

DISTRICT NAME J. O. Combs Unified School District

COUNTY Pinal

CTDS NUMBER 110244000



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 H. Hargis

Shelly H. Hargis

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 13)	\$ 2,895,903
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 1,551,929

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DISTRICT NAME J. O. Combs Unified School District

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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)

Rev. 8/22 Arizona Department of Education and Auditor General

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. 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	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

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

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.

DISTRICT NAME J. O. Combs Unified School District

COUNTY Pinal

CTDS NUMBER 110244000

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	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)
0	0
0	6,600
0	0
0	0
0	2,600
0	0
0	0
0	0
0	30,865
0	0
0	0
0	0
0	2,700
0	1,000
0	0
0	0
0	0
0	0

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

OTHER FUNDS

020 Instructional Improvement
050 County, City, and Town Grants
071 English Language Learner (1)
072 Compensatory Instruction (1)
500 School Plant
515 Civic Center
520 Community School
525 Auxiliary Operations
526 Extracurricular Activities Fees Tax Credit
530 Gifts and Donations
535 Career & Technical Education Projects
540 Fingerprint
545 School Opening
550 Insurance Proceeds
555 Textbooks
565 Litigation Recovery
570 Indirect Costs
575 Unemployment Insurance
580 Teacherage
585 Insurance Refund
590 Grants and Gifts to Teachers
595 Advertisement
596 Career Technical Education
597 Arizona Industry Credentials Incentive
639 Impact Aid Revenue Bond Building
650 Gifts and Donations—Capital
660 Condemnation
665 Energy and Water Savings
686 Emergency Deficiencies Correction
691 Building Renewal Grant
695 New School Facilities
720 Impact Aid Revenue Bond Debt Service
850 Student Activities
Other 855

INTERNAL SERVICE FUNDS 950-989

9 Self Insurance 950
955 Intergovernmental Agreements
9 OPEB 320
9 330

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	653,908	165,703		650,000	162,532	657,079
2.	0	0	0	0	0	0
3.	0	33,738	0	67,935	57,792	(24,054)
4.	0	0	0	0	0	0
5.	150,052	912	0	200,000	0	150,964
6.	353,282	139,079	0	800,000	144,773	347,588
7.	300,268	893,135	0	750,000	806,569	386,834
8.	388,415	324,507	(86,426)	750,000	226,227	400,269
9.	192,152	97,707	0	400,000	125,064	164,795
10.	1,480,857	151,458	0	2,500,000	135,650	1,496,665
11.	0	0	0	10,000	0	0
12.	19,373	0	0	30,000	100	19,273
13.	0	0	0	0	0	0
14.	12,392	9	3,000	75,000	15,796	(395)
15.	20,339	0	0	40,000	0	20,339
16.	0	0	0	5,000	0	0
17.	1,344,201	0	239,000	1,600,000	348,821	1,234,380
18.	580,265	49,236	0	700,000	6,885	622,616
19.	0	0	0	0	0	0
20.	19,705	22,198	0	300,000	0	41,903
21.	0	0	0	25,000	0	0
22.	59	0	0	10,000	0	59
23.	1,633,313	716,570	0	2,000,000	426,997	1,922,886
24.	1,434	0	0	35,000	10,498	(9,064)
25.	0	0	0	0	0	0
26.	0	0	0	0	0	0
27.	0	0	0	0	0	0
28.	231,669	331	558,119	800,000	789,788	331
29.	0	0	0	0	0	0
30.	2,008	72,931	0	9,000,000	130,428	(55,489)
31.	0	0		0	0	0
32.	0	0	0	0	0	0
33.	125,941	140,585		500,000	102,140	164,386
34.	1,227,229	2,768,752	0	3,500,000	3,637,484	958,497
1.	0	0	0	0	0	0
2.	0	0	0	0	0	0
3.	0	0	0	0	0	0
4.	0	0	0	0	0	0

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	335,000	158,434
Class Size Reduction	0	0
Dropout Prevention Programs	315,000	4,098
Instructional Improvement Programs	0	0
Total Expenditures (lines 1-4)	650,000	162,532
Total Expenditures from accounting data		162,532

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		350
Student certification, credentialing, or licensure costs		5,703
Developmental costs		0
Instructional hardware, software, or supplies		4,445
Career exploration		0
Total Expenditures (lines 1-5)	35,000	10,498
Total Expenditures from accounting data		10,498

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900
1.	1.
2.	2.
3.	3.
4.	4.
5.	5.
6.	6.
7.	7.
8.	8.
9.	9.
10.	10.
11.	11.
12.	12.
13.	13.
14.	14.
15.	15.
16.	16.
17.	17.
18.	18.
19.	19.
20.	20.
21.	21.
22.	22.
23.	23.
24.	24.
25.	25.
26.	26.
27.	27.
28.	28.
29.	29.
30.	30.
31.	31.
32.	32.
33.	33.
34.	34.
1.	1.
2.	2.
3.	3.
4.	4.

Differences = misrecorded revenues in accounting data. All revenues are included in column E regardless of correct object codes.	
REPORTED REVENUE DIFFERENCE	REVENUES FROM CORRECT OBJECTS IN ACCOUNTING DATA
26	165,677
0	0
0	33,738
0	0
0	912
0	139,079
0	893,135
0	324,507
0	97,707
0	151,458
0	0
0	0
0	0
0	0
0	9
0	0
0	0
0	0
0	0
0	0
0	49,236
0	0
0	22,198
0	0
0	0
0	716,570
0	0
0	0
0	0
0	0
0	331
0	0
0	72,931
0	0
0	0
(14,195)	154,780
2,768,752	0

(1) Actual Revenues and Actual Expenditures should agree with Supplement, Fund 071—line 13 and Fund 072—line 26.

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 new 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													
K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
0	0	5	0	4	6	2	2	2	0	0	1	2	24
0	0	0	0	3	2	1	1	2	1	2	2	0	14
0	0	4	0	5	11	9	4	9	7	9	13	9	80
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	1.
2. Gifted Education	4,974	0	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	194,706	250,837	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technological Education (non-CTED)	96,583	96,315	6.
7. Career Education	0	0	7.
8. Career Technical Education (CTED programs in 300 range)	333,374	333,533	8.
9. Total (lines 1-8)	6,888,707	6,704,676	9.
10. IEP required pupil transportation costs coded within Program 400	561,612	572,079	10.

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	38,410 1.
2. Federal Audit Expenditures - All Funds	6330	0	0 2.

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 1.
0	0		0 2.
0	0	0	0 3.
0	0		0 4.
8,471	0		8,471 5.
0	0		0 6.
608,488	0		608,488 7.
0	0		0 8.
50,460	0		50,460 9.
667,419	0	0	667,419 10.

(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
2000 Support Services													
2100 Students	2.	3,223,780	909,769	482,100	39,149	87,287	4,900				289	0	4,747,274
2200 Instructional Staff	3.	1,326,719	356,581	198,908	12,908	11,110	3,180				6,908	0	1,916,314
2300 General Administration	4.	351,912	110,744	82,851	17,400	27,483	30,626	6,000			2,213	0	629,229
2400 School Administration	5.	1,425,354	394,751	6,131	13,062	15,245	1,520				0	0	1,856,063
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
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
2700 Student Transportation	8.	1,157,095	399,796	177,580	339,403	52,522	0				0		2,126,396
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
3200 Enterprise Operations	10.	0	0	0	0	0	0				0	0	0
3300 Community Services Operations	11.											818,803	818,803
3400 Bookstore Operations	12.	38,686	7,716	0	0	917	0				0	0	47,319
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
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
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
4000 Facilities Acquisition and Construction	16.	0	0	490,368	0	209,561	0				0	0	699,929
5000 Debt Service	17.								3,017,473	1,896,684		0	4,914,157

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

Avg. Daily Membership

20212022

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.

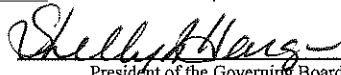
Attending

4,012.7584,214.713

2022 Tax Rates:

Primary
3.7123
Secondary
1.4770

Rev. 8/20 Arizona Department of Education and Auditor General


 President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance
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.