



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
2022

SIGNATURE/DATE

Gregory A. Wyman

SIGNATURE/DATE

Shelly Stanger

Julie A. Cook

The Annual Financial Report file(s) for FY 2022 uploaded to the Arizona Department of Education's website on
October 13, 2022 contain(s) the data for the AFR described above.

Date

Gregory A. Wyman

Superintendent Signature

Dr. Gregory A. Wyman
Superintendent (Typed Name)

Julie A. Cook
District Contact Employee

Julie A. Cook

Business Manager Signature

Julie A. Cook
Business Manager (Typed Name)

(480) 987-5302
Telephone Number

jcook@jocombs.org
Email

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$ 28,437,323
2. Classroom Site Funds (from page 3, line 1.3)	\$ 2,895,903
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 1,551,929



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FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

- 1110 Property Taxes
- 1140 Penalties and Interest on Taxes
- 1280 Revenue in Lieu of Taxes
- 1311 Tuition from Individuals Excluding Summer School
- 1312 Tuition from Individuals for Summer School
- 1320 Tuition from Other Arizona Districts
- 1330 Tuition from Out-of-State Districts
- 1340 Tuition from Other Private Sources (Other than Individuals)
- 1350 Tuition from Other Government Sources Within Arizona
- 1360 Tuition from Other Government Sources Outside Arizona
- 1410 Transportation Fees from Individuals
- 1420 Transportation Fees from Other Arizona Districts
- 1430 Transportation Fees from Out-of-State Districts
- 1440 Transportation Fees from Other Private Sources (Other than Individuals)
- 1450 Transportation Fees from Other Government Sources Within Arizona
- 1460 Transportation Fees from Other Government Sources Outside Arizona
- 1500 Investment Income
- Other (Specify) (2) 1980/1990

Subtotal (lines 2-19)

2000 County

- 2110 County School Fund
- 2120 County Equalization Assistance
- 2210 Special County School Reserve Fund
- Other (Specify)

Subtotal (lines 21-24)

3000 State

- 3100 Unrestricted
- 3110 State Equalization Assistance
- 3120 Additional State Aid
- Other (Specify)

Subtotal (lines 26-29)

4000 Federal

- 4100 Unrestricted Revenue Received Directly from the Federal Government
- 4200 Unrestricted 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)

Subtotal (lines 31-36)

Total Fund Revenue (lines 20, 25, 30, and 37)

- 5100 Issuance of Bonds
- 5200 Fund Transfers-In
- Other (Specify)

TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)

Total Expenditures

- 6900 Other Financing Uses and Other Items Including Transfers-Out

TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)

ENDING FUND BALANCE (line 42 minus line 45) (3)

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	
1.	1,937,556	1,556,721	559,770	2,381,448	759,378	1.
2.	6,848,509	365,004	8		3,628,258	2.
3.	0					3.
4.	403,268	21,493	0		213,485	4.
5.	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.	5,748	(288)	735	0	19,762	18.
19.	79,412	4	0	2,780	0	19.
20.	7,336,937	386,213	743	2,780	3,861,505	20.
21.	0	0				21.
22.	1,175,771	67,773				22.
23.	0	0				23.
24.	0	0				24.
25.	1,175,771	67,773				25.
26.	285,417	0				26.
27.	16,991,698	979,426				27.
28.	2,810,396	149,785				28.
29.	0	0			0	29.
30.	20,087,511	1,129,211			0	30.
31.	0					31.
32.	0					32.
33.						33.
33.	0					33.
34.	0					34.
35.	0					35.
36.	0				0	36.
37.	0				0	37.
38.	28,600,219	1,583,197	743	2,780	3,861,505	38.
39.				0	0	39.
40.	0	0	0	0	0	40.
41.	0	0	0	0	0	41.
42.	30,537,775	3,139,918	560,513	2,384,228	4,620,883	42.
43.	28,437,323	1,551,929	0	596,708	4,124,369	43.
44.	558,119	0	0	0	975	44.
45.	28,995,442	1,551,929	0	596,708	4,125,344	45.
46.	1,542,333	1,587,989	10/7/2022 560,513	1,787,520	495,539	46.

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$5,000 at 7/1/21.
- (2) The Government Property Lease Excise Tax revenue included on line 19 is \$0
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$5,000 at 6/30/22.
- (4) Debt Service Fund, interest expenditures amount: \$0

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.	7,151,056	2,237,050	156,325	95,567	6,354	9,759,427	9,646,352	9,490,879	1.6%
2000 Support Services										
2100 Students	2.	920,769	282,642	2,501	9,251	131	1,227,380	1,215,294	1,240,654	-2.0%
2200 Instructional Staff	3.	517,856	147,124	30,483	269	2,852	707,996	698,584	689,521	1.3%
2300 General Administration	4.	350,226	110,402	49,378	4,937	30,626	561,429	545,569	520,657	4.8%
2400 School Administration	5.	1,272,033	361,819	480	10,694	1,520	1,599,798	1,646,546	1,651,224	-0.3%
2500 Central Services	6.	938,140	275,618	69,829	14,882	7,374	1,427,907	1,305,843	1,238,780	5.4%
2600 Operation & Maintenance of Plant	7.	1,466,568	444,036	1,549,448	600,465	1,770	4,749,476	4,062,287	2,915,425	39.3%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	39,601	8,011	0	0	0	84,162	47,612	98,268	-51.5%
610 School-Sponsored Cocurricular Activities	10.	56,760	11,366	0	0	0	68,762	68,126	67,023	1.6%
620 School-Sponsored Athletics	11.	198,838	27,635	1,740	0	20,590	257,497	248,803	249,863	-0.4%
630 Other Instructional Programs	12.	0	0	6,070	5,341	0	15,000	11,411	0	--
700, 800, 900 Other Programs	13.	2,772	540	0	0	0	3,540	3,312	3,513	-5.7%
Regular Education Subsection Subtotal (lines 1-13)	14.	12,914,619	3,906,243	1,866,254	741,406	71,217	20,462,374	19,499,739	18,165,807	7.3%
200 and 300 Special Education										
1000 Instruction	15.	2,524,116	800,262	1,118,341	25	800	4,445,301	4,443,544	4,275,289	3.9%
2000 Support Services										
2100 Students	16.	1,415,231	379,955	457,628	0	0	2,431,106	2,252,814	2,212,252	1.8%
2200 Instructional Staff	17.	1,959	359	0	0	0	1,800	2,318	13,336	-82.6%
2300 General Administration	18.	0	0	0	0	6,000	10,000	6,000	16,393	-63.4%
2400 School Administration	19.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0	0	0	0	0	500	0	105	-100.0%
2600 Operation & Maintenance of Plant	21.	0	0	0	0	0	0	0	0	0.0%
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.	3,941,306	1,180,576	1,575,969	25	6,800	6,888,707	6,704,676	6,517,375	2.9%
400 Pupil Transportation	25.	1,125,052	392,998	180,122	339,403	0	2,171,356	2,037,575	1,256,885	62.1%
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.	1,779	360	0	0	0		2,139	9,689	-77.9%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	0	0	0	0	0		0	0	0.0%
Subtotal (lines 27 and 28)	29.	1,779	360	0	0	0	2,940	2,139	9,689	-77.9%
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.	153,848	39,346	0	0	0	192,886	193,194	156,621	23.4%
Total Expenditures (lines 14, 24-26, 29-31)	32.	18,136,604	5,519,523	3,622,345	1,080,834	78,017	29,718,263	28,437,323	26,106,377	8.9%

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.	3,647,483											
Interest Income and Other Revenues	2.	11,140											
Total Revenues (lines 1 and 2)	3.	3,658,623											
Expenditures													
1000 Instruction	4.		2,069,234	536,040	0	0	0	0	4,811,941	2,605,274	2,085,381	24.9%	
2100 Support Services - Students	5.		61,600	12,282	0	0	0	0	56,868	73,882	16,581	345.6%	
2200 Support Services - Instructional Staff	6.		172,328	44,419	0	0	0	0	295,687	216,747	165,532	30.9%	
2300 Support Services - General Administration	7.				0				0	0	0	0.0%	
2500 Central Services	8.							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			
5000 Debt Service	11.							0	0	0			
Total Expenditures (lines 4-11)	12.		2,303,162	592,741	0	0	0	0	5,164,496	2,895,903	2,267,494	27.7%	
Total Classroom Site Fund	13.	1,805,340	3,658,623	2,303,162	592,741	0	0	0	5,164,496	2,895,903	2,267,494	27.7%	2,568,060

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 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%
Unrestricted Capital Outlay Fund 610 (2)											
1000 Instruction	2.	0	42,904	111,597			1	646,183	154,502	261,240	-40.9%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	0	69,124			0	74,200	69,124	96,573	-28.4%
2300, 2400, 2500, 2900 Administration	4.	0		878,165		0	32	1,149,240	878,197	422,808	107.7%
2600 Operation & Maintenance of Plant	5.	0		162,797			3,323	163,400	166,120	90,156	84.3%
2700 Student Transportation	6.	0		24,448			0	383,150	24,448	21,071	16.0%
3000 Operation of Noninstructional Services	7.	0		75,211			0	75,848	75,211	9,836	664.7%
4000 Facilities Acquisition and Construction	8.	0		9,938			174,389	200,000	184,327	245,608	-25.0%
5000 Debt Service	9.				0	0		0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	42,904	1,331,280	0	0	177,745	2,692,021	1,551,929	1,147,292	35.3%

(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.	2,692,021	1,551,927	2,186,362	596,708	0	0	559,769	0
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0
6450 Construction Services	4.	175,000	172,505	671,171	129,445	0	0	0	0
6710 Land and Improvements	5.	0	0	0	0	0	0	504,198	0
6720 Buildings and Improvements	6.	0	0	500,000	5,580	0	0	0	0
673X Furniture and Equipment	7.	820,549	298,319	326,681	312,413	0	0	0	0
673X Vehicles	8.	422,000	76,077	0	0	0	0	0	0
673X Technology-Related Hardware and Software	9.	993,859	956,885	36,044	31,513	0	0	0	0
6831, 6832 Redemption of Principal	10.	0	0	0	0	0	0	0	0
6841, 6842, 6850, 6860 Interest	11.	0	0	0	0	0	0	0	0
Total (lines 2-11)	12.	2,411,408	1,503,786	1,533,896	478,951	0	0	504,198	0
Total amounts reported on lines 2 through 11 above for:									
Renovation	13.	0	172,505	1,344,918	357,807			504,198	0
New Construction	14.	0	0	0	0	0	0	0	0
Other	15.	2,411,408	1,331,281	188,978	121,144	0	0	0	0
Total (lines 13-15)	16.	2,411,408	1,503,786	1,533,896	478,951	0	0	504,198	0

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, 2022	
Land and Improvements	\$4,895,543 1.
Buildings and Improvements	\$104,926,850 2.
Furniture, Equipment, Vehicles, and Technology	\$5,485,718 3.
Construction in Progress	\$0 4.
Total	\$115,308,111 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
 374 E-Rate
 378 & 699 Impact Aid and Federal Impact Aid (Construction)
 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)
 Total Federal Project Funds (lines 1-17)

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
 457 Results-based Funding
 460 Environmental Special Plate
 465-499 Other State Projects
 Total State Project Funds (lines 20-30)

Total Federal and State Projects (lines 18 and 31)

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL		ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	(95,947)	508,343	0	1,100,000	739,676	(327,280)
2.	(59,649)	130,365	(6,600)	325,000	120,322	(56,206)
3.	(3,314)	32,563	0	150,000	64,659	(35,410)
4.	0	0	0	0	0	0
5.	(349)	13,396	(2,600)	75,000	48,043	(37,596)
6.	0	0	0	0	0	0
7.	0	0	0	0	0	0
8.	(287,556)	291,900	(30,865)	1,100,000	576,772	(603,293)
9.	0	0	0	0	0	0
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	(1,839)	49,942	(2,700)	125,000	100,244	(54,841)
13.	(810)	7,093	(1,000)	30,000	19,704	(14,421)
14.	1,567,574	486,262	0	1,700,000	567,353	1,486,483
15.	83,841	76,364	0	200,000	107,411	52,794
16.	0	0	0	0	0	0
17.	(237,143)	2,538,071	0	11,500,000	2,615,153	(314,225)
18.	964,808	4,134,299	(43,765)	16,305,000	4,959,337	96,005
19.	(237,143)	2,525,982	0		2,613,486	(324,647)
20.	464	27,778	0	40,000	28,102	140
21.	0	0	0	0	0	0
22.	0	0	0	0	0	0
23.	0	0	0	0	0	0
24.	0	0	0	0	0	0
25.	0	0	0	0	0	0
26.	0	0	0	3,327	0	0
27.	1,004	15,000	0	17,000	8,659	7,345
28.	28,807	0	0	30,000	0	28,807
29.	0	0	0	0	0	0
30.	44,714	0	623	550,000	334,463	(289,749)
31.	74,989	42,778	623	640,327	371,224	(253,457)
32.	1,039,797	4,177,077	(43,142)	16,945,327	5,330,561	(157,452)

	OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
1.	0	0
2.	0	6,600
3.	0	0
4.	0	0
5.	0	2,600
6.	0	0
7.	0	0
8.	0	30,865
9.	0	0
10.	0	0
11.	0	0
12.	0	2,700
13.	0	1,000
14.	0	0
15.	0	0
16.	0	0
17.	0	0
19.	0	0

	OTHER FINANCING SOURCES (2)	OTHER FINANCING USES (2)
20.	0	(464)
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.	0	(623)

(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. Currently, there are no allowable transfers to or from any state projects.

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2021	\$40,500,000	1.
2. Bonds issued during FY 2022	0	2.
3. Bonds retired during FY 2022	(2,540,000)	3.
4. Bonds Outstanding, June 30, 2022	\$37,960,000	4.
5. Short-term Debt Outstanding, July 1, 2021	\$0	5.
6. Short-term Debt Outstanding, June 30, 2022	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2022 Assessed Valuations and Tax Rates			
a. Primary	\$266,888,839	Tax Rate	3.7123
b. Secondary	\$266,888,839	Tax Rate	1.4770
2. Number of Schools			10
3. Actual Days in Session			180
4. Area of School District (Square Miles)			68

(Report this WHETHER OR NOT district changed boundaries in FY 2022)

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)	\$22,699,923
2. Classroom Supplies (Function 1000, Object Code 6600)	\$780,260
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$5,965,890
4. Support Services—Students (Function 2100)	\$4,747,095
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$10,659,357
6. Total Current Expenditures	\$44,852,525
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$5,002,801
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$39,849,724

E. 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

F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)

\$0

G. Cash and Investments held at June 30, 2022

1. Sinking funds	
2. Bond funds	\$495,539
3. Other funds, except for any employee retirement funds	

H. Average Teacher Salary (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2022	\$50,784
2. Average salary of all teachers employed in FY 2021	\$49,839
3. Increase in average teacher salary from prior year	\$945
4. Percentage increase	1.9%

Comments on Average Salary Calculation (Optional):

5. Average salary of all teachers employed in FY 2018	\$40,839
6. Total percentage increase in average teacher salary since FY 2018	24.4%

I. Other long-term debt

1. Principal (object 6832)	\$477,473
2. Interest (object 6842)	\$312,315
3. Did the district enter into any <u>new</u> financed purchase or lease agreements during the fiscal year? (Yes or No)	No

Check this box if y
district has no
 teachers
(transporting distr
and some CTEDs).

A. ENROLLMENT OF GIFTED PUPILS BY GRADE (A.R.S. §15-779.02)

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

	GRADE												TOTAL	
	K	1	2	3	4	5	6	7	8	9	10	11		12
1. Quantitative Reasoning	0	0	5	0	4	6	2	2	2	0	0	1	2	24
2. Verbal Reasoning	0	0	0	0	3	2	1	1	2	1	2	2	0	14
3. Nonverbal Reasoning	0	0	4	0	5	11	9	4	9	7	9	13	9	80
4. Total Duplicated Enrollment (lines 1-3)	0	0	9	0	12	19	12	7	13	8	11	16	11	118

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE (A.R.S. § 15-761)

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL
1. Total All Disability Classifications	6,259,070	6,023,991
2. Gifted Education	4,974	0
3. Remedial Education	0	0
4. ELL Incremental Costs	194,706	250,837
5. ELL Compensatory Instruction	0	0
6. Vocational and Technological Education (non-CTED)	96,583	96,315
7. Career Education	0	0
8. Career Technical Education (CTED programs in 300 range)	333,374	333,533
9. Total (lines 1-8)	6,888,707	6,704,676
10. IEP required pupil transportation costs coded within Program 400	561,612	572,079

C. MAINTENANCE AND OPERATION FUND 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	32,645
2. Federal Audit Expenditures - All Funds	6330	0

E. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR PERFORMANCE PAY (A.R.S. §15-920)

Actual Expenditures made in FY 2022 \$ 0

F. TUITION

Type 03 Districts Only

- Tuition to Other Arizona Districts for high school students only (objects 6561 & 6565)
- Tuition to Other Arizona Districts for all other students (objects 6561)
- Tuition to Out-of-State Districts for high school students only (objects 6562 & 6565)
- Tuition to Out-of-State Districts for all other students (objects 6562)

Non-Type 03 Districts

- Tuition to Other Arizona Districts (object 6561)
- Tuition to Out-of-State Districts (object 6562)

All Districts

- Tuition to Private Schools (object 6563)
- Tuition to Ed Services/Coops/IGAs (object 6564)
- Tuition Other (object 6569) (1)
- Total (lines 1-9)

Tuition Expenditures			
Operations	Capital	Debt	Total
0	0	0	0
0	0		0
0	0	0	0
0	0		0
8,471	0		8,471
0	0		0
608,488	0		608,488
0	0		0
50,460	0		50,460
667,419	0	0	667,419

(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.

ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY (NPEFS) REPORTING

Funds 001-799 (excluding 575)		Programs 100-630										Programs 700-900	Total	
		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)		
1000 Instruction	1.	13,395,723	3,999,289	1,354,992	760,425	668,221	98,463				63,477	0	20,340,590	1.
2000 Support Services														
2100 Students	2.	3,223,780	909,769	482,100	39,149	87,287	4,900				289	0	4,747,274	2.
2200 Instructional Staff	3.	1,326,719	356,581	198,908	12,908	11,110	3,180				6,908	0	1,916,314	3.
2300 General Administration	4.	351,912	110,744	82,851	17,400	27,483	30,626	6,000			2,213	0	629,229	4.
2400 School Administration	5.	1,425,354	394,751	6,131	13,062	15,245	1,520				0	0	1,856,063	5.
2500, 2900 Central Services, Other	6.	1,219,266	357,078	259,235	15,784	1,607,812	13,061			0	1,447	0	3,473,683	6.
2600 Operation and Maintenance of Plant	7.	1,494,745	449,590	1,657,827	786,666	217,168	1,770				479	0	4,608,245	7.
2700 Student Transportation	8.	1,157,095	399,796	177,580	339,403	52,522	0				0		2,126,396	8.
3000 Operation of Noninstructional Services														
3100 Food Service Operations	9.	557,248	178,713	13,438	1,048,887	161,613	1,305				0	0	1,961,204	9.
3200 Enterprise Operations	10.	0	0	0	0	0	0				0	0	0	10.
3300 Community Services Operations	11.											818,803	818,803	11.
3400 Bookstore Operations	12.	38,686	7,716	0	0	917	0				0	0	47,319	12.
Total (lines 1-12)	13.	24,190,528	7,164,027	4,233,062	3,033,684	2,849,378	154,825	6,000		0	74,813	818,803	42,525,120	13.
From Federal Funds	14.	2,535,919	706,330	341,048	1,786,410	1,396,933	2,262	0		0	0	151,638	6,920,540	14.
From State and Local Sources	15.	21,654,609	6,457,697	3,892,014	1,247,274	1,452,445	152,563	6,000		0	74,813	667,165	35,604,580	15.
4000 Facilities Acquisition and Construction	16.	0	0	490,368	0	209,561	0				0	0	699,929	16.
5000 Debt Service	17.								3,017,473	1,896,684		0	4,914,157	17.

Teacher Salaries (Funds 001-799 excluding 575, Function 1000)

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)	Contract Substitutes (in Object 6300)	
1. Regular Education (Programs 100, 280, 520, and 550)	8,849,660	372,729	0	0	1.
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	1,665,473	0	293,439	0	2.
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	690,291	0	0	0	3.
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	587,059	0	0	0	4.
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	134,508	0	0	0	5.

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	14,091	6.
7. Number of FTE-Certified Teachers	227	7.
8. Number of FTE-Contract Teachers	4	8.

Utilities and Energy Detail (Funds 001-799 excluding 575, Only Function 2600)

1. 6410-6411 Utility Services	179,038	1.
2. 6620-6629 Energy	558,635	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	32,563	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	5,664	643,330	648,994	3.
4. Total (lines 1-3)	5,664	643,330	648,994	4.

Property Detail for Function 4000 (Funds 001-799, excluding 575)

1. 6710 Land and Improvements	0	1.
2. 6720 Buildings and Improvements	5,580	2.
3. 6731-39 Equipment	203,981	3.
4. Total (lines 1-3)	209,561	4.
5. 6450 Construction	432,377	5.

Technology (Funds 001-799 excluding 575, All Functions)

1. 6340 Technical Services	31,436	1.
2. 6432 Technology-Related Repairs and Maintenance	681	2.
3. 6443 Rental of Computers and Related Equipment	0	3.
4. 6531 Telecommunications	171,291	4.
5. 6650 Supplies-Technology-Related	2,173	5.
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	1,499,144	6.
7. Subtotal (Lines 1-6)	1,704,725	7.
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	692,184	8.

Support Services-Instruction Detail (Funds 001-799 excluding 575, All Objects)

1. 2210 Improvement of Instruction	1,433,412	1.
2. 2220 Library/Media Services	235,950	2.

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 110244000

I certify that the Annual Financial Report of J O Combs Unified School District, Pinal County, for fiscal year 2022 was approved by the Governing Board on October 12, 2022, and that the complete Annual Financial Report may be reviewed by contacting Julie Cook at the District Office, telephone (480) 987-5302 during normal business hours.

Avg. Daily Membership	2021	2022
Attending	4,012,758	4,214,713
2022 Tax Rates:	Primary	Secondary
	3.7123	1.4770

Shelly Hargis
President of the Governing Board

Rev. 8/20 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
Regular Education				20,462,374	19,499,739	
Special Education				6,888,707	6,704,676	
Pupil Transportation				2,171,356	2,037,575	
Desegregation				0	0	
Dropout Prevention Programs				2,940	2,139	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				192,886	193,194	
Maintenance and Operation Total	1,937,556	28,600,219	(558,119)	29,718,263	28,437,323	1,542,333
Classroom Site Funds	1,805,340	3,658,623		5,164,496	2,895,903	2,568,060
Instructional Improvement	653,908	165,703		650,000	162,532	657,079
Unrestricted Capital Outlay	1,556,721	1,583,197	0	2,692,021	1,551,929	1,587,989
Adjacent Ways	559,770	743	0	559,769	0	560,513
Bond Building	2,381,448	2,780	0	2,186,362	596,708	1,787,520
Other Capital Funds	231,669	331	558,119	800,000	789,788	331
New School Facilities	0	0		0	0	0
Federal Projects	964,808	4,134,299	(43,765)	16,305,000	4,959,337	96,005
State Projects	74,989	42,778	623	640,327	371,224	(252,834)
County, City, and Town Grants	0	0	0	0	0	0
English Language Learner	0	33,738	0	67,935	57,792	(24,054)
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	150,052	912	0	200,000	0	150,964
Food Service	1,074,155	3,222,750	(195,235)	2,150,000	1,822,467	2,279,203
Civic Center	353,282	139,079	0	800,000	144,773	347,588
Community School	300,268	893,135	0	750,000	806,569	386,834
Auxiliary Operations	388,415	324,507	(86,426)	750,000	226,227	400,269
Extracurricular Activities Fees	192,152	97,707	0	400,000	125,064	164,795
Gifts and Donations	1,480,857	151,458	0	2,500,000	135,650	1,496,665
Career & Technical Education Projects	0	0	0	10,000	0	0
Fingerprint	19,373	0	0	30,000	100	19,273
School Opening	0	0	0	0	0	0
Insurance Proceeds	12,392	9	3,000	75,000	15,796	(395)
Textbooks	20,339	0	0	40,000	0	20,339
Litigation Recovery	0	0	0	5,000	0	0
Indirect Costs	1,344,201	0	239,000	1,600,000	348,821	1,234,380
Unemployment Insurance	580,265	49,236	0	700,000	6,885	622,616
Teacherage	0	0	0	0	0	0
Insurance Refund	19,705	22,198	0	300,000	0	41,903
Grants and Gifts to Teachers	0	0	0	25,000	0	0
Advertisement	59	0	0	10,000	0	59
Career Technical Education	1,633,313	716,570	0	2,000,000	426,997	1,922,886
Arizona Industry Credentials Incentive	1,434	0	0	35,000	10,498	(9,064)
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	759,378	3,861,505	(975)	4,124,369	4,124,369	495,539
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	2,008	72,931	0	9,000,000	130,428	(55,489)
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	125,941	140,585		500,000	102,140	164,386
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	0	0	0	0	0	0
OPEB	0	0	0	0	0	0
Other Funds	1,227,229	2,768,752	0	3,500,000	3,037,484	958,497

SUPPLEMENT TO SCHOOL DISTRICT ANNUAL FINANCIAL REPORT FOR DISTRICTS THAT INCURRED EXPENDITURES FOR ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)

Revenue Object Codes/Expenditure Function Codes	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total Expenditures		
								Budget	Actual	
English Language Learner Fund 071										
Revenues										
3200 Restricted Revenue from State Sources	1. 33,738									1.
Investment Income and Other Revenues	2. 0									2.
Total Revenues (lines 1 and 2)	3. 33,738									3.
Expenditures										
1000 Instruction	4.	43,950	13,842	0	0	0	0	67,935	57,792	4.
2000 Support Services										
2100 Students	5.	0	0	0	0	0	0	0	0	5.
2200 Instructional Staff	6.	0	0	0	0	0	0	0	0	6.
2300 General Administration	7.	0	0	0	0	0	0	0	0	7.
2400 School Administration	8.	0	0	0	0	0	0	0	0	8.
2500 Central Services	9.	0	0	0	0	0	0	0	0	9.
2600 Operation & Maintenance of Plant	10.	0	0	0	0	0	0	0	0	10.
2700 Student Transportation	11.	0	0	0	0	0	0	0	0	11.
2900 Other	12.	0	0	0	0	0	0	0	0	12.
Total (must agree with the AFR page 6, line 3)	13. 33,738	43,950	13,842	0	0	0	0	67,935	57,792	13.
Compensatory Instruction Fund 072										
Revenues										
3200 Restricted Revenue from State Sources	14. 0									14.
Investment Income and Other Revenues	15. 0									15.
Total Revenues (lines 14 and 15)	16. 0									16.
Expenditures										
1000 Instruction	17.	0	0	0	0	0	0	0	0	17.
2000 Support Services										
2100 Students	18.	0	0	0	0	0	0	0	0	18.
2200 Instructional Staff	19.	0	0	0	0	0	0	0	0	19.
2300 General Administration	20.	0	0	0	0	0	0	0	0	20.
2400 School Administration	21.	0	0	0	0	0	0	0	0	21.
2500 Central Services	22.	0	0	0	0	0	0	0	0	22.
2600 Operation & Maintenance of Plant	23.	0	0	0	0	0	0	0	0	23.
2700 Student Transportation	24.	0	0	0	0	0	0	0	0	24.
2900 Other	25.	0	0	0	0	0	0	0	0	25.
Total (must agree with the AFR page 6, line 4)	26. 0	0	0	0	0	0	0	0	0	26.

SUPPLEMENT TO SCHOOL DISTRICT ANNUAL FINANCIAL REPORT FOR DISTRICTS THAT INCURRED EXPENDITURES FOR ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)

Revenue Object Codes/Expenditure Function Codes	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total Expenditures		
								Budget	Actual	
English Language Learner Fund 071										
Revenues										
3200 Restricted Revenue from State Sources	1. 33,738									1.
Investment Income and Other Revenues	2. 0									2.
Total Revenues (lines 1 and 2)	3. 33,738									3.
Expenditures										
1000 Instruction	4.	43,950	13,842	0	0	0	0	67,935	57,792	4.
2000 Support Services										
2100 Students	5.	0	0	0	0	0	0	0	0	5.
2200 Instructional Staff	6.	0	0	0	0	0	0	0	0	6.
2300 General Administration	7.	0	0	0	0	0	0	0	0	7.
2400 School Administration	8.	0	0	0	0	0	0	0	0	8.
2500 Central Services	9.	0	0	0	0	0	0	0	0	9.
2600 Operation & Maintenance of Plant	10.	0	0	0	0	0	0	0	0	10.
2700 Student Transportation	11.	0	0	0	0	0	0	0	0	11.
2900 Other	12.	0	0	0	0	0	0	0	0	12.
Total (must agree with the AFR page 6, line 3)	13. 33,738	43,950	13,842	0	0	0	0	67,935	57,792	13.
Compensatory Instruction Fund 072										
Revenues										
3200 Restricted Revenue from State Sources	14. 0									14.
Investment Income and Other Revenues	15. 0									15.
Total Revenues (lines 14 and 15)	16. 0									16.
Expenditures										
1000 Instruction	17.	0	0	0	0	0	0	0	0	17.
2000 Support Services										
2100 Students	18.	0	0	0	0	0	0	0	0	18.
2200 Instructional Staff	19.	0	0	0	0	0	0	0	0	19.
2300 General Administration	20.	0	0	0	0	0	0	0	0	20.
2400 School Administration	21.	0	0	0	0	0	0	0	0	21.
2500 Central Services	22.	0	0	0	0	0	0	0	0	22.
2600 Operation & Maintenance of Plant	23.	0	0	0	0	0	0	0	0	23.
2700 Student Transportation	24.	0	0	0	0	0	0	0	0	24.
2900 Other	25.	0	0	0	0	0	0	0	0	25.
Total (must agree with the AFR page 6, line 4)	26. 0	0	0	0	0	0	0	0	0	26.