



Governing Board Agenda Item

Meeting Date: October 15, 2026

From: Thomas Bogart, Chief Financial Officer

Subject: Certification of FY26 Annual Financial Report (AFR)

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

Consent ☐ Action ☒ Discussion ☐

Background:

All districts are required by A.R.S. §15-904 to prepare and publish an annual financial report (AFR) by October 15. The AFR is not audited.

The school district AFR packet includes the school district AFR, school-level AFR reporting forms based on district size, and other required reporting forms. The Arizona Auditor General's Office and the Arizona Department of Education (ADE) revise the AFR packet annually for legislative and other changes.

The AFR includes beginning and ending fund balances, revenues, expenditures (expenses), and other financing sources and uses including fund transfers. Additionally, the AFR makes budget-to-actual comparisons for the fiscal year, compares current year expenditure data to prior-year amounts, includes school-level revenue and spending information, and provides information on a district's fund balance reserve policies and ending fund balance planned uses.

District governing boards must review and certify the completed AFR prior to submitting the forms to ADE.

Recommended Motion:

I move that the Governing Board certify the completed fiscal year 2025-2026 Annual Financial Report.

Approved for transmittal to the Governing Board: 
Dr. Daniel Streeter, Superintendent

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

District name Marana Unified School District

County Pima

CTDS number 100206000



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 <https://www.maranausd.org/>

The annual financial report file(s) for FY 2026 uploaded to the Arizona Department of Education's website on
10/15/2026 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>124,118,292</u>
2. Classroom Site Funds (from page 3, line 13)	\$ <u>12,362,991</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>4,341,817</u>

District name Marana Unified School District

County Pima

CTDS number 100206000

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) State Dated Warrants, Refund of Prior Year Expense, Food Service Sales
Total Local Revenues (lines 2-29)

2000 County

2110 County School Fund
2210 Special County School Reserve Fund
Other (specify)
Total County Revenues (lines 31-33)

3000 State

3100 Unrestricted
3110 State Equalization Assistance
3120 Additional State Aid
3200 Restricted
Other (specify)
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 41-49)

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)

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. (559,266)	6,138,312	2,363,839	27,815,336	12,135,088	1.
2. 46,981,234	8,586	1,242,598		15,076,052	2.
3. 0					3.
4. 0	0			0	4.
5. 0	0	0		0	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. 0	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. 35,902	111,470	43,283	0	1,423,264	450,150 19.
20. 0	0			0	1,303,847 20.
21. 0	0			0	2,517,589 21.
22. 0	0			0	0 22.
23. 0	0			0	595,452 23.
24. 0	0			0	2,577,904 24.
25. 0	0			0	392,123 25.
26. 0	0			0	702,509 26.
27. 0	0			0	1,625,269 27.
28. 0	0			0	0 28.
29. 13,237	0	0	0	0	361,826 29.
30. 47,030,372	120,055	1,285,881	0	16,499,316	10,526,670 30.
31. 0	0				0 31.
32. 0	0				0 32.
33. 0	0				0 33.
34. 0	0				0 34.
35. 1,191,378	326,604				0 35.
36. 66,502,802	2,959,076				0 36.
37. 12,297,565	547,185				0 37.
38. 0	0			0	20,367,270 38.
39. 0	0			0	0 39.
40. 79,991,746	3,832,866			0	20,367,270 40.
41. 0					250,380 41.
42. 0					3,748,644 42.
43. 0					0 43.
44. 0					10,959,083 44.
45. 0					0 45.
46. 0					0 46.
47. 0					0 47.
48. 0				0	0 48.
49. 0				0	14,958,106 49.
50. 127,022,118	3,952,921	1,285,881	0	16,499,316	45,852,046 50.
51. 0	0	0	0	0	0 51.
52. 0	0	0	0	533	2,005,095 52.
53. 0	0	0	0	0	27,126 53.
54. 0	0	0	0	0	0 54.
55. 0	0	0	0	0	0 55.
56. 0	0	0	0	0	0 56.
57. 0	0	0	0	0	0 57.
58. 0	0	0	0	0	0 58.
59. 0	0	0	0	533	2,032,221 59.
60. 126,462,852	10,091,233	3,649,720	27,815,336	28,634,937	47,884,267 60.
61. 124,118,292	4,341,817	1,162,391	16,293,420	17,839,250	48,761,558 61.
62. 1,706,715	0	0	0	533	298,380 62.
63. 0	0	0	0	0	0 63.
64. 0	0	0	0	0	0 64.
65. 0	0	0	0	0	0 65.
66. 1,706,715	0	0	0	533	298,380 66.
67. 125,825,007	4,341,817	1,162,391	16,293,420	17,839,783	49,059,938 67.
68. 637,845	5,749,416	2,487,329	11,521,916	10,795,154	0 68.

(1) The Maintenance and Operation fund beginning fund balance includes the revolving account cash balance of 647,845 at 7/1/25.

(2) Object 1940—Government Property Lease Excise Tax revenue included on line 29 is 0.

(3) The Maintenance and Operation fund ending fund balance includes the revolving account cash balance of 559,266 at 6/30/26.

(4) Debt Service fund, interest expenditures amount \$,719,250.

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.		31,192,861	9,790,209	1,051,166	362,442	16,860	46,152,651	42,413,538	40,648,109	4.3%
2000 Support services											
2100 Students	2.		4,395,172	1,494,350	243,962	59,877	8,287	6,186,667	6,201,648	5,781,009	7.3%
2200 Instructional staff	3.		3,099,667	901,939	39,345	12,109	1,127	3,877,257	4,054,187	3,670,735	10.4%
2300 General administration	4.		1,181,068	405,093	281,748	10,574	33,697	1,830,623	1,912,180	1,876,253	1.9%
2400 School administration	5.		5,725,541	1,822,790	184,499	97,012	15,072	7,643,266	7,844,914	7,143,619	9.8%
2500 Central services	6.		2,019,007	715,304	689,889	136,468	87,055	3,737,960	3,647,722	3,784,716	-3.6%
2600 Operation & maintenance of plant	7.		3,720,236	1,497,442	7,527,252	1,572,372	2,189	13,374,565	14,319,491	11,970,110	19.6%
2900 Other	8.		0	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	9.		313,082	126,935	0	3,115	0	406,267	443,132	447,372	-0.9%
610 School-sponsored cocurricular activities	10.		219,751	42,624	0	0	5,510	378,089	267,885	249,475	7.4%
620 School-sponsored athletics	11.		730,789	111,692	62,813	38,438	39,118	999,811	982,850	860,546	14.2%
630 Other instructional programs	12.		0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other programs	13.		130,777	47,274	0	0	0	151,611	178,050	343,878	-48.2%
Subtotal (lines 1-13)	14.		52,727,951	16,955,652	10,080,673	2,292,407	208,915	84,738,767	82,265,597	76,775,822	7.2%
200 and 300 Special education											
1000 Instruction	15.		16,053,917	5,554,787	336,509	53,687	0	21,366,839	21,998,900	19,861,797	10.8%
2000 Support services											
2100 Students	16.		4,175,617	1,163,736	228,080	16,489	0	5,493,182	5,583,923	4,892,361	14.1%
2200 Instructional staff	17.		1,268,180	397,517	112,849	11,552	1,388	1,765,264	1,791,486	1,699,919	5.4%
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	7,510	0	0	7,465	7,510	10,620	-29.3%
2600 Operation & maintenance of plant	21.		7,172	1,436	3,407	281	2,575	9,764	14,871	6,280	136.8%
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.		21,504,886	7,117,475	688,355	82,010	3,963	28,642,514	29,396,690	26,470,977	11.1%
400 Pupil transportation	25.		6,585,824	2,478,856	1,240,808	1,610,780	0	12,141,629	11,916,269	11,652,957	2.3%
510 Desegregation											
(from districtwide desegregation expenditures, page 2, line 44)	26.		0	0	0	0	0	0	0	0	0.0%
530 Dropout prevention programs											
1000 Instruction	27.		0	0	0	0	0		0	0	0.0%
2000-3000 Support serv. & oper. of noninstructional serv.	28.		0	0	0	0	0		0	0	0.0%
Subtotal (lines 27 and 28)	29.		0	0	0	0	0	0	0	0	0.0%
540 Joint career and technical education and vocational education center	30.		0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading program	31.		369,127	155,949	13,413	1,158	90	486,135	539,736	348,464	54.9%
Total expenditures (lines 14, 24-26, 29-31)	32.		81,187,788	26,707,933	12,023,249	3,986,355	212,967	126,209,045	124,118,292	115,248,220	7.7%

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

200,000

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.	12,761,765											
Interest income and other revenues	2.	54,580											
Total revenues (lines 1 and 2)	3.	12,816,345											
Expenditures													
1000 Instruction	4.		8,949,962	1,772,399	0	0	0	0	11,593,575	10,722,361	10,256,841	4.5%	
2100 Support services - students	5.		737,312	146,128	0	0	0	0	675,000	883,440	900,399	-1.9%	
2200 Support services - instructional staff	6.		605,313	151,877	0	0		0	675,000	757,190	748,754	1.1%	
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.		10,292,587	2,070,404	0	0	0	0	12,943,575	12,362,991	11,905,994	3.8%	
Total Classroom Site Fund	13.	402,642	12,816,345	10,292,587	2,070,404	0	0	0	13,144,852	12,362,991	11,905,994	3.8%	855,996

FY 2026 budgeted carryforward amount (included in total budget expenditures on line 13)

201,277

Unrestricted Capital Outlay (610) Fund—Expenditures

Expenditures			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	1,027,360		1,033,905			0	2,278,853	2,061,265	1,750,469	17.8%
2000 Support services												
2100, 2200 Students and instructional staff	3.	0	46,780	339,261	38,359			0	402,148	424,401	326,693	29.9%
2300, 2400, 2500, 2900 Administration	4.	0		808,788	81,812		0	0	680,876	890,600	1,342,050	-33.6%
2600 Operation & maintenance of plant	5.	0		44,708	205,555			0	227,902	250,263	363,169	-31.1%
2700 Student transportation	6.	0		51,936	5,943			0	11,618	57,879	71,015	-18.5%
3000 Operation of noninstructional services	7.	0		14,572	2,132			0	16,704	16,704	20,292	-17.7%
4000 Facilities acquisition and construction	8.	0		0	0			632,466	684,081	632,466	538,487	17.5%
5000 Debt service	9.					8,239	0		8,239	8,239	143,773	-94.3%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	1,074,140	1,259,265	1,367,707	8,239	0	632,466	8,768,181	4,341,817	4,555,948	-4.7%

FY 2026 budgeted carryforward amount (included in total budget expenditures on line 10) 4,457,760

(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 125,000 Actual 308,018

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.	8,768,181	4,341,817	40,156,325	16,293,420	7,000,000	702,466	4,500,000	1,162,391	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.	1,360,421	568,590	10,000,000	8,758,073	5,000,000	645,337	3,750,000	1,157,336	4.
6655 Short-term noninstructional software subscription	5.	100,000	1,259,265	0	188,468	0	0	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	1,198,080	1,000,000	0	0	0	7.
6731, 6732, 6733, and 6740 Furniture and equipment	8.	900,000	383,204	5,000,000	2,706,839	1,000,000	45,017	0	0	8.
6734, 6735, 6736 and 6741 Vehicles	9.	200,000	0	2,000,000	1,367,328	0	0	0	0	9.
6737, 6738, 6739 and 6742 Technology-related hardware and software	10.	1,750,000	984,503	16,906,325	1,347,637	0	0	0	0	10.
6831, 6832, 6833 Redemption of principal	11.	0	8,239	0	0	0	0	0	0	11.
6841, 6842, 6843, 6850, 6860 Interest	12.	0	0	0	0	0	0	0	0	12.
Total (lines 2-12)	13.	4,310,421	3,203,800	40,156,325	15,566,426	7,000,000	690,354	4,500,000	1,157,336	13.
Total amounts reported on lines 2 through 12 above for:										
Renovation	14.	500,000	568,590	8,000,000	1,198,080			0	0	14.
New construction	15.	50,000	0	9,000,000	8,758,073	5,000,000	645,337	0	0	15.
Other	16.	3,760,421	2,635,210	23,156,325	5,610,273	2,000,000	45,017	4,500,000	1,157,336	16.
Total (lines 14-16)	17.	4,310,421	3,203,800	40,156,325	15,566,426	7,000,000	690,354	4,500,000	1,157,336	17.

Funds 610, 630, 695, and 620

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

\$	411
\$	0

Capital assets as of June 30, 2026	
Land and improvements	43,751,069 1.
Buildings and improvements	234,638,690 2.
Furniture, equipment, vehicles, and technology	25,594,891 3.
Construction in progress	7,461,494 4.
Total	311,446,144 5.

Federal and State Projects

Federal projects

	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		
100-130 ESEA Title I - Helping Disadvantaged Children	1. (243,566)	2,527,264	(83,621)	2,000,000	2,440,152	(240,075)	Special revenue	1.
140-150 ESEA Title II - Prof. Development and Technology	2. 0	313,208	(14,853)	600,000	402,612	(104,257)	Special revenue	2.
160 ESEA Title IV - 21st Century Schools	3. 0	599,079	(40,447)	700,000	1,093,160	(534,528)	Special revenue	3.
170-180 ESEA Title V - Promote Informed Parent Choice	4. 0	0	0	0	0	0	Special revenue	4.
190 ESEA Title III - Limited English & Immigrant Students	5. 0	18,116	(621)	45,000	17,603	(107)	Special revenue	5.
200 ESEA Title VII - Indian Education	6. 3,416	39,503	0	40,000	31,303	11,615	Special revenue	6.
210 ESEA Title VI - Flexibility and Accountability	7. 0	0	0	0	0	0	Special revenue	7.
220 IDEA Part B	8. (1,806)	2,933,405	(12,315)	3,150,000	2,919,284	0	Special revenue	8.
230 Johnson-O'Malley	9. (129)	11,358	(398)	50,000	10,831	0	Special revenue	9.
240 Workforce Investment Act	10. 0	0	0	0	0	0	Special revenue	10.
250 AEA - Adult Education	11. 0	0	0	0	0	0	Special revenue	11.
260-270 Vocational Education - Basic Grants	12. 0	248,749	(5,686)	300,000	243,063	0	Special revenue	12.
280 ESEA Title X - Homeless Education	13. (113)	63,839	(2,204)	90,000	61,522	0	Special revenue	13.
290 Medicaid Reimbursement	14. 3,574,924	2,616,570	(83)	4,500,000	2,066,983	4,124,428	General	14.
349 National Forest Fees	15. 0	0	0	0	0	0	Special revenue	15.
353 Taylor Grazing Fees	16. 0	0	0	0	0	0	Special revenue	16.
374 E-Rate	17. (144,200)	303,490	0	600,000	348,774	(189,483)	General	17.
378 Impact Aid	18. 0	0	0	0	0	0	Special revenue	18.
300-399 Other Federal Projects	19. 0	97,974	(1,069)	5,000,000	99,805	(2,900)	Special revenue	19.
699 Federal Impact Aid (Construction)	20. 0	0	0	0	0	0	Capital projects	20.
Total federal project funds (lines 1-20)	21. 3,188,526	9,772,556	(161,297)	17,075,000	9,735,091	3,064,693		21.
Total COVID-19 federal relief funds included in lines above	22. 0	0	0		0	0		22.

State projects

400 Vocational Education	23. 0	139,953	0	200,000	139,953	0	Special revenue	23.
410 Early Childhood Block Grant	24. 0	0	0	0	0	0	Special revenue	24.
420 Ext. School Yr. - Pupils with Disabilities	25. 0	0	0	0	0	0	Special revenue	25.
425 Adult Basic Education	26. 0	0	0	0	0	0	Special revenue	26.
430 Chemical Abuse Prevention Programs	27. 0	0	0	0	0	0	Special revenue	27.
435 Academic Contests	28. 0	0	0	0	0	0	Special revenue	28.
450 Gifted Education	29. 0	0	0	0	0	0	Special revenue	29.
456 College Credit Exam Incentives	30. 16,203	33,380	0	90,000	49,040	543	Special revenue	30.
460 Environmental Special Plate	31. 0	0	0	0	0	0	Special revenue	31.
465-499 Other State Projects	32. 0	334,708	0	750,000	378,207	(43,498)	Special revenue	32.
Total State project funds (lines 23-32)	33. 16,203	508,041	0	1,040,000	567,199	(42,955)		33.
Total federal and State projects (lines 21 and 33)	34. 3,204,729	10,280,597	(161,297)	18,115,000	10,302,291	3,021,738		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	83,621	1.
2.	0	14,853	2.
3.	0	40,447	3.
4.	0	0	4.
5.	0	621	5.
6.	0	0	6.
7.	0	0	7.
8.	0	12,315	8.
9.	0	398	9.
10.	0	0	10.
11.	0	0	11.
12.	0	5,686	12.
13.	0	2,204	13.
14.	0	83	14.
15.	0	0	15.
16.	0	0	16.
17.	0	0	17.
18.	0	0	18.
19.	0	1,069	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 including transfers and unusual or infrequent items.	Expenditures		Ending fund balance
				Budget	Actual	
Other funds	Actual	Actual	Actual			Actual
020 Instructional Improvement	1. 567,442	1,044,844		1,140,000	1,337,487	274,798 1.
050 County, City, and Town Grants	2. 0	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. 411,715	59,651	0	300,000	45,950	425,416 5.
515 Civic Center	6. 899,925	425,295	0	1,600,000	432,521	892,699 6.
520 Community School	7. 2,393,240	3,804,528	0	250,000	4,346,163	1,851,605 7.
525 Auxiliary Operations	8. 1,886,189	2,153,715	0	1,500,000	2,097,316	1,942,588 8.
526 Extracurricular Activities Fees Tax Credit	9. 0	0	0	1,000,000	0	0 9.
530 Gifts and Donations	10. 1,357,082	637,457	83	3,500,000	1,365,655	628,966 10.
535 Career & Technical Education Projects	11. 0	0	0	0	0	0 11.
540 Fingerprint	12. 743	3,960	0	20,000	3,982	720 12.
545 School Opening	13. 0	0	0	0	0	0 13.
550 Insurance Proceeds	14. 269,341	3,310	27,126	500,000	218,152	81,624 14.
555 Textbooks	15. 43,664	6,060	0	10,000	18,562	31,162 15.
565 Litigation Recovery	16. 10,252	9,588	0	50,000	2,050	17,789 16.
570 Indirect Costs	17. 240,396	7,270	161,214	250,000	180,173	228,707 17.
575 Unemployment Insurance	18. 202,993	6,588	0	200,000	0	209,581 18.
580 Teacherage	19. 0	0	0	0	0	0 19.
585 Insurance Refund	20. 171,853	98,860	0	250,000	107,392	163,321 20.
590 Grants and Gifts to Teachers	21. 0	0	0	0	0	0 21.
595 Advertisement	22. 6,177	200	0	7,000	0	6,377 22.
596 Career Technical Education	23. 150,066	1,625,996	0	2,000,000	1,469,908	306,154 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. 54,258	1,728	0	100,000	1,951	54,035 27.
665 Energy and Water Savings	28. 8,060	334,282	1,706,715	2,350,000	1,997,531	51,527 28.
686 Emergency Deficiencies Correction	29. 0	0	0	0	0	0 29.
691 Building Renewal Grant	30. (152,697)	4,958,952	0	8,000,000	4,765,949	40,306 30.
695 New School Facilities	31. (745,955)	1,110,947		7,000,000	702,466	(337,475) 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. 1,117,290	1,113,512		1,250,000	1,102,735	1,128,067 35.
855 Employee Insurance Program Withholdings	36. 81,037	106,394	0	0	0	187,431 36.
865 State Income Tax Withholdings	37. 0	0	0	0	0	0 37.
900-949 Enterprise Funds	38. 0	0	0	0	0	0 38.
	39. 0	0	0	0	0	0 39.
Internal Service Funds 950-989						
	1. 0	0	0	0	0	0 1.
	2. 0	0	0	0	0	0 2.
	3. 0	0	0	0	0	0 3.
Chromobook Insurance	4. 61,604	101,597	0	250,000	41,811	121,390 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	600,000	992,939 1.
Class size reduction	0	0 2.
Dropout prevention programs	140,000	178,458 3.
Instructional improvement programs	400,000	166,090 4.
Total expenditures (lines 1-4)	1,140,000	1,337,487 5.
Total expenditures from accounting data		1,337,487 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	1. 0
2. 0	2. 0
3. 0	3. 0
4. 0	4. 0
5. 0	5. 0
6. 0	6. 0
7. 0	7. 0
8. 36,061	8. 36,061
9. 0	9. 0
10. 47,861	10. 47,778
11. 0	11. 0
12. 0	12. 0
13. 0	13. 0
14. 27,126	14. 0
15. 0	15. 0
16. 0	16. 0
17. 161,214	17. 0
18. 0	18. 0
19. 0	19. 0
20. 0	20. 0
21. 0	21. 0
22. 0	22. 0
23. 0	23. 0
24. 0	24. 0
25. 0	25. 0
26. 0	26. 0
27. 0	27. 0
28. 1,706,715	28. 0
29. 0	29. 0
30. 0	30. 0
31. 0	31. 0
32. 0	32. 0
33. 0	33. 0
34. 0	34. 0
35. 0	35. 0
36. 0	36. 0
37. 0	37. 0
38. 0	38. 0
39. 0	39. 0
1. 0	1. 0
2. 0	2. 0
3. 0	3. 0
4. 0	4. 0

District name Marana Unified School District

County Pima

CTDS number 100206000

A. Bonds and short-term debt

1. Bonds outstanding, July 1, 2025	197,780,000	1.
2. Bonds issued during FY 2026	0	2.
3. Bonds retired during FY 2026	(9,115,000)	3.
4. Bonds outstanding, June 30, 2026	188,665,000	4.
5. Short-term debt outstanding, July 1, 2025	12,480,029	5.
6. Short-term debt outstanding, June 30, 2026	10,996,857	6.

B. District assessed valuation and other district information

1. FY 2026 Assessed valuations and tax rates		
a. Primary	70,014,847.0000	Tax rate 3.2747
b. Secondary	42,867,996.0000	Tax rate 2.2026
2. Number of schools		20
3. Actual days in session		178
4. Area of school district (square miles)		550

(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
2. Excessive/unexpected legal expenses	0	0
3. Mitigation or removal of health or safety hazard	0	0

D. Current expenditures by category

1. Classroom instruction excl. supplies (function 1000, except line 2 amount)	82,471,087
2. Classroom supplies (function 1000, object code 6600)	1,507,255
3. Administration (functions 2300, 2400, 2500, & 2900)	13,708,015
4. Support services—students (function 2100)	15,531,763
5. All other support services & operations (functions 2200, 2600, 2700, 3100, & 3400)	44,103,913
6. Total current expenditures	157,322,033
7. Total current expenditures from federal funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	9,228,204
8. Total current expenditures from state and local funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	148,093,829

E. Other long-term debt

1. Other principal (object 6832)	1,458,346
2. Other interest (object 6842)	460,669
3. Instructional software subscriptions (more than 12 months) principal (object 6833)	71,824
4. Instructional software subscriptions (more than 12 months) interest (object 6843)	0
5. Did the district enter into any new financed purchase agreements or more than 12-month lease agreements or software subscriptions during the fiscal year? (yes or no)	No

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

0

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

0

H. Cash and investments held at June 30, 2026

1. Sinking funds	10,795,154
2. Bond funds	11,521,916
3. Other funds, except for any employee retirement funds	21,566,858

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

1. Average salary of all teachers employed in FY 2026	61,052
2. Average salary of all teachers employed in FY 2025	62,777
3. Increase in average teacher salary from prior year	(1,725)
4. Percentage increase	-2.7%

Comments on average salary calculation (optional):

Prior calculations did not remove Fine Arts and Athletic compensation. All employees (including teachers) received a 5% raise from the FY25 to the FY26. MUSD also saw veteran teachers leave, reducing out TEI.

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

- Substitute teachers (functions 1000, 2213 & 3300, object codes 6105-6109)
- Classroom teacher base salaries (functions 1000 & 3300, object codes 6110-6114)
 - Classroom teachers in their first 3 years as defined by A.R.S. §15-941(E)
 - Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)
- Classroom teacher performance pay (functions 1000 & 3300, object codes 6115-6119)
- Classroom teacher payments not related to additional duties (function 1000 & 3300, object codes 6120-6129)
- Classroom teacher payments related to additional duties (all functions, object cods 6130-6139)
- Other certified staff (all functions, object codes 6140-6149)

Salaries	FTE
1,465,817	
43,029,097	805.05
7,240,330	124.00
35,788,767	681.05
3,108,756	
2,536,574	
1,848,599	
15,392,195	

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:

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

Yes

No

8. Total certified salary payments from accounting data

67,381,039

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
28	45	62	76	79	78	74	39	43	51	43	28	40	686
25	29	34	50	48	34	41	31	43	31	37	40	37	480
23	20	38	37	57	47	39	34	36	44	25	29	44	473
76	94	134	163	184	159	154	104	122	126	105	97	121	1,639

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	
24,021,905	25,780,181	1.
1,250,000	1,235,122	2.
5,000	0	3.
663,609	863,780	4.
0	0	5.
52,000	441,552	6.
500,000	0	7.
2,150,000	1,076,055	8.
28,642,514	29,396,690	9.

10. IEP required pupil transportation costs
coded within program 400

2,350,000	2,330,591	10.
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C. Maintenance and Operation expenditures for
gifted pupils (elementary, secondary, and total)

Actual expenditures for all gifted programs:

K-8	\$	1,360,689
9-12	\$	130,912
Total	\$	1,491,601

D. Expenditures for audit services

	Budget	Actual	
1. Nonfederal audit expenditures - M&O fund	6350	50,600	1.
2. Federal audit expenditures - all funds	6330	4,400	2.
		4,950	

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

Actual expenditures made in FY 2026

\$	0
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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
397,054
0
0
11,984
0
409,038

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
34,315,706
24,669,752
7,706,788
1,914,397
2,031,450

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.	61,391,752	18,490,160	1,840,116	2,600,015	3,608,346	51,429				700,780	0	88,682,598
2000 Support services													
2100 Students	2.	11,071,310	3,271,565	697,364	641,385	110,072	2,757				76,720	0	15,871,172
2200 Instructional staff	3.	6,326,789	1,844,266	419,169	426,466	120,699	3,643				26	0	9,141,058
2300 General administration	4.	1,181,068	405,093	281,748	14,154	2,923	33,618	2,050			530	0	1,921,183
2400 School administration	5.	5,725,541	1,822,790	238,618	126,631	281,016	15,072				0	0	8,209,667
2500, 2900 Central services, other	6.	2,090,131	736,750	731,943	1,087,851	657,568	119,559		0		22	16,576	5,440,400
2600 Operation and maintenance of plant	7.	3,825,433	1,525,003	8,378,667	3,147,251	1,148,188	184,129				0	3,600	18,212,272
2700 Student transportation	8.	6,598,117	2,481,264	1,347,446	1,695,348	1,536,280	0				0		13,658,455
3000 Operation of noninstructional services													
3100 Food service operations	9.	2,098,392	798,668	2,595	3,096,932	226,263	20,270				91	0	6,243,212
3200 Enterprise operations	10.	0	0	0	0	0	0				0	0	0
3300 Community services operations	11.											4,309,901	4,309,901
3400 Bookstore operations	12.	224,072	88,003	0	227,445	6,122	144				0	0	545,786
Total (lines 1-12)	13.	100,532,604	31,463,561	13,937,666	13,063,479	7,697,476	430,621	2,050	0		778,170	4,330,078	172,235,704
From federal funds	14.	6,136,034	1,798,608	452,586	3,961,915	806,015	12,477	0	5,294	0	2,114	13,175,042	
From state and local sources	15.	94,396,571	29,664,953	13,485,080	9,101,564	6,891,461	418,145	2,050		0	772,876	4,327,963	159,060,662
4000 Facilities acquisition and construction	16.	0	0	17,947,535	0	1,198,080	0				0	165,773	19,311,389
5000 Debt service	17.								10,645,170	9,179,919		0	19,825,089

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)	36,408,362	1,085,903	1,872,938	0	1.
2. Special education (programs 200-230, 250, 512, 514, and 515)	8,828,462	269,237	850,720	0	2.
3. Vocational ed. and CTED (programs 270, 300-399, and 540)	2,148,469	17,613	0	0	3.
4. Other (programs 240, 260, 265, 513, and 530)	1,658,910	48,345	0	0	4.
5. Cocurricular activities, athletics, and other (program 600-630)	552,419	12,135	0	0	5.

Other items (funds 001-799, excluding 575)

6. Textbooks used for instruction (function 1000, object 6640)	0	6.
7. Number of FTE-certified teachers	805	7.
8. Number of FTE-contract teachers	16	8.

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

1. 6410-6411 Utility services	854,884	1.
2. 6620-6629 Energy	2,012,675	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		2.
3. 6880 Sub-awards	0	3.

Revenue from selected federal sources

1. ESEA Title IV - Student Support and Academic Enrichment Grants	0	1.
2. ESEA Title IV - 21st Century Community Learning Centers	344,450	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	173,321	4,322,530	4,495,851	3.
4. Function 3300-Community Service Operations (program 900)	173,321			4.

Property detail for function 4000 (funds 001-799, excluding 575)

1. 6710 Land and Improvements	0	1.
2. 6720 Buildings and Improvements	1,198,080	2.
3. 6731-42 Equipment	0	3.
4. Total (lines 1-3)	1,198,080	4.
5. 6450 Construction	17,529,819	5.

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

1. 6340 Technical services	590,828	1.
2. 6432 Technology-related repairs and maintenance	33,898	2.
3. 6443 Rental of computers and related equipment	0	3.
4. 6531 Telecommunications	757,375	4.
5. 6641-43 Software reported in library books, textbooks, or instructional aids	1,539,722	5.
6. 6650 and 6655 Supplies—technology-related and short-term noninstructional software subscriptions	1,830,329	6.
7. 6737-38 Technology-related hardware & software (less than \$5,000)	2,550,238	7.
8. Subtotal (lines 1-7)	7,302,390	8.
9. 6739 & 6742 Technology-related hardware & software (\$5,000 or more)	304,498	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	71,824	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	266,641	1.
2. Function 2220 Library/media services	234,451	2.

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

1. Object 664X, functions 1000 and 2220	1,539,452	1.
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Additional information for National Public Education Financial Survey (NPEFS) reporting of COVID-19 federal relief funds

		Programs 100-630										Programs 700-900	Total
		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and fees 6810	Judgments against a district 6820	Interest on short term debt 6850	Miscellaneous 6890	Other 6800	All object codes (excluding 6900)	
Current expenditures from COVID-19 federal relief funds													
1000 Instruction	1.	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
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)	1,151,547	1,151,547		
2. Elementary and secondary school emergency relief funds (ESSER II)	4,777,044	4,777,044	0	
3. Elementary and secondary school emergency relief funds (ESSER III)	10,806,025	10,805,206	0	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	260,708	0	0
7. Total	20,236,330	20,235,511	0	819

Total FY 2026 expenditures + other financing uses 0

Food Service

		Fund 510	
		Actual	
Beginning fund balance (1)	1.	1,236,331	1.
Revenues			
1500 Investment income	2.	33,107	2.
1600 Food service	3.	1,303,847	3.
Other local Sales	4.	293	4.
3200 Restricted revenue received from State	5.	0	5.
4500 Restricted revenue rec. from fed. gov.	6.	3,803,125	6.
4900 Revenue for/on behalf of the district	7.	0	7.
Total revenue (lines 2-6)	8.	5,140,371	8.
5000 Other financing sources and fund transfers-in	9.	0	9.
Total available (lines 1, 7, and 8)	10.	6,376,702	10.

A. Number of operating months 9

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
426,921	940,348	0	110,874
2,343	4,972	0	0
3,336	7,017	24,685	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	P-6	7-8	9-12	Adult
2. Reduced lunch	0.00	0.00	0.00	
3. Reduced snack	0.40	0.40	0.40	
4. Paid breakfast	0.00	0.00	0.00	
5. Paid lunch	1.00	1.00	1.50	1.50
6. Paid snack	2.75	2.90	3.60	3.50
	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
420,604.00	929,186.00	0.00	109,672.00
1,303.00	4,403.00	0.00	0.00
3,364.00	7,244.00	25,418.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00

Expenditures	
6150 Classified salaries	
6200 Employee benefits	
6400 Purchased property services	
6570 Food service management	
6591 Services purchased from other AZ districts	
6610 General supplies (nonfood items)	
6620 Energy	
6631 USDA Commodities (excluding freight)	
6632 USDA Commodities (freight only)	
6633 Other food	
6634 Storage costs for USDA Commodities	
6700 Property (excluding 6731-42)	
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 <i>N/A</i>	
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.	1,963,116	6,716	0
12.	750,666	48,002	0
13.	10,914	0	0
14.	0	0	
15.	0	0	
16.	108,423	248	0
17.	4,788	0	
18.	0		
19.	0		
20.	2,892,363		
21.	0		
22.			0
23.	12,254		0
24.	0		0
25.	0		0
26.	0		
27.	115,999	128,561	0
28.	6,450,000	5,858,522	183,526
29.	0		
30.	0		
31.	5,858,522		
32.	518,180		

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 14 above)	0

I certify that the Annual Financial Report of Marana Unified School District, Pima County, for fiscal year 2026 was approved by the Governing Board on 10/15/2026, 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	2025	2026
Attending	12,594.6320	12,602.8162
2026 Tax Rates:	Primary	Secondary
	3.2747	2.2026

Kathryn Mikronis
President of the Governing Board

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

Fund/program	Beginning fund balance	Revenues	Net other financing sources and uses including transfers	Budgeted expenditures	Actual expenditures	Ending fund balance	Fund types
Regular Education				84,738,767	82,265,597		
Special Education				28,642,514	29,396,690		
Pupil Transportation				12,141,629	11,916,269		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				486,135	539,736		
Budget-controlled funds (A.R.S. §§15-304 and 15-977)							
Maintenance and Operation total	(559,266)	127,022,118	(1,706,715)	126,209,045	124,118,292	637,845	General
Classroom Site Funds	402,642	12,816,345		13,144,852	12,362,991	855,996	Special revenue
Unrestricted Capital Outlay	6,138,312	3,952,921	0	8,768,181	4,341,817	5,749,416	General
Adjacent Ways	2,363,839	1,285,881	0	4,500,000	1,162,391	2,487,329	Capital projects
Federal projects	3,188,526	9,772,556	(161,297)	17,075,000	9,735,091	3,064,693	
State projects	16,203	508,041	0	1,040,000	567,199	(42,955)	
Cash-controlled funds (A.R.S. §15-304)							
Instructional Improvement	567,442	1,044,844		1,140,000	1,337,487	274,798	Special revenue
Bond Building	27,815,336	0	0	40,156,325	16,293,420	11,521,916	Capital projects
Condemnation	54,258	1,728	0	100,000	1,951	54,035	Special revenue
Energy and Water Savings	8,060	334,282	1,706,715	2,350,000	1,997,531	51,527	General
New School Facilities	(745,955)	1,110,947		7,000,000	702,466	(337,475)	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	411,715	59,651	0	300,000	45,950	425,416	Special revenue
Food Service	1,236,331	5,140,371	0	6,450,000	5,858,522	518,180	Special revenue
Civic Center	899,925	425,295	0	1,600,000	432,521	892,699	Special revenue
Community School	2,393,240	3,804,528	0	250,000	4,346,163	1,851,605	Special revenue
Auxiliary Operations	1,886,189	2,153,715	0	1,500,000	2,097,316	1,942,588	Special revenue
Extracurricular Activities Fees	0	0	0	1,000,000	0	0	Special revenue
Gifts and Donations	1,357,082	637,457	83	3,500,000	1,365,655	628,966	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	743	3,960	0	20,000	3,982	720	Special revenue
School Opening	0	0	0	0	0	0	General
Insurance Proceeds	269,341	3,310	27,126	500,000	218,152	81,624	Special revenue
Textbooks	43,664	6,060	0	10,000	18,562	31,162	Special revenue
Litigation Recovery	10,252	9,588	0	50,000	2,050	17,789	Special revenue
Indirect Costs	240,396	7,270	161,214	250,000	180,173	228,707	General
Unemployment Insurance	202,993	6,588	0	200,000	0	209,581	Special revenue
Teacherage	0	0	0	0	0	0	Special revenue
Insurance Refund	171,853	98,860	0	250,000	107,392	163,321	Special revenue
Grants and Gifts to Teachers	0	0	0	0	0	0	Special revenue
Advertisement	6,177	200	0	7,000	0	6,377	Special revenue
Career Technical Education	150,066	1,625,996	0	2,000,000	1,469,908	306,154	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	12,135,088	16,499,316	0	22,000,000	17,839,250	10,795,154	Debt service
Emergency Deficiencies Correction	0	0	0	0	0	0	Capital projects
Building Renewal Grant	(152,697)	4,958,952	0	8,000,000	4,765,949	40,306	Capital projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt service
Student Activities	1,117,290	1,113,512	0	1,250,000	1,102,735	1,128,067	Special revenue
Employee Insurance Program Withholdings	81,037	106,394	0	0	0	187,431	
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	61,604	101,597	0	250,000	41,811	121,390	Internal services
Total	61,771,682	194,612,283	27,126	270,870,403	212,516,728	43,894,363	

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

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

A. Ending fund balance amounts and planned uses

Current year beginning fund balance																
1	FY 2026 AFR beginning fund balance	(559,266)	6,138,312	3,679,180	0	27,815,336	2,363,839	(898,652)	402,642	(225,995)	10,778,559	12,135,088	0	0	61,604	61,690,646
Current year ending fund balance																
2	Total FY 2026 ending fund balance	637,845	5,749,416	4,215,178	0	11,521,916	2,487,329	(297,169)	855,996	(913,207)	8,533,084	10,795,154	0	0	121,390	43,706,933
FY 2026 ending fund balance details:																
3 a	Fund deficit	0	0	0	0	0	0	(297,169)	0	(913,207)	0	0	0	0	0	(1,210,376)
3 b	Fund balance exceeding budget capacity in budget-controlled funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 c	Planned to be spent in FY 2027 to support budgeted spending	637,845	1,000,000	0	0	11,000,000	0	0	600,000	0	0	0	0	0	100,000	13,337,845
3 d	Maintained for debt retirement after FY 2027										0	10,795,154	0	0	0	10,795,154
3 e	Maintained for capital projects after FY 2027		4,749,416	0	0	0	0	0	0	0	0	0	0	0	0	4,749,416
3 f	Maintained for retirement contributions after FY 2027	0	0	0	0	521,916	2,487,329	0	0	0	0	0	0	0	0	3,009,245
3 g	Maintained for self-insurance or OPEB after FY 2027														0	0
3 h	Maintained for future financial stability	0	0	4,215,178	0	0	0	0	255,996	0	8,535,035		0	0	21,390	13,027,599
3 i		0	0	0	0	0	0	0	0	0	0		0	0	0	0
3 j		0	0	0	0	0	0	0	0	0	0		0	0	0	0
3 k	Total FY 2026 ending fund balance	637,845	5,749,416	4,215,178	0	11,521,916	2,487,329	(297,169)	855,996	(913,207)	8,535,035	10,795,154	0	0	121,390	43,708,883
FY 2026 ending fund balance classification																
4 a	Nonspendable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 b	Restricted	0	0	0	0	521,916	2,487,329	0	855,996	0	0	10,795,154	0	0	0	14,660,395
4 c	Committed	637,845	0	0	0	11,000,000	0	(297,169)	0	(913,207)	0	0	0	0	0	10,427,469
4 d	Assigned	0	0	4,215,178	0	0	0	0	0	0	8,535,035	0	0	0	121,390	12,871,603
4 e	Unassigned	0	5,749,416	0	0	0	0	0	0	0	0	0	0	0	0	5,749,416
4 f	Total (amount must agree to line 3 k above)	637,845	5,749,416	4,215,178	0	11,521,916	2,487,329	(297,169)	855,996	(913,207)	8,535,035	10,795,154	0	0	121,390	43,708,883

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

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

If question 1 was answered yes, complete the table below to describe the District's specific FY 2026 targeted and actual fund balance reserve amounts and methods used to establish those targeted fund balance reserve amounts. Type "n/a" in any unused cells to clear orange shading.

Fund(s)	Targeted FY 2026 fund balance reserve amount(s)	Actual FY 2026 fund balance reserve amount(s)	Method used to establish a targeted fund balance reserve amount
Total:	0	0	

3. The District plans to take the following actions related to its ending fund balance in FY 2027 and thereafter:

We are down in enrollment, so may need to pull from these reserves in FY27.