

District name Mingus Union High School District

County Yavapai

CTDS number 130504000



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
2026

Signature/Date

Signature/Date

District website link of posted AFR _____

The annual financial report file(s) for FY 2026 uploaded to the Arizona Department of Education's website on
10/09/2026 contain(s) the data for the annual financial report described above.
Date

Superintendent signature

Melody R. Herne
Superintendent (typed name)

Lynn Leonard
District contact employee

Business Manager signature

Lynn Leonard
Business Manager (typed name)

(928)-634-2941
Telephone number

lleonard@muhs.com
Email

Total expenditures by fund

1. Maintenance & Operation (from page 2, line 32)	\$ 10,790,699
2. Classroom Site Funds (from page 3, line 13)	\$ 1,422,671
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 999,942

District name Mingus Union High School District

Funds available

Beginning fund balance (1)

Revenues

1000 Local

1110	Property taxes
1140	Penalties and interest on taxes
1200	Revenue from local governmental units other than districts
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
1600	Food Service
1750	Revenue from enterprise and student activities
1755	Revenue from fees paid on a student's behalf with grant monies
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) <u>Prior Year & Excise Tax</u>	
Total Local Revenues (lines 2-29)	

2000 County

2110	County School Fund
2210	Special County School Reserve Fund
Other (specify) <u>County Equalization</u>	
Total County Revenues (lines 31-33)	

3000 State

3100	Unrestricted
3110	State Equalization Assistance
3120	Additional State Aid
3200	Restricted
Other (specify) <u>Grants-in-Aid</u>	
Total State Revenues (lines 35-39)	

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 41-48)	

Total fund revenue (lines 30, 34, 40, and 49)

5000 Other Financing Sources

5100	Issuance of bonds
5200	Fund transfers-in
5300	Proceeds from the disposal of real or personal property
5400	Capital contributions
5500	Lease proceeds
5600	Other long-term debt proceeds
5700	Unusual or infrequent items
Other (specify)	
Total Other Financing Sources (lines 51-58)	

Total funds available (lines 1, 50, and 59)

Total expenditures

6000 Other Financing Uses

6910, 6930	Transfers-out
6940	Payment to escrow agent for defeasance of debt
6950	Unusual or infrequent items
Other (specify)	
Total Other Financing Uses (lines 62-65)	

Total expenditures and other financing uses (lines 61 plus 66)

Ending fund balance (line 60 minus line 67) (3)

County Yavapai

CTDS number 130504000

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. (303,157)	834,390	276	0	40,161	1.
2. 5,506,732	407,995	0		561,437	2.
3. 0					3.
4. 0	0			0	4.
5. 2,405	0	0		201	5.
6. 0	0			0	6.
7. 0	0			0	7.
8. 0	0			0	8.
9. 0	0			0	9.
10. 0	0			0	10.
11. 29,300	0			0	11.
12. 0	0			0	12.
13. 0	0			0	13.
14. 0	0			0	14.
15. 0	0			0	15.
16. 0	0			0	16.
17. 0	0			0	17.
18. 0	0			0	18.
19. 2,298	20,022	9	0	11,079	19.
20. 0				0	121,511
21. 0	0			0	315,137
22. 0	0			0	0
23. 0	0			0	58,873
24. 0	0			0	0
25. 0	0			0	12,281
26. 0	0			0	81,347
27. 0	0			0	407,119
28. 0	0			0	0
29. 2,342		0	0	(1)	1,942,347
30. 5,543,077	428,017	9	0	572,716	3,106,947
31. 0	0				0
32. 0	0				0
33. 146	0				0
34. 146	0				0
35. 122,641	35,757				0
36. 3,614,974	255,502				0
37. 1,506,095	0				0
38. 0					2,992,949
39. (2)	0			0	1
40. 5,243,708	291,319			0	2,992,950
41. 0					0
42. 0					0
43. 0					9,976
44. 0					818,131
45. 0					226,440
46. 0					0
47. 0					16,247
48. 0				0	1
49. 0				0	1,070,795
50. 10,786,931	719,336	9	0	572,716	7,170,692
51. 0			0	0	0
52. 0	0	0	0	0	24,988
53. 0	0	0	0	0	11,980
54. 0	0	0	0	0	0
55. 0	0	0	0	0	0
56. 0	0	0	0	0	0
57. 0	0	0	0	0	2,056,423
58. 0	0	0	0	0	(1)
59. 0	0	0	0	0	2,093,390
60. 10,483,774	1,553,226	285	0	612,877	9,264,082
61. 10,790,699	999,942	0	0	569,200	6,648,629
62. 0	0	0	0	0	24,988
63. 0	0	0	0	0	0
64. 0	0	0	0	0	0
65. 0	0	0	0	0	0
66. 0	0	0	0	0	24,988
67. 10,790,699	999,942	0	0	569,200	6,673,617
68. (306,925)	553,784	285	0	43,677	

(1) The Maintenance and Operation fund beginning fund balance includes the revolving account cash balance of 5,000 at 7/1/25.

(2) Object 1940—Government Property Lease Excise Tax revenue included on line 29 is 1,391

(3) The Maintenance and Operation fund ending fund balance includes the revolving account cash balance of 5,000 at 6/30/26.

(4) Debt Service fund, interest expenditures amount: 94,200

District name

Mingus Union High School District

County Yavapai

CTDS Number

130504000

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.	2,449,860	912,800	170,382	42,802	200	3,657,124	3,576,044	3,515,718	1.7%
2000 Support services										
2100 Students	2.	486,019	183,936	11,105	9,499	0	779,284	690,559	700,818	-1.5%
2200 Instructional staff	3.	170,388	83,013	64,681	18,951	7,641	294,826	344,674	326,505	5.6%
2300 General administration	4.	189,344	53,972	54,282	228	3,063	324,673	300,889	342,079	-12.0%
2400 School administration	5.	321,751	97,773	32,855	16,686	2,095	454,361	471,160	423,060	11.4%
2500 Central services	6.	277,964	113,503	232,962	12,373	20,716	560,819	657,518	560,065	17.4%
2600 Operation & maintenance of plant	7.	647,248	270,125	452,214	345,346	354	1,777,358	1,715,287	1,745,359	-1.7%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	9.	36,261	8,526	0	0	0	22,172	44,787	39,766	12.6%
610 School-sponsored cocurricular activities	10.	73,030	14,335	742	0	2,365	92,040	90,472	91,689	-1.3%
620 School-sponsored athletics	11.	334,432	62,508	44,008	50,080	31,210	514,574	522,238	528,483	-1.2%
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.	4,986,297	1,800,491	1,063,231	495,965	67,644	8,477,231	8,413,628	8,273,542	1.7%
200 and 300 Special education										
1000 Instruction	15.	930,550	331,054	55,525	21,004	11,936	1,496,103	1,350,069	1,181,630	14.3%
2000 Support services										
2100 Students	16.	164,287	57,162	14,618	189	0	249,316	236,256	221,181	6.8%
2200 Instructional staff	17.	21,015	4,265	4,783	964	0	23,551	31,027	41,143	-24.6%
2300 General administration	18.	0	0	0	0	0	0	0	0	0.0%
2400 School administration	19.	0	0	0	0	0	0	0	0	0.0%
2500 Central services	20.	0	0	0	0	0	0	0	0	0.0%
2600 Operation & maintenance of plant	21.	0	0	0	3,523	0	0	3,523	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.	1,115,852	392,481	74,926	25,680	11,936	1,768,970	1,620,875	1,443,954	12.3%
400 Pupil transportation	25.	406,231	130,146	76,939	111,228	0	626,128	724,544	596,740	21.4%
510 Desegregation										
(from districtwide desegregation expenditures, page 2, line 44)	26.	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.	24,561	7,091	0	0	0		31,652	31,652	0.0%
Subtotal (lines 27 and 28)	29.	24,561	7,091	0	0	0	31,652	31,652	31,652	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	0	0	0	0.0%
Total expenditures (lines 14, 24-26, 29-31)	32.	6,532,941	2,330,209	1,215,096	632,873	79,580	11,292,981	10,790,699	10,345,888	4.3%

FY 2026 budgeted carryforward amount (included in total budget expenditures on line 32) 389,000

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.		1,332,309											
Interest income and other revenues	2.		22,262											
Total revenues (lines 1 and 2)	3.		1,354,571											
Expenditures														
1000 Instruction	4.			1,050,440	239,789	0	0	0	0	1,270,408	1,290,229	1,144,828	12.7%	
2100 Support services - students	5.			108,080	24,362	0	0	0	0	141,824	132,442	156,720	-15.5%	
2200 Support services - instructional staff	6.			0	0	0	0	0	0	4,808	0	0	0.0%	
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.			1,158,520	264,151	0	0	0	0	1,915,971	1,422,671	1,301,548	9.3%	
Total Classroom Site Fund	13.	585,595	1,354,571	1,158,520	264,151	0	0	0	0	2,414,902	1,422,671	1,301,548	9.3%	517,495

FY 2026 budgeted carryforward amount (included in total budget expenditures on line 13.)	498,931
--	---------

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	169,889		103,513			0	296,796	273,402	183,031	49.4%
2000 Support services												
2100, 2200 Students and instructional staff	3.	0	0	99,927	39,630			0	152,341	139,557	78,488	77.8%
2300, 2400, 2500, 2900 Administration	4.	0		56,713	28,633		0	0	66,180	85,346	113,672	-24.9%
2600 Operation & maintenance of plant	5.	0		8,917	61,005			0	48,500	69,922	231,457	-69.8%
2700 Student transportation	6.	0		24,462	22,774			1	52,964	47,237	17,967	162.9%
3000 Operation of noninstructional services	7.	0		0	0			0	2,000	0	2,023	-100.0%
4000 Facilities acquisition and construction	8.	0		0	50,409			15,363	175,000	65,772	35,393	85.8%
5000 Debt service	9.					308,719	9,987		295,598	318,706	258,679	23.2%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	169,889	190,019	305,964	308,719	9,987	15,364	1,204,374	999,942	920,710	8.6%

FY 2026 budgeted carryforward amount (included in total budget expenditures on line 10)

114,995

(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.	1,204,374	999,942	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.	175,000	15,363	0	0	0	0	0	0	4.
6655 Short-term noninstructional software subscription	5.	0	190,020	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.
6731, 6732, 6733, and 6740 Furniture and equipment	8.	257,560	136,483	0	0	0	0	0	0	8.
6734, 6735, 6736 and 6741 Vehicles	9.	32,150	0	0	0	0	0	0	0	9.
6737, 6738, 6739 and 6742 Technology-related hardware and software	10.	63,500	169,482	0	0	0	0	0	0	10.
6831, 6832, 6833 Redemption of principal	11.	278,311	308,719	0	0	0	0	0	0	11.
6841, 6842, 6843, 6850, 6860 Interest	12.	17,287	9,987	0	0	0	0	0	0	12.
Total (lines 2-12)	13.	823,808	830,054	0	0	0	0	0	0	13.
Total amounts reported on lines 2 through 12 above for:										
Renovation	14.	100,000	0	0	0			0	0	14.
New construction	15.	0	0	0	0	0	0	0	0	15.
Other	16.	723,808	830,054	0	0	0	0	0	0	16.
Total (lines 14-16)	17.	823,808	830,054	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, 2026	
Land and improvements	2,067,517 1.
Buildings and improvements	27,261,051 2.
Furniture, equipment, vehicles, and technology	10,692,094 3.
Construction in progress	0 4.
Total	40,020,662 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)

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.	(14,976)	266,129	(11,422)	290,000	239,731	0	Special revenue	1.
2.	(1,245)	45,643	(2,200)	36,000	42,198	0	Special revenue	2.
3.	0	18,813	(203)	19,150	18,610	0	Special revenue	3.
4.	0	0	0	0	0	0	Special revenue	4.
5.	0	0	0	0	0	0	Special revenue	5.
6.	0	9,976	0	9,500	9,976	0	Special revenue	6.
7.	0	0	0	0	0	0	Special revenue	7.
8.	28,410	305,863	(11,163)	201,012	299,870	23,240	Special revenue	8.
9.	0	0	0	0	0	0	Special revenue	9.
10.	0	0	0	0	0	0	Special revenue	10.
11.	0	0	0	0	0	0	Special revenue	11.
12.	0	38,784	0	45,000	42,619	(3,835)	Special revenue	12.
13.	0	0	0	0	0	0	Special revenue	13.
14.	0	0	0	0	0	0	Special revenue	14.
15.	198,352	235,296	0	50,000	66,987	366,661	Special revenue	15.
16.	0	0	0	0	0	0	Special revenue	16.
17.	0	0	0	0	0	0	Special revenue	17.
18.	0	0	0	0	0	0	Special revenue	18.
19.	15,855	489	0	50,000	0	16,344	Special revenue	19.
20.	0	0	0	0	0	0	Capital projects	20.
21.	226,396	920,993	(24,988)	700,662	719,991	402,410		21.
22.	0	0	0		0	0		22.

23.	(1)	35,247	0	32,000	35,247	(1)	Special revenue	23.
24.	0	0	0		0	0	Special revenue	24.
25.	0	0	0		0	0	Special revenue	25.
26.	0	0	0		0	0	Special revenue	26.
27.	0	0	0		0	0	Special revenue	27.
28.	0	0	0		0	0	Special revenue	28.
29.	0	0	0		0	0	Special revenue	29.
30.	5,544	6,374	0		5,246	6,672	Special revenue	30.
31.	0	0	0		0	0	Special revenue	31.
32.	0	192,336	0	102,843	192,336	0	Special revenue	32.
33.	5,543	233,957	0	134,843	232,829	6,671		33.
34.	231,939	1,154,950	(24,988)	835,505	952,820	409,081		34.

(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.

Other financing sources including transfers-in 5000 (1)		Other financing uses including transfers-out 6900 (1)		
1.	0	11,422		1.
2.	0	2,200		2.
3.	0	203		3.
4.	0	0		4.
5.	0	0		5.
6.	0	0		6.
7.	0	0		7.
8.	0	11,163		8.
9.	0	0		9.
10.	0	0		10.
11.	0	0		11.
12.	0	0		12.
13.	0	0		13.
14.	0	0		14.
15.	0	0		15.
16.	0	0		16.
17.	0	0		17.
18.	0	0		18.
19.	0	0		19.
20.	0	0		20.
22.	0	0		22.

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

		Beginning fund balance	Revenues	Net other financing sources and uses including transfers and unusual or infrequent items.	Expenditures		Ending fund balance	
		Actual	Actual	Actual	Budget	Actual	Actual	
Other funds								
020 Instructional Improvement	1.	263,128	104,648		72,000	112,026	255,750	1.
050 County, City, and Town Grants	2.	0	0	0		0	0	2.
071 English Language Learner (1)	3.	0	0	0	0	0	0	3.
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0	4.
500 School Plant	5.	110,722	45,682	11,980	65,000	25,222	143,162	5.
515 Civic Center	6.	39,696	14,219	0	50,000	22,905	31,010	6.
520 Community School	7.	0	0	0	0	0	0	7.
525 Auxiliary Operations	8.	539,066	275,011	0	130,000	216,268	597,809	8.
526 Extracurricular Activities Fees Tax Credit	9.	207,328	67,550	0	85,000	77,032	197,846	9.
530 Gifts and Donations	10.	109,728	85,970	0	80,400	116,051	79,647	10.
535 Career & Technical Education Projects	11.	0	0	0	0	0	0	11.
540 Fingerprint	12.	0	0	0	0	0	0	12.
545 School Opening	13.	0	0	0	0	0	0	13.
550 Insurance Proceeds	14.	62,480	72,040	2,056,423	65,000	50,845	2,140,098	14.
555 Textbooks	15.	0	0	0	0	0	0	15.
565 Litigation Recovery	16.	1,835	81	0	0	0	1,916	16.
570 Indirect Costs	17.	47,113	1,534	24,988	60,000	36,641	36,994	17.
575 Unemployment Insurance	18.	0	0	0	0	0	0	18.
580 Teacherage	19.	0	0	0	0	0	0	19.
585 Insurance Refund	20.	111,540	218,418	0	120,000	167,120	162,838	20.
590 Grants and Gifts to Teachers	21.	0	0	0	0	0	0	21.
595 Advertisement	22.	0	0	0	0	0	0	22.
596 Career Technical Education	23.	132,383	402,930	0	380,000	358,516	176,797	23.
597 Arizona Industry Credentials Incentive	24.	0	0	0	0	0	0	24.
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0	0	25.
650 Gifts and Donations—Capital	26.	0	0	0	0	0	0	26.
660 Condemnation	27.	0	0	0	0	0	0	27.
665 Energy and Water Savings	28.	0	55,487	0	0	0	55,487	28.
686 Emergency Deficiencies Correction	29.	0	0	0	0	0	0	29.
691 Building Renewal Grant	30.	0	1,322,279	0	2,100,000	1,322,279	0	30.
695 New School Facilities	31.	0	0	0	0	0	0	31.
720 Impact Aid Revenue Bond Debt service	32.	0	0	0	0	0	0	32.
750 Permanent Funds	33.	0	0	0	0	0	0	33.
800-849 Trust and Custodial Funds	34.	0	0	0	0	0	0	34.
850 Student Activities	35.	197,677	315,137	0	2,000	291,999	220,815	35.
855 Employee Insurance Program Withholdings	36.	39,217	1,332,889	0	30,000	1,121,566	250,540	36.
865 State Income Tax Withholdings	37.	0	0	0	0	0	0	37.
900-949 Enterprise Funds	38.	26,267	0	0	10,000	0	26,267	38.
Yavapai-Apache Program and Insurance Withholding Internal Service Funds 950-989	39.	31,108	51,979	0	45,000	48,832	34,255	39.
75000	1.	0	0	0		0	0	1.
955 Intergovernmental Agreements	2.	26,227	9,251	0	10,000	0	35,478	2.
	3.	0	0	0	0	0	0	3.
	4.	0	0	0		0	0	4.

(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	45,000	74,312	1.
Class size reduction	0	0	2.
Dropout prevention programs	15,000	19,541	3.
Instructional improvement programs	12,000	18,173	4.
Total expenditures (lines 1-4)	72,000	112,026	5.
Total expenditures from accounting data		112,026	6.

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	1.
Student certification, credentialing, or licensure costs		0	2.
Developmental costs		0	3.
Instructional hardware, software, or supplies		0	4.
Career exploration		0	5.
Total expenditures (lines 1-5)	0	0	6.
Total expenditures from accounting data		0	7.

Other financing sources including transfers-in and unusual or infrequent items 5000	Other financing uses including transfers-out and unusual or infrequent items 6900	
		1.
0	0	2.
0	0	3.
0	0	4.
11,980	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.
2,056,423	0	14.
0	0	15.
0	0	16.
24,988	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.
0	0	1.
0	0	2.
0	0	3.
0	0	4.

District name Mingus Union High School District

A. Bonds and short-term debt

1. Bonds outstanding, July 1, 2025	2,780,000	1.
2. Bonds issued during FY 2026	0	2.
3. Bonds retired during FY 2026	(475,000)	3.
4. Bonds outstanding, June 30, 2026	2,305,000	4.
5. Short-term debt outstanding, July 1, 2025	0	5.
6. Short-term debt outstanding, June 30, 2026	0	6.

B. District assessed valuation and other district information

1. FY 2026 Assessed valuations and tax rates		
a. Primary	400,790,990.0000	Tax rate 1.6179
b. Secondary	714,104,419.0000	Tax rate 0.3728
2. Number of schools	2	
3. Actual days in session	180	
4. Area of school district (square miles)	510	

(Report this WHETHER OR NOT district changed boundaries in FY 2026)

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)	6,894,594
2. Classroom supplies (function 1000, object code 6600)	718,839
3. Administration (functions 2300, 2400, 2500, & 2900)	1,567,024
4. Support services—students (function 2100)	1,416,795
5. All other support services & operations (functions 2200, 2600, 2700, 3100, & 3400)	3,562,829
6. Total current expenditures	14,160,081
7. Total current expenditures from federal funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	0
8. Total current expenditures from state and local funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	14,160,081

E. Other long-term debt

1. Other principal (object 6832)	283,343
2. Other interest (object 6842)	9,987
3. Instructional software subscriptions (more than 12 months) principal (object 6833)	25,375
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)	Yes

County Yavapai

CTDS number 130504000

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)

2,335

H. Cash and investments held at June 30, 2026

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 2026	73,826
2. Average salary of all teachers employed in FY 2025	73,047
3. Increase in average teacher salary from prior year	779
4. Percentage increase	1.1%

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
0	
4,198,083	57.50
177,817	3.00
4,020,266	54.50
163,800	
51,000	
317,295	
1,025,454	

7. In FY 2026, 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
Yes

8. Total certified salary payments from accounting data

5,755,632

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
1,181,948	1,026,394
	0
	0
	76
	0
	0
	0
587,022	594,404
1,768,970	1,620,874

- 10. IEP required pupil transportation costs coded within program 400

50,918	51,475
--------	--------

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

	Budget	Actual
1. Nonfederal audit expenditures - M&O fund	6350	34,850
2. Federal audit expenditures - all funds	6330	3,250
		3,100

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

Actual expenditures made in FY 2026 \$ 0

F. Tuition

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

Tuition expenditures
0
0
93,542
17,235
4,791
115,568

7. Total capital tuition expenditures included in lines above 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.

G. Special Education Current Expenditures from All Funds

- 1. Current expenditures for public elementary-secondary special education programs (Program 200, Functions 1000, 2000, 3100, 3200, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 682X, 689X, excluding Objects 6511, 6512, 6561, 6562, 6591, 6592)
- 2. Instructional expenditures for public elementary-secondary special education programs (Program 200, Function 1000, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 689X, excluding Objects 6561, 6562, 6591, 6592)
- 3. Student support services expenditures for public elementary-secondary special education programs (Program 200, Function 2100, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 689X, excluding Objects 6591, 6592)
- 4. Instructional staff support services expenditures for public elementary-secondary special education programs (Program 200, Function 2200, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 689X, excluding Objects 6591, 6592)
- 5. Student Transportation support services expenditures for public elementary-secondary special education programs (Program 420, Function 2700, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 689X, excluding Objects 6511, 6512, 6591, 6592)

Amount
1,544,417
1,260,799
257,549
26,069
51,476

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 and charges for district services 6885, 6886, 6890		All object codes (excluding 6900)
Funds 001-799 (excluding 575)													
1000 Instruction	1.	5,315,433	1,863,719	462,161	470,621	110,741	11,734				83,581	0	8,317,990
2000 Support services													
2100 Students	2.	945,457	329,149	113,589	61,836	1,949	0				7,424	0	1,459,404
2200 Instructional staff	3.	268,178	110,433	134,005	112,359	37,680	15,690				0	0	678,345
2300 General administration	4.	189,344	53,972	92,433	3,925	11,424	3,063	0			0	0	354,161
2400 School administration	5.	345,351	109,408	40,855	30,813	7,408	2,095				0	0	535,930
2500, 2900 Central services, other	6.	277,964	116,650	262,260	74,491	9,801	21,113		0		0	0	762,279
2600 Operation and maintenance of plant	7.	651,415	280,683	582,663	361,606	64,450	354				0	0	1,941,171
2700 Student transportation	8.	406,231	132,926	76,939	135,936	23,778	0				0		775,810
3000 Operation of noninstructional services													
3100 Food service operations	9.	140,236	59,526	1,263	190,781	1,398	2,802				0	0	396,006
3200 Enterprise operations	10.	0	0	0	0	0	0				0	0	0
3300 Community services operations	11.											0	0
3400 Bookstore operations	12.	0	0	0	0	0	0				0	0	0
Total (lines 1-12)	13.	8,539,609	3,056,466	1,766,168	1,442,368	268,629	56,851	0		0	91,005	0	15,221,096
From federal funds	14.	393,348	135,807	171,268	164,563	1,962	6,414	0		0	7,212	0	880,574
From state and local sources	15.	8,146,261	2,920,659	1,594,900	1,277,805	266,667	50,437	0		0	83,793	0	14,340,522
4000 Facilities acquisition and construction	16.	0	0	409,597	0	1,076,304	0				0	0	1,485,901
5000 Debt service	17.								783,719	104,187		0	887,906

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)	3,207,996	0	39,145	71,340	1.
2. Special education (programs 200-230, 250, 512, 514, and 515)	596,888	0	9,204	4,284	2.
3. Vocational ed. and CTED (programs 270, 300-399, and 540)	653,894	0	0	20,795	3.
4. Other (programs 240, 260, 265, 513, and 530)	0	0	0	0	4.
5. Cocurricular activities, athletics, and other (program 600-630)	185,265	0	0	0	5.

Other items (funds 001-799, excluding 575)

6. Textbooks used for instruction (function 1000, object 6640)	202,237	6.
7. Number of FTE-certified teachers	58	7.
8. Number of FTE-contract teachers	1	8.

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

1. 6410-6411 Utility services	10,074	1.
2. 6620-6629 Energy	222,869	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	18,813	1.
2. ESEA Title IV - 21st Century Community Learning Centers	0	2.
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	0	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 6700	All other (excluding 6900)	Total	
1. Program 700	0	0	0	1.
2. Program 800	0	0	0	2.
3. Program 900	0	0	0	3.
4. Function 3300-Community Service Operations (program 900)	0			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. 6731-42 Equipment	1,076,304	3.
4. Total (lines 1-3)	1,076,304	4.
5. 6450 Construction	409,597	5.

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

1. 6340 Technical services	77,993	1.
2. 6432 Technology-related repairs and maintenance	30,500	2.
3. 6443 Rental of computers and related equipment	0	3.
4. 6531 Telecommunications	52,747	4.
5. 6641-43 Software reported in library books, textbooks, or instructional aids	215,365	5.
6. 6650 and 6655 Supplies -technology-related and short-term noninstructional software subscriptions	250,590	6.
7. 6737-38 Technology-related hardware & software (less than \$5,000)	102,315	7.
8. Subtotal (lines 1-7)	729,510	8.
9. 6739 & 6742 Technology-related hardware & software (\$5,000 or more)	68,010	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	25,375	11.

Support services—Instruction detail (funds 001-799 excluding 575, programs 100-630, excluding 400, objects 6300-6490, 6530-6550, 6580, 6600-6620, 6640-6650, 6730-6742, 6750, 6760, 6810 and 6890)

1. Function 2210 Improvement of instruction	158,468	1.
2. Function 2220 Library/media services	1,641	2.

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

1. Object 664X, functions 1000 and 2220	215,365	1.
---	---------	----

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													0
1000 Instruction	1.	0	0	0	0	0	0			0	0	0	0
2100, 2200 Student support services	2.	0	0	0	0	0	0			0	0	0	0
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	0	0	0	0			0	0	0	0
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.	0	0	0	0	0	0	0	0	0	0	0	0

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 and 6742 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

Other financing uses for federal relief funds	
1. 6910 Indirect costs transfers-out	0

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 2025 expenditures and other financing uses	FY 2026 expenditures and other financing uses	Amount remaining to spend
COVID-19 federal relief funds				
1. Elementary and secondary school emergency relief funds (ESSER I)	168,268	168,268		
2. Elementary and secondary school emergency relief funds (ESSER II)	840,215	840,170	0	
3. Elementary and secondary school emergency relief funds (ESSER III)	1,669,530	1,669,530	0	0
4. Governor's emergency education relief funds (GEER) - includes acceleration academies program	0	0	0	0
5. Coronavirus relief fund (CRF)-- enrollment stability grant (ESG) program	298,938	298,938		
6. Other COVID-19 federal relief funds	139,949	139,949	0	0
7. Total	3,116,900	3,116,855	0	0

Total FY 2026 expenditures + other financing uses 0

Food Service

	Fund 510	
	Actual	
Beginning fund balance (1)	1. 53,734	1.
Revenues		
1500 Investment income	2. 1,386	2.
1600 Food service	3. 121,511	3.
Other local Refund of prior year expenditures	4. 376	4.
3200 Restricted revenue received from State	5. 2,213	5.
4500 Restricted revenue rec. from fed. gov.	6. 144,336	6.
4900 Revenue for/on behalf of the district	7. 16,247	7.
Total revenue (lines 2-6)	8. 286,069	8.
5000 Other financing sources and fund transfers-in	9. 0	9.
Total available (lines 1, 7, and 8)	10. 339,803	10.

A. Number of operating months 11

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
9,759	33,953	0	0
429	815	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0

* 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
0.00	0.00	0.00	
0.00	0.00	0.00	
0.00	0.00	0.00	
0.00	0.00	1.50	3.00
0.00	0.00	3.00	5.00
0.00	0.00	0.00	0.00

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

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

Breakfasts	Suppers	A la carte	Snacks
9,385.00	34,403.00		
293.00	598.00		

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 6731-42)

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

6740, 6741, 6742 Furniture & equipment, vehicles, & tech. costing \$10,000 or more

6832 and 6842 Other principal and interest

Other expenditures *Catering and A La Carte Food Supplies, Dues and Fees*

Total expenditures (lines 11-27)

6910 Indirect costs transfers-out

6900 Other financing uses and fund transfers-out (excluding indirect costs transfers-out)

Total expenditures & other uses (lines 28-30)

Ending fund balance (line 10 minus line 31) (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

(1) Includes food service fund revolving account cash balance of \$0 at 7/1/25 or \$0 at 6/30/26, as applicable.

	Food Service Fund 510		M&O expenditures Fund 001	Capital expenditures Fund 610
	Budget	Actual	Actual	Actual
11.		103,975	36,261	0
12.		49,318	8,526	0
13.		2,701	0	0
14.		0	0	
15.		0	0	
16.		16,970	0	0
17.		0	0	
18.		16,247		
19.		0		
20.		58,400		
21.		0		
22.				0
23.		0		0
24.		0		0
25.		0		0
26.		0		0
27.		58,227	0	0
28.	310,000	305,838	44,787	0
29.		0		
30.		0		
31.		305,838		
32.		33,965		

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

I certify that the Annual Financial Report of Mingus Union High School District, Yavapai County, for fiscal year 2026 was approved by the Governing Board on 10/08/2026, and that the complete Annual Financial Report may be reviewed by contacting Lynn Leonard at the District Office, telephone (928)-634-2941, during normal business hours.

Avg. Daily Membership	CTDS number		130504000
	2025	2026	
	Attending	1,169,2507	1,126,4019
2026 Tax Rates:		Primary	Secondary
		1.6179	0.3728

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

Taylor Bell
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				8,477,231	8,413,628		
Special Education				1,768,970	1,630,875		
Pupil Transportation				626,128	724,544		
Desegregation				0	0		
Dropout Prevention Programs				31,652	31,652		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				0	0		
Budget-controlled funds (A.R.S. §§15-304 and 15-977)							
Maintenance and Operation total	(303,157)	10,786,931	0	11,292,981	10,790,699	(306,925)	General
Classroom Site Funds	585,595	1,354,571		1,915,971	1,422,671	517,495	Special revenue
Unrestricted Capital Outlay	834,390	719,336	0	1,204,374	999,942	553,784	Capital projects
Adjacent Ways	276	9	0	0	0	285	General
Federal projects	226,396	920,993	(24,988)	700,662	719,991	402,410	
State projects	5,543	233,957	0	134,843	232,829	6,671	
Cash-controlled funds (A.R.S. §15-304)							
Instructional Improvement	263,128	104,648		72,000	112,026	255,750	Special revenue
Bond Building	0	0	0		0	0	Capital projects
Condemnation	0	0	0	0	0	0	Special revenue
Energy and Water Savings	0	55,487	0	0	0	55,487	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	110,722	45,682	11,980	65,000	25,222	143,162	General
Food Service	53,734	286,069	0	310,000	305,838	33,965	Special revenue
Civic Center	39,696	14,219	0	50,000	22,905	31,010	Special revenue
Community School	0	0	0	0	0	0	Special revenue
Auxiliary Operations	539,066	275,011	0	130,000	216,268	597,809	General
Extracurricular Activities Fees	207,328	67,550	0	85,000	77,032	197,846	Special revenue
Gifts and Donations	109,728	85,970	0	80,400	116,051	79,647	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	0	0	0	0	0	0	Special revenue
School Opening	0	0	0	0	0	0	General
Insurance Proceeds	62,480	72,040	2,056,423	65,000	50,845	2,140,098	General
Textbooks	0	0	0	0	0	0	Special revenue
Litigation Recovery	1,835	81	0	0	0	1,916	General
Indirect Costs	47,113	1,534	24,988	60,000	36,641	36,994	General
Unemployment Insurance	0	0	0	0	0	0	Special revenue
Teacherae	0	0	0	0	0	0	Special revenue
Insurance Refund	111,540	218,418	0	120,000	167,120	162,838	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	132,383	402,930	0	380,000	358,516	176,797	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	40,161	572,716	0	569,200	569,200	43,677	Debt service
Emergency Deficiencies Correction	0	0	0	0	0	0	Capital projects
Building Renewal Grant	0	1,322,279	0	2,100,000	1,322,279	0	Capital projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt service
Student Activities	197,677	315,137	0	2,000	291,999	220,815	Special revenue
Employee Insurance Program Withholdings	39,217	1,332,889	0	30,000	1,121,566	250,540	
State Income Tax Withholdings	0	0	0	0	0	0	
Other Funds	31,108	51,979	0	45,000	48,832	34,255	Special revenue
Permanent Fund	0	0	0	0	0	0	Permanent
Trust and Custodial Funds	0	0	0	0	0	0	
Enterprise Funds	26,267	0	0	10,000	0	26,267	Enterprise
Self-Insurance	0	0	0	0	0	0	Internal services
Intergovernmental Agreements	26,227	9,251	0	10,000	0	35,478	Internal services
OPEB	0	0	0	0	0	0	Internal services
Other Internal Service Fund	0	0	0	0	0	0	Internal services
Total	3,388,453	19,249,687	2,068,403	19,432,431	19,008,472	5,698,071	

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