



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
2021

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2021 uploaded to the Arizona Department of Education's website on
December 9, 2021 contain(s) the data for the AFR described above.
Date

Superintendent Signature

Dr. Gregory A Wyman
Superintendent (Typed Name)

Julie A. Cook
District Contact Employee

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)	\$ <u>26,106,377</u>
2. Classroom Site Funds (from page 3, line 55)	\$ <u>2,267,494</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>1,147,292</u>

DISTRICT NAME J O Combs Unified School District #44

COUNTY Final

CTDS NUMBER 110244000

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 45 minus line 46) (3)

REV. 8/21 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. 1,782,362	1,430,895	1,117,692	4,563,441	753,085 1.

2. 6,249,890	216,628	3		3,480,565	2.
3. 0					3.
4. 413,947	14,348	0		230,496	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. 1,203	4,699	1,418	0	41,376	18.
19. 21,081	34,453	0	0	0	19.
20. 6,686,121	270,128	1,421	0	3,752,437	20.

21. 0	0				21.
22. 1,155,151	41,773				22.
23. 0	0				23.
24. 0	0				24.
25. 1,155,151	41,773				25.

26. 0	288,104				26.
27. 16,060,719	580,788				27.
28. 2,644,927	91,676				28.
29. 0	0			0	29.
30. 18,705,646	960,568			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. 26,546,918	1,272,469	1,421	0	3,752,437	38.
39.			1,807	0	39.
40. 14,653	649	0	0	(5)	40.
41. 0	0	0	0	0	41.
42. 28,343,933	2,704,013	1,119,113	4,565,248	4,505,517	42.
43. 26,106,377	1,147,292	559,343	2,183,800	3,746,144	43.
44. 300,000	0	0	0	(5)	44.
45. 26,406,377	1,147,292	559,343	2,183,800	3,746,139	45.
46. 1,937,556	1,556,721	12/9/2021 559,343	2,381,448	759,378	46.

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$5,000 at 7/1/20.

(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 6/30/21.

(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.	7,017,832	2,292,731	50,055	129,530	731	9,437,094	9,490,879	9,008,708	5.4%
2000 Support Services										
2100 Students	2.	930,924	288,451	886	19,627	766	1,211,999	1,240,654	1,079,412	14.9%
2200 Instructional Staff	3.	488,003	141,306	59,773	439	0	626,598	689,521	638,211	8.0%
2300 General Administration	4.	330,475	111,301	48,431	3,515	26,935	530,696	520,657	512,871	1.5%
2400 School Administration	5.	1,297,219	348,270	149	3,104	2,482	1,548,663	1,651,224	1,417,623	16.5%
2500 Central Services	6.	881,838	245,316	87,870	19,453	4,303	1,394,405	1,238,780	1,064,457	16.4%
2600 Operation & Maintenance of Plant	7.	1,055,757	362,667	1,227,210	269,121	670	4,230,809	2,915,425	4,313,897	-32.4%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	31,447	66,821	0	0	0	87,902	98,268	87,623	12.1%
610 School-Sponsored Cocurricular Activities	10.	55,940	11,083	0	0	0	58,137	67,023	52,516	27.6%
620 School-Sponsored Athletics	11.	186,523	28,666	24,382	0	10,292	293,863	249,863	223,305	11.9%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0	3,513	0	0	0	0	3,513	0	--
Regular Education Subsection Subtotal (lines 1-13)	14.	12,275,958	3,900,125	1,498,756	444,789	46,179	19,420,166	18,165,807	18,398,623	-1.3%
200 and 300 Special Education										
1000 Instruction	15.	2,356,942	815,519	1,098,684	3,344	800	4,607,766	4,275,289	4,221,161	1.3%
2000 Support Services										
2100 Students	16.	1,413,325	389,401	409,526	0	0	2,154,516	2,212,252	2,102,886	5.2%
2200 Instructional Staff	17.	315	13,021	0	0	0	0	13,336	0	--
2300 General Administration	18.	0	0	0	0	16,393	50,802	16,393	48,302	-66.1%
2400 School Administration	19.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0	0	105	0	0	1,582	105	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.	3,770,582	1,217,941	1,508,315	3,344	17,193	6,814,666	6,517,375	6,372,349	2.3%
400 Pupil Transportation	25.	647,886	303,087	71,705	232,131	2,076	1,519,266	1,256,885	1,745,855	-28.0%
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	9,689	0	0	0		9,689	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	9,689	0	0	0	0	9,689	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.	130,935	25,686	0	0	0	163,544	156,621	184,570	-15.1%
Total Expenditures (lines 14, 24-26, 29-31)	32.	16,825,361	5,456,528	3,078,776	680,264	65,448	27,917,642	26,106,377	26,701,397	-2.2%

CLASSROOM SITE FUNDS (011, 012, AND 013)--REVENUES, EXPENDITURES, AND FUND BALANCES

	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850 (1)	Total Expenditures			% Increase/ Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)	1.	448,545										
Interest Income and Other Revenues	2.	2,491										
Total Revenues (lines 1 and 2)	3.	451,036										
Expenditures												
100 Regular Education												
1000 Instruction	4.		264,688	52,288				666,799	316,976	306,754	3.3%	
2100 Support Services - Students	5.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	6.		13,599	2,636				30,000	16,235	21,309	-23.8%	
Program 100 Subtotal (lines 4-6)	7.		278,287	54,924				696,799	333,211	328,063	1.6%	
200 and 300 Special Education												
1000 Instruction	8.		71,630	14,066				107,360	83,696	84,259	1.7%	
2100 Support Services - Students	9.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	10.		0	0				0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 8-10)	11.		71,630	14,066				107,360	83,696	84,259	1.7%	
Other Programs (Specify) <u>530/530</u>												
1000 Instruction	12.		5,292	1,059				15,000	6,351	2,033	212.4%	
2100 Support Services - Students	13.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	14.		4,819	930				10,955	5,749	2,113	172.1%	
3300 Community Services Operations	15.		0	0					0			
Other Programs Subtotal (lines 12-15)	16.		10,111	1,989				25,955	12,100	4,146	191.8%	
Total Classroom Site Fund 011 - Base Salary	17.	468,629	451,036	360,028	70,979		0	830,114	431,007	416,468	3.5%	488,658
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	18.	897,091										
Interest Income and Other Revenues	19.	6,181										
Total Revenues (lines 18 and 19)	20.	903,272										
Expenditures												
100 Regular Education												
1000 Instruction	21.		608,600	121,336				1,219,328	729,936	790,517	-7.7%	
2100 Support Services - Students	22.		0	0				0	0	37,332	-100.0%	
2200 Support Services - Instructional Staff	23.		32,000	6,342				15,000	38,342	34,294	11.8%	
Program 100 Subtotal (lines 21-23)	24.		640,600	127,678				1,234,328	768,278	862,143	-10.9%	
200 and 300 Special Education												
1000 Instruction	25.		171,100	34,179				186,000	205,279	205,953	-0.3%	
2100 Support Services - Students	26.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	27.		4,000	803				0	4,803	0	--	
Program 200 and 300 Subtotal (lines 25-27)	28.		175,100	34,982				186,000	210,082	205,953	2.0%	
Other Programs (Specify) <u>550</u>												
1000 Instruction	29.		0	0				28,500	0	4,798	-100.0%	
2100 Support Services - Students	30.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	31.		8,000	1,525				15,500	9,525	9,597	-0.8%	
3300 Community Services Operations	32.		0	0					0			
Other Programs Subtotal (lines 29-32)	33.		8,000	1,525				44,000	9,525	14,395	-33.8%	
Total Classroom Site Fund 012 - Performance Pay	34.	688,862	903,272	823,700	164,185		0	1,464,328	987,885	1,082,491	-8.7%	604,249
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	35.	897,091										
Interest Income and Other Revenues	36.	3,539										
Total Revenues (lines 35 and 36)	37.	900,630										
Expenditures												
100 Regular Education												
1000 Instruction	38.		380,336	75,136	0	0		901,663	455,472	600,718	-24.2%	
2100 Support Services - Students	39.		0	0	0	0		0	0	0	0.0%	
2200 Support Services - Instructional Staff	40.		75,817	15,061	0	0		109,660	90,878	93,723	-3.0%	
2310 Support Services - Governing Board	41.				0				0			
Program 100 Subtotal (lines 38-41)	42.		456,153	90,197	0	0		1,011,323	546,350	694,441	-21.3%	
200 and 300 Special Education												
1000 Instruction	43.		99,019	19,439	0	0		146,200	118,458	116,395	1.8%	
2100 Support Services - Students	44.		0	0	0	0		0	0	0	0.0%	
2200 Support Services - Instructional Staff	45.		0	0	0	0		0	0	0	0.0%	
2310 Support Services - Governing Board	46.				0			0	0			
Program 200 and 300 Subtotal (lines 43-46)	47.		99,019	19,439	0	0		146,200	118,458	116,395	1.8%	
530 Dropout Prevention Programs												
1000 Instruction	48.		134,543	32,670	0	0		260,726	167,213	52,390	219.2%	
Other Programs (Specify) <u>550</u>												
1000 Instruction	49.		0	0	0	0		0	0	1	-100.0%	
2100, 2200 Support Serv. Students & Instructional Staff	50.		6,661	9,920	0	0		60,000	16,581	2,920	467.8%	
2310 Support Services - Governing Board	51.				0				0			
3300 Community Services Operations	52.		0	0	0	0			0			
Other Programs Subtotal (lines 49-52)	53.		6,661	9,920	0	0		60,000	16,581	2,921	467.6%	
Total Classroom Site Fund 013 - Other	54.	657,227	900,630	696,376	152,226	0	0	1,478,249	848,602	866,147	-2.0%	709,255
Total Classroom Site Funds (lines 17, 34, and 54)	55.	1,814,718	2,254,938	1,880,104	387,390	0	0	3,772,691	2,267,494	2,365,106	-4.1%	1,802,162

(1) Include amounts expended for registered warrant expense in Funds 011, 012, and 013 on lines 17, 34, and 54, respectively.

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	89,282	171,958			0	666,680	261,240	213,643	22.3%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	0	96,573			0	22,000	96,573	56,759	70.1%
2300, 2400, 2500, 2900 Administration	4.	0		422,777		0	31	1,488,202	422,808	292,625	44.5%
2600 Operation & Maintenance of Plant	5.	0		87,440			2,716	41,800	90,156	34,183	163.7%
2700 Student Transportation	6.	0		21,071			0	36,150	21,071	32,778	-35.7%
3000 Operation of Noninstructional Services	7.	0		9,836			0	9,000	9,836	5,651	74.1%
4000 Facilities Acquisition and Construction	8.	0		0			245,608	50,000	245,608	19,247	1176.1%
5000 Debt Service	9.				0	0		0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	89,282	809,655	0	0	248,355	2,313,832	1,147,292	654,886	75.2%

(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.	2,313,832	1,147,292	4,827,821	2,183,800	0	0	0	559,343
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.	50,000	245,608	1,030,983	945,289	0	0	1,744,429	559,183
6710 Land and Improvements	5.	0	0	0	0	0	0	0	0
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0
673X Furniture and Equipment	7.	1,389,123	198,229	1,232,540	326,916	0	0	0	0
673X Vehicles	8.	0	0	155,666	155,666	0	0	0	0
673X Technology-Related Hardware and Software	9.	596,329	611,426	0	399,754	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.	2,035,452	1,055,263	2,419,189	1,827,625	0	0	1,744,429	559,183
Total amounts reported on lines 2 through 11 above for:									
Renovation	13.	50,000	245,608	1,030,983	945,289			1,744,429	559,183
New Construction	14.	0	0	0	0	0	0	0	0
Other	15.	1,985,452	809,655	1,388,206	882,336	0	0	0	0
Total (lines 13-15)	16.	2,035,452	1,055,263	2,419,189	1,827,625	0	0	1,744,429	559,183

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, 2021	
Land and Improvements	\$3,923,628
Buildings and Improvements	\$95,782,539
Furniture, Equipment, Vehicles, and Technology	\$5,187,781
Construction in Progress	\$0
Total	\$104,893,948

DISTRICT NAME J O Combs Unified School District #44

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 line 17 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.	(61,853)	972,791	(35,270)	1,106,654	971,615	(95,947)
2.	(7,377)	79,436	(4,562)	260,256	127,145	(59,648)
3.	(1,135)	98,316	(3,508)	153,819	96,987	(3,314)
4.	0	0	0	0	0	0
5.	(9,085)	21,791	(442)	43,430	12,613	(349)
6.	0	0	0	0	0	0
7.	0	0	0	0	0	0
8.	(584,429)	968,201	(22,665)	782,197	648,663	(287,556)
9.	0	0	0	0	0	0
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	(2,064)	81,921	(2,861)	84,093	78,835	(1,839)
13.	0	3,647	0	11,959	4,457	(810)
14.	1,332,790	352,300	0	1,600,000	117,516	1,567,574
15.	90,350	601	0	100,000	7,110	83,841
16.	0	0	0	0	0	0
17.	0	4,089,836	(15,302)	11,485,486	4,311,677	(237,143)
18.	757,197	6,668,840	(84,610)	15,627,894	6,376,618	964,809
19.	0	4,089,836	(15,302)	11,485,486	4,311,677	(237,143)
20.	0	37,094	0	37,252	36,630	464
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.	115	(115)	0	3,293	0	0
27.	7,326	9,255	0	10,000	15,577	1,004
28.	28,807	0	0	30,000	0	28,807
29.	0	0	0	0	0	0
30.	(17,334)	328,213	0	361,050	266,165	44,714
31.	18,914	374,447	0	441,595	318,372	74,989
32.	776,111	7,043,287	(84,610)	16,069,489	6,694,990	1,039,798

(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 FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
1.	0	35,270
2.	0	4,562
3.	0	3,508
4.	0	0
5.	0	442
6.	0	0
7.	0	0
8.	0	22,665
9.	0	0
10.	0	0
11.	0	0
12.	0	2,861
13.	0	0
14.	0	0
15.	0	0
16.	0	0
17.	0	15,302

19.	0	15,302
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	OTHER FINANCING SOURCES (2)	OTHER FINANCING USES (2)
20.	0	0
21.	0	0
22.	0	0
23.	0	0
24.	0	0
25.	0	0
26.	0	0
27.	0	0
28.	0	0
29.	0	0
30.	0	0

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 & Tech, Ed. & Voc. Ed. 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
955 Intergovernmental Agreements
9__ OPEB
9__

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	611,119	191,638		365,000	148,849	653,908
2.	0	0	0	0	0	0
3.	0	102,590	0	115,977	102,590	0
4.	0	0	0	0	0	0
5.	149,250	802	0	200,000	0	150,052
6.	456,235	65,602	0	800,000	168,555	353,282
7.	470,080	538,480	0	800,000	708,292	300,268
8.	262,039	155,149	115,154	500,000	143,927	388,415
9.	209,603	74,508	0	300,000	91,959	192,152
10.	1,941,508	140,954	0	2,500,000	601,605	1,480,857
11.	0	0	0	0	0	0
12.	19,373	0	0	30,000	0	19,373
13.	0	0	0	0	0	0
14.	12,326	66	0	50,000	0	12,392
15.	19,698	641	0	40,000	0	20,339
16.	0	0	0	0	0	0
17.	1,416,978	0	228,825	1,600,000	301,603	1,344,200
18.	593,378	49,052	0	700,000	62,165	580,265
19.	0	0	0	0	0	0
20.	9,859	9,846	0	300,000	0	19,705
21.	0	0	0	25,000	0	0
22.	59	0	0	10,000	0	59
23.	1,694,877	421,168	0	2,000,000	482,732	1,633,313
24.	0	13,792	0	21,000	12,358	1,434
25.	0	0	0	0	0	0
26.	0	0	0	0	0	0
27.	0	0	0	0	0	0
28.	0	227,767	300,000	300,000	296,098	231,669
29.	0	0	0	0	0	0
30.	1,263	2,692,273	0	9,000,000	2,691,528	2,008
31.	0	0		0	0	0
32.	0	0	0	0	0	0
33.	119,017	58,504		0	51,580	125,941
34.	1,269,320	2,861,260	0	0	2,903,352	1,227,228
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	365,000	147,167
Class Size Reduction	0	0
Dropout Prevention Programs	0	1,682
Instructional Improvement Programs	0	0
Total Expenditures (lines 1-4)	365,000	148,849
Total Expenditures from accounting data		148,849

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
Student certification, credentialing, or licensure costs		6,846
Developmental costs		0
Instructional hardware, software, or supplies		5,512
Career exploration		0
Total Expenditures (lines 1-5)	21,000	12,358
Total Expenditures from accounting data		12,358

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

DISTRICT NAME J O Combs Unified School District #44

COUNTY Pinal

CTDS NUMBER 110244000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2020	\$42,615,000	1.
2. Bonds issued during FY 2021	0	2.
3. Bonds retired during FY 2021	(2,115,000)	3.
4. Bonds Outstanding, June 30, 2021	\$40,500,000	4.
5. Short-term Debt Outstanding, July 1, 2020	\$0	5.
6. Short-term Debt Outstanding, June 30, 2021	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2021 Assessed Valuations and Tax Rates		
a. Primary	\$266,888,839	Tax Rate 4.1728
b. Secondary	\$266,888,839	Tax Rate 1.6025
2. Number of Schools	8	
3. Actual Days in Session	180	
4. Area of School District (Square Miles)	68	

(Report this WHETHER OR NOT district changed boundaries in FY 2021)

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)	\$22,345,521
2. Classroom Supplies (Function 1000, Object Code 6600)	\$915,890
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$10,232,062
4. Support Services—Students (Function 2100)	\$4,391,112
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$10,757,990
6. Total Current Expenditures	\$48,642,575
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$6,348,748
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$42,293,827

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, 2021

1. Sinking funds	\$0
2. Bond funds	\$759,378
3. Other funds, except for any employee retirement funds	\$0

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

1. Average salary of all teachers employed in FY 2021	\$49,839
2. Average salary of all teachers employed in FY 2020	\$47,145
3. Increase in average teacher salary from prior year	\$2,694
4. Percentage increase	5.7%

Comments on Average Salary Calculation (Optional):

N/A

5. Average salary of all teachers employed in FY 2018	\$40,839
6. Total percentage increase in average teacher salary since FY 2018	22.0%

Check this box if your district has no teachers (transporting districts and some CTEDs).

☐ teachers

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

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

1. Quantitative Reasoning
2. Verbal Reasoning
3. Nonverbal Reasoning
4. Total Duplicated Enrollment (lines 1-3)

GRADE													
K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
0	0	0	1	9	7	4	6	1	1	3	3	8	43
0	0	0	1	2	3	2	2	2	2	3	1	4	22
0	0	0	1	8	2	4	6	6	5	11	11	12	66
0	0	0	3	19	12	10	14	9	8	17	15	24	131

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
6,177,319	5,894,992
5,127	3,344
0	0
272,435	173,945
0	0
93,883	96,512
0	0
265,902	348,582
6,814,666	6,517,375

10. IEP required pupil transportation costs
coded within Program 400

353,627

C. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR
GIFTED PUPILS (ELEMENTARY, SECONDARY, AND TOTAL)

Actual Expenditures for all Gifted Programs:

K-8	\$	3,344
9-12	\$	0
Total	\$	3,344

D. EXPENDITURES FOR AUDIT SERVICES

1. Nonfederal Audit Expenditures - M&O Fund
2. Federal Audit Expenditures - All Funds

	BUDGET	ACTUAL
6350	35,645	37,600
6330	30,000	0

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

Actual Expenditures made in FY 2020 \$ 63,000

F. TUITION

Type 03 Districts Only

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

Non-Type 03 Districts

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

All Districts

7. Tuition to Private Schools (object 6563)
8. Tuition to Ed Services\Coops\IGAs (object 6564)
9. Tuition Other (object 6569) (1)
10. Total (lines 1-9)

Tuition Expenditures			
Operations	Capital	Debt	Total
0	0	0	0
0	0		0
0	0	0	0
0	0		0

36,356	0		36,356
0	0		0

637,949	0		637,949
0	0		0
0	0		0
674,305	0	0	674,305

(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

		Programs 100-630										Programs 700-900		
		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)		
Funds 001-799 (excluding 575)												Total		
1000 Instruction	1.	12,447,943	3,786,523	1,209,070	915,890	1,966,424	32,960				0	0	20,358,810	1.
2000 Support Services														
2100 Students	2.	2,959,577	838,523	420,059	64,894	101,440	3,096				3,523	0	4,391,112	2.
2200 Instructional Staff	3.	1,169,719	323,183	163,273	17,563	426,199	1,580				4,797	0	2,106,314	3.
2300 General Administration	4.	333,431	111,862	58,431	8,740	0	26,935	16,393			0	0	555,792	4.
2400 School Administration	5.	1,380,447	369,834	149	3,104	34,640	2,482				0	0	1,790,656	5.
2500, 2900 Central Services, Other	6.	1,182,317	330,647	338,219	44,296	617,523	13,552			0	31	0	2,526,585	6.
2600 Operation and Maintenance of Plant	7.	1,493,955	449,316	2,009,566	1,191,489	151,868	670				0	0	5,296,864	7.
2700 Student Transportation	8.	1,048,698	378,713	71,705	232,146	176,738	2,076				0		1,910,076	8.
3000 Operation of Noninstructional Services														
3100 Food Service Operations	9.	503,346	155,450	18,773	683,705	30,406	1,201				0	0	1,392,881	9.
3200 Enterprise Operations	10.	0	0	0	0	0	0				0	0	0	10.
3300 Community Services Operations	11.											586,638	586,638	11.
3400 Bookstore Operations	12.	34,372	6,897	0	0	9,836	0				0	0	51,105	12.
Total (lines 1-12)	13.	22,553,805	6,750,948	4,289,245	3,161,827	3,515,074	84,552	16,393		0	8,351	586,638	40,966,833	13.
From Federal Funds	14.	1,881,851	464,707	1,005,156	1,508,671	1,515,093	1,141	0		0	0	27,870	6,404,489	14.
From State and Local Sources	15.	20,671,954	6,286,241	3,284,089	1,653,156	1,999,981	83,411	16,393		0	8,351	558,768	34,562,344	15.
4000 Facilities Acquisition and Construction	16.	0	0	4,658,111	0	0	0	0			0	0	4,658,111	16.
5000 Debt Service	17.							1,939,513	2,102,430			0	4,041,943	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)	8,373,363	274,196	0	0	1.
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	1,484,700	0	375,336	0	2.
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	681,754	0	0	0	3.
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	385,100	0	0	0	4.
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	162,840	0	0	0	5.

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	117,779	6.
7. Number of FTE-Certified Teachers	214	7.
8. Number of FTE-Contract Teachers	3	8.

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

1. 6410-6411 Utility Services	240,565	1.
2. 6620-6629 Energy	792,082	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	98,316	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	6,468	407,499	413,967	3.
4. Total (lines 1-3)	6,468	407,499	413,967	4.

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

1. 6710 Land and Improvements	0	1.
2. 6720 Buildings and Improvements	0	2.
3. 6731-39 Equipment	0	3.
4. Total (lines 1-3)	0	4.
5. 6450 Construction	3,767,111	5.

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

1. 6340 Technical Services	52,619	1.
2. 6432 Technology-Related Repairs and Maintenance	0	2.
3. 6443 Rental of Computers and Related Equipment	0	3.
4. 6531 Telecommunications	243,819	4.
5. 6650 Supplies-Technology-Related	2,128	5.
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	1,923,835	6.
7. Subtotal (Lines 1-6)	2,222,401	7.
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	616,898	8.

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

1. 2210 Improvement of Instruction	1,236,514	1.
2. 2220 Library/Media Services	223,665	2.

Detailed technology reporting on lines 1 through 3 is optional until fiscal year 2022.

Improvement of Instruction and Library/Media Services functions detail are optional until fiscal year 2022.

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 2021 was approved by the Governing Board on October 13, 2021, 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	<u>2020</u>	<u>2021</u>
Attending	<u>4,255,289</u>	<u>4,012,758</u>
2021 Tax Rates:	<u>Primary</u>	<u>Secondary</u>
	<u>4.1728</u>	<u>1.6025</u>

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				19,420,166	18,165,807	
Special Education				6,814,666	6,517,375	
Pupil Transportation				1,519,266	1,256,885	
Desegregation				0	0	
Dropout Prevention Programs				0	9,689	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				163,544	156,621	
Maintenance and Operation Total	1,782,362	26,546,918	(285,347)	27,917,642	26,106,377	1,937,556
Classroom Site Funds	1,814,718	2,254,938		3,772,691	2,267,494	1,802,162
Instructional Improvement	611,119	191,638		365,000	148,849	653,908
Unrestricted Capital Outlay	1,430,895	1,272,469	649	2,313,832	1,147,292	1,556,721
Adjacent Ways	1,117,692	1,421	0	0	559,343	559,770
Bond Building	4,563,441	0	1,807	0	2,183,800	2,381,448
Other Capital Funds	0	227,767	300,000	300,000	296,098	231,669
New School Facilities	0	0		0	0	0
Federal Projects	757,197	6,668,840	(84,610)	15,627,894	6,376,618	964,809
State Projects	18,914	374,447	0	441,595	318,372	74,989
County, City, and Town Grants	0	0	0	0	0	0
English Language Learner	0	102,590	0	115,977	102,590	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	149,250	802	0	200,000	0	150,052
Food Service	763,776	1,791,750	(159,517)	2,000,000	1,321,854	1,074,155
Civic Center	456,235	65,602	0	800,000	168,555	353,282
Community School	470,080	538,480	0	800,000	708,292	300,268
Auxiliary Operations	262,039	155,149	115,154	500,000	143,927	388,415
Extracurricular Activities Fees	209,603	74,508	0	300,000	91,959	192,152
Gifts and Donations	1,941,508	140,954	0	2,500,000	601,605	1,480,857
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	19,373	0	0	30,000	0	19,373
School Opening	0	0	0	0	0	0
Insurance Proceeds	12,326	66	0	50,000	0	12,392
Textbooks	19,698	641	0	40,000	0	20,339
Litigation Recovery	0	0	0	0	0	0
Indirect Costs	1,416,978	0	228,825	1,600,000	301,603	1,344,200
Unemployment Insurance	593,378	49,052	0	700,000	62,165	580,265
Teacherage	0	0	0	0	0	0
Insurance Refund	9,859	9,846	0	300,000	0	19,705
Grants and Gifts to Teachers	0	0	0	25,000	0	0
Advertisement	59	0	0	10,000	0	59
Career Technical Education	1,694,877	421,168	0	2,000,000	482,732	1,633,313
Arizona Industry Credentials Incentive	0	13,792	0	21,000	12,358	1,434
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	753,085	3,752,437	0	0	3,746,144	759,378
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	1,263	2,692,273	0	9,000,000	2,691,528	2,008
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	119,017	58,504		0	51,580	125,941
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	1,269,320	2,861,260	0	0	2,903,352	1,227,228

**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.	102,590									1.
Investment Income and Other Revenues	2.	0									2.
Total Revenues (lines 1 and 2)	3.	102,590									3.
Expenditures											
1000 Instruction	4.		76,032	26,557	0	0	0	0	115,977	102,589	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.	102,590	76,032	26,557	0	0	0	0	115,977	102,589	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.