)	118,467,449	115,248,220	(559,267)	General
Classroom Site Funds	181,664	12,126,971		12,231,434	11,905,994	402,641	Special revenue
Unrestricted Capital Outlay	5,311,539	5,382,720	0	8,470,075	4,555,948	6,138,311	General
Adjacent Ways	3,389,080	1,308,764	0	4,500,000	2,334,005	2,363,839	Capital projects
Federal projects	1,942,317	11,838,467	(188,471)	15,740,000	10,233,339	3,358,974	
State projects	(34,512)	579,770	0	790,000	524,239	21,019	
<b>Cash-controlled funds (A.R.S. §15-304)</b>							
Instructional Improvement	617,331	991,367		1,150,000	1,041,256	567,442	Special revenue
Bond Building	58,811,939	0	19,981,847	75,000,000	50,951,693	27,842,093	Capital projects
Condemnation	93,057	0	0	100,000	0	93,057	Special revenue
Energy and Water Savings	(85,634)	435,656	1,779,104	2,250,000	2,121,066	8,060	General
New School Facilities	0	9,672,542		13,000,000	10,418,498	(745,956)	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	372,072	85,727	0	300,000	54,541	403,258	Special revenue
Food Service	1,760,403	5,356,186	0	6,200,000	5,498,288	1,618,301	Special revenue
Civic Center	1,138,502	365,262	0	1,600,000	603,839	899,925	Special revenue
Community School	1,877,984	3,950,033	0	250,000	3,434,776	2,393,241	Special revenue
Auxiliary Operations	1,244,593	1,562,696	552,048	1,500,000	1,473,148	1,886,189	Special revenue
Extracurricular Activities Fees	550,566	346,352	(552,047)	600,000	344,870	1	Special revenue
Gifts and Donations	1,799,146	1,035,317	0	3,500,000	1,477,381	1,357,082	Special revenue
Gifts and Donations—Capital	0	0	0	0	0	0	Capital projects
Career & Technical Education Projects	0	0	0	0	0	0	Special revenue
Fingerprint	1,268	5,798	0	20,000	6,324	742	Special revenue
School Opening	0	0	0	0	0	0	General
Insurance Proceeds	192,317	9,666	321,510	500,000	254,151	269,342	Special revenue
Textbooks	39,770	6,328	0	10,000	2,433	43,665	Special revenue
Litigation Recovery	4,910	5,342	0	50,000	0	10,252	Special revenue
Indirect Costs	182,231	7,225	188,471	250,000	137,531	240,396	General
Unemployment Insurance	211,237	8,752	0	200,000	16,996	202,993	Special revenue
Teacherage	0	0	0	0	0	0	Special revenue
Insurance Refund	191,121	87,037	0	250,000	106,305	171,853	Special revenue
Grants and Gifts to Teachers	0	0	0	0	0	0	Special revenue
Advertisement	5,922	255	0	6,000	0	6,177	Special revenue
Career Technical Education	(72,585)	1,839,062	0	2,300,000	1,616,411	150,066	Special revenue
Arizona Industry Credentials Incentive	0	0	0	0	0	0	Special revenue
Impact Aid Revenue Bond Building	0	0	0	0	0	0	Capital projects
Debt Service	9,401,282	21,084,489	0	19,000,000	18,416,240	12,069,531	Debt service
Emergency Deficiencies Correction	0	0	0	0	0	0	Capital projects
Building Renewal Grant	21,201	5,932,550	0	6,041,350	6,106,448	(152,697)	Capital projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt service
Student Activities	944,639	1,213,440	0	1,200,000	1,040,789	1,117,290	Special revenue
Employee Insurance Program Withholdings	0	543,301	0	500,000	462,265	81,036	
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	74,076	106,351	0	150,000	118,822	61,605	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



