



MEMORANDUM

February 18, 2026

To: Jennifer Allen, Chair, District 3
Dr. Matt Heinz, Vice Chair, District 2
Rex Scott, Member, District 1
Steve Christy, Member, District 4
Andrés Cano, Member, District 5

RE: Treasurer's monthly financial statement for January 2026.

The Treasurer's Office is submitting to the Pima County Board of Supervisors the monthly financial report for all monies received and disbursed, as well as ending cash balance.

Jake Martin
Pima County Chief Deputy Treasurer

Cc: Jan Leshar

Pima County Treasurer's Office

Monthly Financial Report

Pursuant to ARS 11-501, the Pima County Treasurer's Office shall submit to the Pima County Board of Supervisors a monthly Financial Report for all monies received and disbursed. **The Financial Report is for information purposes only and has not been audited.** The monthly Financial Report is compiled from electronically generated reports.

The Treasurer's Office serves the taxpayers and citizens of Pima County. It is responsible for the collection of both real and personal property taxes levied by the county, school districts, municipalities, fire districts, community college and other special taxing districts. This includes receiving, investing and safeguarding the public funds. The Treasurer's Office also serves as the bank for school districts and special taxing districts in the county.

Accounting Policies: The Treasurer's Office Financial Report is prepared on a cash basis of reporting. Under the cash basis receipts and disbursements are recorded when received and paid. Certain methods of payment, paper warrants, ACH and wire transfers, for example, may take several days to clear the bank account and are considered pending when reconciling with the bank cash balance.

For the purpose of presenting information in the monthly Financial Report, the financial transactions have been aggregated and summarized. School Districts include the three independent districts, TUSD, Sunnyside and Sahuarita Unified as well as the districts under the umbrella of the Superintendent of Schools. Municipalities include the City of Tucson and the City of South Tucson, which are the only two that levy property tax. Community Facilities Districts are consolidated under the Other Special Districts. County and County Controlled Districts include the County, Library District, Flood District, etc.

Collections other than taxes include fees, fines, penalties, revenue from federal and state sources, interest on delinquent taxes, etc. Outflow considerations are for payroll, vendor payments, and other approved expenditures. The Treasurer's Office holds a cash account for 'deferred tax collection' which are tax collections that have not been disbursed and are considered a liability.

The Treasurer's Office maintains physical (paper) and digital records of every transaction.

Jake Martin,
Chief Deputy Treasurer

TREASURER'S FINANCIAL REPORT

Jan-26

Real and Personal Property Taxes

Received

000	Treasurer	0.00
100	County and County Controlled Districts	9,081,823.47
200	State	263,507.95
300	Municipalities	6,795,086.59
400	School Districts	8,102,845.25
500	Fire Districts	2,234,008.22
600	Special Lighting Districts	0.00
700	Irrigation Districts	28,275.32
800	Community College District	2,143,281.99
900	Other Special Districts	60,657.70

Total Taxes	28,709,486.49
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Collections other than taxes

000	Treasurer Clearing	28,215,375.79
100	County and County Controlled Districts	66,537,001.94
200	State	748,587.11
300	Municipalities	167,282.54
400	School Districts	116,004,883.90
500	Fire Districts	2,587,901.35
600	Special Lighting Districts	476.10
700	Irrigation Districts	1,171,559.56
800	Community College District	86,398.41
900	Other Special Districts	120.94

Total Inflow	244,229,074.13
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Disbursements, Transfers and Warrants (Outflow)

000	Treasurer Clearing	(193,198,917.76)
100	County and County Controlled Districts	(130,804,304.59)
200	State	(2,172,209.62)
300	Municipalities	(2,090,709.13)
400	School Districts	(125,326,565.82)
500	Fire Districts	(9,015,393.87)
600	Special Lighting Districts	0.00
700	Irrigation Districts	(1,373,359.54)
800	Community College District	(6,041,253.23)
900	Other Special Districts	(230,872.94)

Total Outflow	(470,253,586.50)
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Net Inflow / Outflow	-226,024,512.37
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Cash Reconciliation

Beginning Balance - Cash	1,316,531,382.40
Net Inflow / Outflow	-226,024,512.37
Change in amounts held for distribution	22,567,486.21
Pending Clearing as of end of day 1/31/2026	179,182,907.02
Ending Balance - Cash	1,292,257,263.26