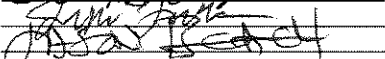
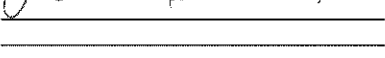




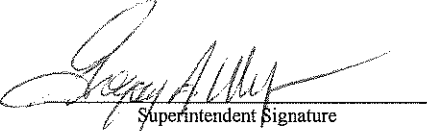
ANNUAL FINANCIAL REPORT

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
2024

SIGNATURE/DATE	
Steven Ray, President	11/13/2024
Bob D'Elena, Clerk	11/13/2024
Shelly Hargis, Board Member	11/13/2024
Jennifer Tucker, Board Member	11/13/2024
Jason Beach, Board Member	11/13/2024

SIGNATURE/DATE	
	
	
	
	
	

The Annual Financial Report file(s) for FY 2024 uploaded to the Arizona Department of Education's website on
13-Nov-24 contain(s) the data for the AFR described above.
Date


Superintendent Signature

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>29,803,912</u>
2. Classroom Site Funds (from page 3, line 13)	\$ <u>4,063,957</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>1,381,601</u>

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.	52,935								
Investment Income and Other Revenues	2.	0								
Total Revenues (lines 1 and 2)	3.	52,935								
Expenditures										
1000 Instruction	4.		41,434	12,561	0	0	0	0	52,936	53,995
2000 Support Services										
2100 Students	5.		0	0	0	0	0	0	0	0
2200 Instructional Staff	6.		0	0	0	0	0	0	0	0
2300 General Administration	7.		0	0	0	0	0	0	0	0
2400 School Administration	8.		0	0	0	0	0	0	0	0
2500 Central Services	9.		0	0	0	0	0	0	0	0
2600 Operation & Maintenance of Plant	10.		0	0	0	0	0	0	0	0
2700 Student Transportation	11.		0	0	0	0	0	0	0	0
2900 Other	12.		0	0	0	0	0	0	0	0
Total (must agree with the AFR page 6, line 3)	13.	52,935	41,434	12,561	0	0	0	0	52,936	53,995
Compensatory Instruction Fund 072										
Revenues										
3200 Restricted Revenue from State Sources	14.	0								
Investment Income and Other Revenues	15.	0								
Total Revenues (lines 14 and 15)	16.	0								
Expenditures										
1000 Instruction	17.		0	0	0	0	0	0	0	0
2000 Support Services										
2100 Students	18.		0	0	0	0	0	0	0	0
2200 Instructional Staff	19.		0	0	0	0	0	0	0	0
2300 General Administration	20.		0	0	0	0	0	0	0	0
2400 School Administration	21.		0	0	0	0	0	0	0	0
2500 Central Services	22.		0	0	0	0	0	0	0	0
2600 Operation & Maintenance of Plant	23.		0	0	0	0	0	0	0	0
2700 Student Transportation	24.		0	0	0	0	0	0	0	0
2900 Other	25.		0	0	0	0	0	0	0	0
Total (must agree with the AFR page 6, line 4)	26.	0	0	0	0	0	0	0	0	0

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

A. Ending fund balance amounts and planned uses

Funds															
General Fund*			Capital Projects Fund					Special Revenue Funds			Debt Service Funds	Permanent Fund	Enterprise funds	Internal Services Funds	Total all funds
Maintenance and Operations Fund	Unrestricted Capital Outlay Fund (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay Fund (if not included in the General Fund)	Bond Building Funds	Adjacent Ways Fund	Other capital projects funds	Classroom Site Fund	Federal and State Grants	Other special revenue funds						
1,605,739	0	1,787,259	1,751,948	0	568,025	(4,933)	3,131,700	(223,195)	9,109,847	572,048	0	0	0	18,298,438	
1,566,628	0	1,436,819	2,042,889	0	581,672	160,230	2,979,172	390,546	9,404,890	632,256	0	0	0	19,195,102	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
566,628	0	684,261	1,542,889	0	0	160,230	2,979,172	361,739	2,500,000	632,256	0	0	0	8,794,919	
	0	0	0	0	0	0	0	0	1,901,626	0	0	0	0	832,256	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,901,626	
														0	
1,000,000	0	0	500,000	0	0	0	0	0	5,000,000		0	0	0	6,500,000	
0	0	752,558	0	0	0	0	0	0	0		0	0	0	752,558	
0	0	0	0	0	581,672	0	0	0	0		0	0	0	581,672	
1,566,628	0	1,436,819	2,042,889	0	581,672	160,230	2,979,172	Must equal line 2	Must equal line 2	632,256	0	0	0	Must equal line 2	

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

B. Fund balance reserve process or policy

1. Does the District have a process or policy it follows to establish a targeted (goal) fund balance reserve level that the District is working to maintain each year? (Yes or No in cell F28) If the District has an adopted Governing Board policy, enter the policy number in the box provided (cell G28).

	Governing Board policy number (N/A if no adopted policy exists):
Yes	N/A

If question 1 was answered yes, complete the table below to describe the District's specific FY 2024 targeted and actual fund balance reserve amounts and methods used to establish those targeted fund balance reserve amounts.

Fund(s)	Targeted FY 2024 fund balance reserve amount(s)	Actual FY 2024 fund balance reserve amount(s)	Method used to establish a targeted fund balance reserve amount
Maintenance and Operations	\$1,000,000	1,566,628	Our Governing Board requests approximately 3% of the M & O budget be carryforwarded annually. Although this number fluctuates depending on ADM funding, a target of \$1,000,000 is requested for stability purposes. All other funds are reviewed based on student and staff projected needs. These reserves offer stability, ensuring minimal disruption for our students and staff in the event of reduced enrollment or unexpected expenses.
Total:	1,000,000	1,566,628	

3. The District plans to take the following actions related to its ending fund balance in FY 2025 and thereafter:

The District will continually monitor the fund balances to maximize the benefit to our students and staff while considering the future stability of the district within our current changing enrollment and community.

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 Prior Year

Total local revenues (lines 2-19)

2000 County

2110 County School Fund
2210 Special County School Reserve Fund
Other (Specify) _____

Total county revenues (lines 21-23)

3000 State

3100 Unrestricted
3110 State Equalization Assistance
3120 Additional State Aid
3200 Restricted
Other (Specify) _____

Total State revenues (lines 25-29)

4000 Federal

4100 Unrestricted Revenue Received Directly from the Federal Government
4200 Unrestricted Revenue Received from the Federal Government through the State
4300 Restricted Revenue Received Directly from the Federal Government
4500 Restricted Revenue Received from the Federal Government through the State
4700 Revenue Received from the Federal Government through Other Intermediate Agencies
4800 Revenue in Lieu of Taxes
4900 Revenue for/on Behalf of the District
Other (Specify) _____

Total federal revenues (lines 31-38)

Total Fund Revenue (lines 20, 24, 30, and 39)

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

TOTAL FUNDS AVAILABLE (lines 1 and 40 through 43)

Total Expenditures

6900 Other Financing Uses and Other Items Including Transfers-Out

TOTAL EXPENDITURES AND OTHER USES (lines 45 plus 46)

ENDING FUND BALANCE (line 44 minus line 47) (3)

MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)	ALL OTHER FUNDS
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1. 1,605,739	1,751,948	568,025	0	572,048	1.
2. 7,414,504	387,773	0		4,054,613	2.
3. 0					3.
4. 308,633	16,141	0		168,653	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. (42,503)	72,074	13,647	0	65,911	18.
19. 42,430	27,428	0	0	0	19.
20. 7,723,064	503,416	13,647	0	4,289,177	20.
21. 1,532	84				21.
22. 0	0				22.
23. 0	0				23.
24. 1,532	84				24.
25. 1,415,411	0			0	25.
26. 18,103,805	993,035			0	26.
27. 3,365,377	176,007			0	27.
28.				5,329,285	28.
29. 0	0			0	29.
30. 22,884,593	1,169,042			0	30. 5,329,285
31. 0				0	31.
32. 0				671,005	32.
33.				0	33.
34.				5,563,028	34.
35. 0				0	35.
36. 0				0	36.
37. 0				163,531	37.
38. 0				0	38.
39. 0				0	39. 6,397,564
40. 30,609,189	1,672,542	13,647	0	4,289,177	40.
41.			0	0	41.
42. 0	0	0	0	0	42.
43. 0	0	0	0	0	43.
44. 32,214,928	3,424,490	581,672	0	4,861,225	44.
45. 29,803,912	1,381,601	0	0	4,227,994	45.
46. 844,388	0	0	0	975	46.
47. 30,648,300	1,381,601	0	0	4,228,969	47.
48. 1,566,628	2,042,889	581,672	0	632,256	48.

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of 5,000 at 7/1/23.

(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 6/30/24.

(4) Debt Service Fund, interest expenditures amount: 0

DISTRICT NAME J O COMBS UNIFIED SCHOOL DISTRICT 44

COUNTY PINAL

CTDS NUMBER

110244000

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.	7,585,682	2,063,857	15,202	59,887	1,973	9,798,441	9,726,601	10,008,513	-2.8%
2000 Support Services										
2100 Students	2.	885,468	288,674	1,283	8,539	0	1,212,427	1,183,964	1,243,241	-4.8%
2200 Instructional Staff	3.	540,007	161,450	9,709	300	0	737,643	711,466	754,922	-5.8%
2300 General Administration	4.	255,612	94,105	173,388	2,777	18,387	594,765	544,269	664,587	-18.1%
2400 School Administration	5.	1,443,782	409,812	444	4,801	1,235	1,848,736	1,860,074	1,674,717	11.1%
2500 Central Services	6.	881,186	279,838	67,660	14,981	8,271	1,316,023	1,251,936	1,242,889	0.7%
2600 Operation & Maintenance of Plant	7.	750,109	251,559	2,871,759	840,920	2,879	5,435,552	4,717,226	4,531,881	4.1%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	37,879	8,260	15,000	45,000	0	107,953	106,139	49,852	112.9%
610 School-Sponsored Cocurricular Activities	10.	49,560	10,825	0	0	0	63,373	60,385	62,009	-2.6%
620 School-Sponsored Athletics	11.	231,414	38,188	28,450	0	27,608	341,323	325,660	312,291	4.3%
630 Other Instructional Programs	12.	0	0	14,012	1,525	0	18,760	15,537	18,747	-17.1%
700, 800, 900 Other Programs	13.	0	0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	12,660,699	3,606,568	3,196,907	978,730	60,353	21,474,996	20,503,257	20,563,649	-0.3%
200 and 300 Special Education										
1000 Instruction	15.	2,540,841	774,350	1,434,604	300	937	4,939,624	4,751,032	4,599,411	3.3%
2000 Support Services										
2100 Students	16.	1,050,850	292,959	923,976	0	0	2,408,590	2,267,785	2,158,152	5.1%
2200 Instructional Staff	17.	93,470	27,104	570	0	0	122,010	121,144	115,204	5.2%
2300 General Administration	18.	0	0	0	0	3,444	5,000	3,444	0	--
2400 School Administration	19.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0	0	0	0	0	0	0	0	0.0%
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.	3,685,161	1,094,413	2,359,150	300	4,381	7,475,224	7,143,405	6,872,767	3.9%
400 Pupil Transportation	25.	1,001,299	323,974	350,340	280,668	1,682	2,157,595	1,957,963	1,962,513	-0.2%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs										
1000 Instruction	27.	0	0	0	0	0		0	3,584	-100.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	0	0	0	0	0		0	0	0.0%
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	3,584	-100.0%
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.	155,681	43,606	0	0	0	200,247	199,287	221,929	-10.2%
Total Expenditures (lines 14, 24-26, 29-31)	32.	17,502,840	5,068,561	5,906,397	1,259,698	66,416	31,308,062	29,803,912	29,624,442	0.6%

DISTRICT NAME				J O COMBS UNIFIED SCHOOL DISTRICT 44				COUNTY				PINAL				CTDS NUMBER				110244000			
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.		3,808,065																				
Interest Income and Other Revenues	2.		103,364																				
Total Revenues (lines 1 and 2)	3.		3,911,429																				
Expenditures																							
1000 Instruction	4.			2,730,624	723,577	0	0	0	0	5,510,724	3,454,201	2,937,661	17.6%										
2100 Support Services - Students	5.			302,356	80,031	0	0	0	0	545,325	382,387	56,508	576.7%										
2200 Support Services - Instructional Staff	6.			176,588	50,781	0	0		0	883,716	227,369	204,076	11.4%										
2300 Support Services - General Administration	7.					0				0	0	0	0.0%										
2500 Central Services	8.								0	0	0	0	0.0%										
3300 Community Services Operations	9.			0	0	0				0	0	0	0.0%										
4000 Facilities Acquisition and Construction	10.							0		0	0	0	0.0%										
5000 Debt Service	11.								0	0	0	0	0.0%										
Total Expenditures (lines 4-11)	12.			3,209,568	854,389	0	0	0	0	6,939,765	4,063,957	3,198,245	27.1%										
Total Classroom Site Fund	13.	3,131,700	3,911,429	3,209,568	854,389	0	0	0	0	6,939,765	4,063,957	3,198,245	27.1%	2,979,172									

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Short-term Noninstructional Software Subscription 6655	Property 6700	Redemption of Principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
									Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)												
1000 Instruction	2.	0	81,480		181,793			0	498,066	263,273	224,308	17.4%
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	335	4,615	63,927			83	220,829	68,960	87,992	-21.6%
2300, 2400, 2500, 2900 Administration	4.	0		37,758	644,456		0	(1)	1,036,614	682,213	575,206	18.6%
2600 Operation & Maintenance of Plant	5.	0		12,571	115,086			19,434	296,120	147,091	138,347	6.3%
2700 Student Transportation	6.	0		31,019	118,319			21,378	209,375	170,716	284,621	-40.0%
3000 Operation of Noninstructional Services	7.	0		0	963			0	24,342	963	12,932	-92.6%
4000 Facilities Acquisition and Construction	8.	0		0	6,514			41,871	179,700	48,385	106,307	-54.5%
5000 Debt Service	9.					0	0		0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	81,815	85,963	1,131,058	0	0	82,765	2,465,046	1,381,601	1,429,713	-3.4%

(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 2,000 Actual 335

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.	2,465,046	1,381,601	0	0	0	0	577,166	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.	144,900	41,871	0	0	0	0	0	0	4.
6655 Short-term Noninstructional Software Subscription	5.		85,963		0		0		0	5.
6710 Land and Improvements	6.	0	4,057	0	0	0	0	577,166	0	6.
6720 Buildings and Improvements	7.	0	0	0	0	0	0	0	0	7.
673X Furniture and Equipment	8.	348,384	214,710	0	0	0	0	0	0	8.
673X Vehicles	9.	187,200	103,051	0	0	0	0	0	0	9.
673X Technology-Related Hardware and Software	10.	1,361,070	809,239	0	0	0	0	0	0	10.
6831, 6832, 6833 Redemption of Principal	11.	0	0	0	0	0	0	0	0	11.
6841, 6842, 6843, 6850, 6860 Interest	12.	0	0	0	0	0	0	0	0	12.
Total (lines 2-12)	13.	2,041,554	1,258,891	0	0	0	0	577,166	0	13.
Total amounts reported on lines 2 through 12 above for:										
Renovation	14.	700,000	23,792	0				577,166	0	14.
New Construction	15.	23,530	0		0	0	0	0	0	15.
Other	16.	1,318,024	1,235,099	0	0	0	0	0	0	16.
Total (lines 14-16)	17.	2,041,554	1,258,891	0	0	0	0	577,166	0	17.

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, 2024

Land and Improvements	4,674,015	1.
Buildings and Improvements	97,573,260	2.
Furniture, Equipment, Vehicles, and Technology	4,552,639	3.
Construction in Progress	0	4.
Total	106,799,914	5.

DISTRICT NAME J O COMBS UNIFIED SCHOOL DISTRICT 44

COUNTY PINAL

CTDS NUMBER 110244000

General

FEDERAL AND STATE PROJECTS

Capital Projects
Special Revenue
Lease Service

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
349 National Forest Fees
353 Taylor Grazing Fees
374 E-Rate
378 Impact Aid
300-399 Other Federal Projects
699 Federal Impact Aid (Construction)
Total Federal Project Funds (lines 1-20)

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE	FUND TYPES
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
1.	0	277,552	(33,950)	1,500,000	796,722	(553,120)	Special Revenue
2.	(2)	5,768	(13,575)	400,000	246,327	(254,136)	Special Revenue
3.	0	43,831	(2,500)	150,000	46,992	(5,661)	Special Revenue
4.	0	0	0	0	0	0	Special Revenue
5.	0	12,972	(600)	75,000	12,372	0	Special Revenue
6.	0	0	0	0	0	0	Special Revenue
7.	0	0	0	0	0	0	Special Revenue
8.	27	645,149	0	1,500,000	650,553	(5,377)	Special Revenue
9.	0	0	0	0	0	0	Special Revenue
10.	0	0	0	0	0	0	Special Revenue
11.	0	0	0	0	0	0	Special Revenue
12.	378	115,397	(3,685)	135,000	111,962	128	Special Revenue
13.	(11)	11	0	50,000	836	(836)	Special Revenue
14.	1,178,066	693,981	0	1,700,000	638,900	1,233,147	Special Revenue
15.	0	0	0	0	0	0	Special Revenue
16.	0	0	0	0	0	0	Special Revenue
17.	24,869	166,339	0	200,000	7,110	184,098	Special Revenue
18.	0	0	0	0	0	0	Special Revenue
19.	(1,467,815)	3,121,426	0	10,500,000	1,874,705	(221,094)	Special Revenue
20.	0	0	0	0	0	0	Special Revenue
21.	(264,488)	5,082,426	(54,310)	16,210,000	4,386,479	377,149	

Total COVID-19 Federal Relief Funds included in lines above

22.	(1,467,815)	3,151,417	0		1,759,356	(75,754)	
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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
460 Environmental Special Plate
465-499 Other State Projects
Total State Project Funds (lines 23-32)

23.	592	30,655	0	40,000	31,247	0	Special Revenue
24.	0	0	0	0	0	0	Special Revenue
25.	0	0	0	0	0	0	Special Revenue
26.	0	0	0	0	0	0	Special Revenue
27.	0	0	0	0	0	0	Special Revenue
28.	0	0	0	0	0	0	Special Revenue
29.	28,807	0	0	0	28,807	0	Special Revenue
30.	11,894	8,700	0	20,000	7,197	13,397	Special Revenue
31.	0	0	0	0	0	0	Special Revenue
32.	0	616,721	0	876,000	616,721	0	Special Revenue
33.	41,293	656,076	0	936,000	683,972	13,397	

Total Federal and State Projects (lines 21 and 33)

34.	(223,195)	5,738,502	(54,310)	17,146,000	5,070,451	390,546	
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(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	33,950	1.
2.	0	13,575	2.
3.	0	2,500	3.
4.	0	0	4.
5.	0	600	5.
6.	0	0	6.
7.	0	0	7.
8.	0	0	8.
9.	0	0	9.
10.	0	0	10.
11.	0	0	11.
12.	0	3,685	12.
13.	0	0	13.
14.	0	0	14.
15.	0	0	15.
16.	0	0	16.
17.	0	0	17.
18.	0	0	18.
19.	0	0	19.
20.	0	0	20.

SOURCES (2)		USES (2)	
23.	0	0	23.
24.	0	0	24.
25.	0	0	25.
26.	0	0	26.
27.	0	0	27.
28.	0	0	28.
29.	0	0	29.
30.	0	0	30.
31.	0	0	31.
32.	0	0	32.

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
750 Permanent Funds
800-849 Trust and Custodial Funds
850 Student Activities
855 Employee Insurance Program Withholdings
865 State Income Tax Withholdings
900-949 Enterprise Funds
Other

INTERNAL SERVICE FUNDS 950-989

9 Self Insurance
955 Intergovernmental Agreements
9 OPEB
9

BEGINNING		NET OTHER FINANCING			ENDING FUND
FUND BALANCE	REVENUES	INCLUDING TRANSFERS	EXPENDITURES		BALANCE
ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
896,981	328,703		897,000	282,064	943,620
0	0	0	0	0	0
36	52,935	0	52,936	53,995	(1,024)
0	0	0	0	0	0
153,709	26,433	0	200,000	67,146	112,996
382,405	214,240	0	800,000	350,519	246,126
812,963	1,177,666	0	985,000	868,083	1,122,546
305,841	231,076	0	750,000	284,167	252,750
169,749	81,209	0	400,000	101,161	149,797
1,660,475	490,431	0	2,500,000	400,336	1,750,570
0	0	0	10,000	0	0
8,906	0	0	31,000	5,138	3,768
0	0	0	0	0	0
107,514	79,621	35,698	300,000	72,496	150,337
20,915	0	0	40,000	0	20,915
0	0	0	5,000	0	0
1,106,040	50	54,310	1,600,000	476,139	684,261
681,219	71,339	0	700,000	0	752,558
0	0	0	0	0	0
41,903	0	0	300,000	41,903	0
113	10,250	0	25,000	223	10,140
0	0	0	10,000	0	0
2,087,723	365,155	0	2,100,000	613,601	1,839,277
0	29,830	0	36,000	29,830	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
3,105	1,247	844,388	850,000	844,388	4,352
0	0	0	0	0	0
(8,038)	519,576	0	9,000,000	355,660	155,878
0	0		0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
185,050	123,217		500,000	108,334	199,933
1,060,120	2,607,515	0	4,500,000	2,576,175	1,091,460
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Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	500,000	179,594
Class Size Reduction	0	0
Dropout Prevention Programs	280,000	3,523
Instructional Improvement Programs	117,000	98,947
Total Expenditures (lines 1-4)	897,000	282,064
Total Expenditures from accounting data		282,064

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		0
Developmental costs		0
Instructional hardware, software, or supplies		29,830
Career exploration		0
Total Expenditures (lines 1-5)	36,000	29,830
Total Expenditures from accounting data		29,830

OTHER FINANCING SOURCES INCLUDING	OTHER FINANCING USES INCLUDING
TRANSFERS-IN	TRANSFERS-OUT
5000	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.
35.	35.
36.	36.
37.	37.
38.	38.
39.	39.
1.	1.
2.	2.
3.	3.
4.	4.

(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, 2023	35,135,000	1.
2. Bonds issued during FY 2024	0	2.
3. Bonds retired during FY 2024	(2,790,000)	3.
4. Bonds Outstanding, June 30, 2024	32,345,000	4.
5. Short-term Debt Outstanding, July 1, 2023	0	5.
6. Short-term Debt Outstanding, June 30, 2024	0	6.

B. District Assessed Valuation and Other District Information

1. FY 2024 Assessed Valuations and Tax Rates		
a. Primary	325,590,230	Tax Rate 3.4643
b. Secondary	325,590,230	Tax Rate 1.2591
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 2024)

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)	23,040,549
2. Classroom Supplies (Function 1000, Object Code 6600)	920,580
3. Administration (Functions 2300, 2400, 2500, & 2900)	4,681,854
4. Support Services—Students (Function 2100)	5,387,707
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	11,163,802
6. Total Current Expenditures	45,194,492
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	3,891,258
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	41,303,234

E. Other long-term debt

1. Other Principal (object 6832)	558,041
2. Other Interest (object 6842)	286,347
3. Instructional software subscriptions (more than 12 months) Principal (object 6833)	0
4. Instructional software subscriptions (more than 12 months) Interest (object 6843)	0
5. Did the district enter into any new financed purchase agreements or more than 12-month lease agreements or software subscriptions during the fiscal year? (Yes or No)	Yes

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

0

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

0

H. Cash and Investments held at June 30, 2024

1. Sinking funds	0
2. Bond funds	632,257
3. Other funds, except for any employee retirement funds	0

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

1. Average salary of all teachers employed in FY 2024	59,843
2. Average salary of all teachers employed in FY 2023	59,660
3. Increase in average teacher salary from prior year	183
4. Percentage increase	0.3%

Comments on Average Salary Calculation (Optional):

☐ Check this box if your d

J. Certified Staff Salaries and FTE (Funds 001-799 excluding 575)

1. Substitute Teachers (Functions 1000, 2213 & 3300)
2. Classroom Teacher Base Salaries (Functions 1000 & 3300)
- a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941E
- b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)

Salaries	FTE
488,457	
12,289,751	221.20
2,414,456	49.20
9,875,295	172.00
0	
307,453	
401,443	
4,313,926	

3. Classroom Teacher Performance Pay (Functions 1000 & 3300)
4. Classroom Teacher Payments Not Related to Additional Duties (Function 1000 & 3300)
5. Classroom Teacher Payments Related to Additional Duties (All Functions)
6. Other Certified Staff (All Functions)

7. In FY 2024, did the district pay any of its classroom teachers for prior classroom experience outside of the school district using either of the following two methods:

- a. Increasing base salary by granting years of experience on its salary schedule? (Yes or No)
- b. Making payments in addition to their base salary? (Yes or No)

Yes
No

Total Certified Salary Payments from accounting data

17,801,030

(1) This form mirrors changes to the certified salary expenditure object code range (6100 to 6149) added to the FY 2024 USFR Chart of Accounts that will be required starting in FY 2025.

DISTRICT NAME J O COMBS UNIFIED SCHOOL DISTRICT 44

COUNTY PINAL

CTDS NUMBER 110244000

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	5	4	4	1	7	5	4	5	2	1	38
0	0	0	0	1	3	2	1	1	2	3	1	1	15
0	0	0	3	2	2	3	8	4	2	2	6	2	34
0	0	0	8	7	9	6	16	10	8	10	9	4	87

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
6,835,734	6,514,185
4,974	0
0	0
243,990	242,360
0	0
106,953	105,685
0	0
283,573	281,175
7,475,224	7,143,405

10. IEP required pupil transportation costs
coded within Program 400

632,568	597,638
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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

1. Nonfederal Audit Expenditures - M&O Fund	6350	43,800	36,100
2. Federal Audit Expenditures - All Funds	6330	0	0

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

Actual Expenditures made in FY 2024 \$ 0

F. TUITION

1. Tuition to Other Arizona Districts (object 6561)
2. Tuition to Out-of-State Districts (object 6562)
3. Tuition to Private Schools (object 6563)
4. Tuition to Ed Services\Coops\IGAs (object 6564)
5. Tuition Other (object 6569) (1)
6. Total (lines 1-5)

Tuition Expenditures
100
0
923,081
0
0
923,181

(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, 6833	Interest 6841, 6842, 6843, 6850	Miscellaneous and Charges for District Services 6885, 6890	All Object Codes (excluding 6900)			
1000 Instruction	1.	14,495,820	3,968,315	1,807,948	999,323	275,346	72,608				161,962	0	21,781,322	1.
2000 Support Services														
2100 Students	2.	3,329,360	966,799	1,027,172	53,263	66,265	3,443				7,670	0	5,453,972	2.
2200 Instructional Staff	3.	1,622,805	446,668	175,974	4,864	242,373	3,109				13,233	0	2,509,026	3.
2300 General Administration	4.	263,623	94,997	197,674	12,435	11,000	34,336	28,944			15,141	0	658,150	4.
2400 School Administration	5.	1,584,998	436,324	1,123	7,781	5,585	1,075				11,365	0	2,048,251	5.
2500, 2900 Central Services, Other	6.	1,248,157	387,888	263,964	67,679	888,600	5,826		0		7,221	0	2,869,335	6.
2600 Operation and Maintenance of Plant	7.	842,343	269,828	3,193,997	857,715	177,862	631				25,028	0	5,367,404	7.
2700 Student Transportation	8.	1,049,742	333,950	367,636	320,854	203,274	2,370				782		2,278,608	8.
3000 Operation of Noninstructional Services														
3100 Food Service Operations	9.	562,732	166,813	23,727	835,507	33,329	3,161				0	0	1,625,269	9.
3200 Enterprise Operations	10.	0	0	0	0	0	0				0	0	0	10.
3300 Community Services Operations	11.											929,126	929,126	11.
3400 Bookstore Operations	12.	42,120	8,210	0	0	963	0				0	0	51,293	12.
Total (lines 1-12)	13.	25,041,700	7,079,792	7,059,215	3,159,421	1,904,597	126,559	28,944	0	242,402	929,126	929,126	45,571,756	13.
From Federal Funds	14.	2,704,058	707,965	432,848	1,455,937	565,655	4,999	0	739	0	135,538	6,007,739		14.
From State and Local Sources	15.	22,337,642	6,371,827	6,626,367	1,703,484	1,338,942	121,560	28,944	0	241,663	793,588	39,564,017		15.
4000 Facilities Acquisition and Construction	16.	0	0	289,935	0	119,791	0			0	0	409,726		16.
5000 Debt Service	17.							3,348,041	1,724,341		0	5,072,382		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)	9,472,749	488,457	0	0	1.
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	1,670,776	0	597,420	0	2.
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	736,176	0	0	0	3.
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	790,900	0	0	0	4.
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	135,698	0	0	0	5.

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	797,427	6.
7. Number of FTE-Certified Teachers	221	7.
8. Number of FTE-Contract Teachers	9	8.

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

1. 6410-6411 Utility Services	198,484	1.
2. 6620-6629 Energy	664,210	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	43,831	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	79,234	665,743	744,977	3.
4. Function 3300-Community Service Operations (program 900)	79,234			4.

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

1. 6710 Land and Improvements	7,211	1.
2. 6720 Buildings and Improvements	110,124	2.
3. 6731-39 Equipment	2,457	3.
4. Total (lines 1-3)	119,792	4.
5. 6450 Construction	283,957	5.

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

1. 6340 Technical Services	219,548	1.
2. 6432 Technology-Related Repairs and Maintenance	0	2.
3. 6443 Rental of Computers and Related Equipment	0	3.
4. 6531 Telecommunications	136,292	4.
5. 6641-43 Software reported in library books, textbooks, or instructional aids	816,701	5.
6. 6650 and 6655 Supplies-Technology-Related and Short-term noninstructional software subscriptions	109,578	6.
7. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	1,149,987	7.
8. Subtotal (Lines 1-7)	2,432,106	8.
9. 6739 Technology-Related Hardware & Software (\$5,000 or more)	154,710	9.
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	3,348,041	10.
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	0	11.

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

1. 2210 Improvement of Instruction	1,844,668	1.
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Additional information for National Public Education Financial Survey (NPEFS) reporting of COVID-19 federal relief funds

		Programs 100-630										Programs 700-900	Total
		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Interest on Short Term Debt 6850	Miscellaneous 6890	Other 6800	All Object Codes (excluding 6900)	
Current Expenditures from COVID-19 federal relief funds													
1000 Instruction	1.	312,701	67,441	0	342,729	0	0			0	0	0	722,871
2100, 2200 Student Support Services	2.	295,974	58,217	0	0	233,251	0			0	0	0	587,442
2300, 2500, 2900 Other Support Services	3.	30,628	5,416	23,417	0	247,395	0	0	0	0	0	0	306,856
2400 School Administration	4.	29,563	5,810	0	0	0	0			0	0	0	35,373
2600 Operation and Maintenance of Plant	5.	12,702	2,400	0	0	0	0			0	0	0	15,102
2700 Student Transportation	6.	16,961	3,232	0	0	0	0			0	0	0	20,193
3100 Food Service Operations	7.	7,939	1,572	0	0	0	0			0	0	0	9,511
3200 Enterprise Operations	8.	0	0	0	0	0	0			0	0	0	0
3300 Community Services Operations	9.	9,741	1,962	0	0	0	0				0	0	11,703
3400 Bookstore Operations	10.	751	151	0	0	0	0			0	0	0	902
Other	11.	0		0	0	0	0	0	0	0	0	0	0
Total (lines 1-12)	12.	716,960	146,201	23,417	342,729	480,646	0	0	0	0	0	0	1,709,953

Technology Related Expenditures from COVID-19 federal relief funds	Total spending detail	Classroom spending detail
1. 6340 Technical Services	0	0
2. 6432 Technology-Related Repairs and Maintenance	0	0
3. 6443 Rental of Computers and Related Equipment	0	0
4. 6531 Telecommunications	0	0
5. 6650 Supplies-Technology-Related	0	0
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	480,646	0
7. 6739 Technology-Related Hardware & Software (\$5,000 or more)	0	0
8. 6641-43 Software reported in library books, textbooks, or instructional aids	342,729	342,729
9. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	0	
10. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	0	0

Other Financing Uses for federal relief funds	
1. 6910 Indirect costs transfers-out	0

Capital Outlay Expenditures detail for COVID-19 federal relief funds	
1. Programs 100-630, Function 4000, Objects 6100-6700 and 6890	0
2. Programs 100-630, All functions, Object 67XX	480,646

COVID-19 federal relief funds	Total Award (all fiscal years)	FY 2020 through FY 2023 Expenditures and Other Financing Uses	FY 2024 Expenditures and Other Financing Uses	Amount remaining to spend
1. Elementary and Secondary School Emergency Relief Funds (ESSER I)	793,456	793,456		
2. Elementary and Secondary School Emergency Relief Funds (ESSER II)	2,860,083	2,860,083	0	0
3. Elementary and Secondary School Emergency Relief Funds (ESSER III)	6,399,490	4,091,366	1,709,953	598,171
4. Governor's Emergency Education Relief Funds (GEER) - includes Acceleration Academies Program	0	0	0	0
5. Coronavirus Relief Fund (CRF)—Enrollment Stability Grant (ESG) Program	1,375,288	1,375,288		
6. Other COVID-19 Federal Relief Funds	839,655	839,655	0	0
7. Total	12,267,972	9,959,848	1,709,953	598,171

Total FY 2024 expenditures + other financing uses 1,709,953

I certify that the Annual Financial Report of **J O Combs Unified School District, 44 in Pinal** County, for fiscal year 2024 was approved by the Governing Board on **November 13, 2024**, and that the complete Annual Financial Report may be reviewed by contacting **Julie A. Cook** at the District Office, telephone **480-987-5302**, during normal business hours.

CTDS NUMBER110244000

Avg. Daily Membership20232024

Attending4,051.35963,747.7508

2024 Tax Rates:PrimarySecondary

3.46431.2591

Rev. 8/24 Arizona Department of Education and Auditor GeneralPresident 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	Fund Types
Regular Education				21,474,996	20,503,257		
Special Education				7,475,224	7,143,405		
Pupil Transportation				2,157,593	1,957,963		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				200,247	199,287		
Maintenance and Operation Total	1,605,739	30,609,189	(844,388)	31,308,062	29,803,912	1,566,628	General
Classroom Site Funds	3,131,700	3,911,429		6,939,765	4,063,957	2,979,172	Special Revenue
Instructional Improvement	896,981	328,703		897,000	282,064	943,620	Special Revenue
Unrestricted Capital Outlay	1,751,948	1,672,542	0	2,465,046	1,381,601	2,042,889	Capital Projects
Adjacent Ways	568,025	13,647	0	577,168	0	581,672	Capital Projects
Bond Building	0	0	0	0	0	0	Capital Projects
Condemnation	0	0	0	0	0	0	Capital Projects
Energy and Water Savings	3,105	1,247	844,388	850,000	844,388	4,352	Capital Projects
New School Facilities	0	0	0	0	0	0	Capital Projects
Federal Projects	(264,488)	5,082,426	(54,310)	16,210,000	4,386,479	377,149	
State Projects	41,293	656,076	0	936,000	683,972	13,397	
County, City, and Town Grants	0	0	0	0	0	0	Special Revenue
English Language Learner	36	52,935	0	52,936	53,995	(1,024)	Special Revenue
Compensatory Instruction	0	0	0	0	0	0	Special Revenue
School Plant Fund	153,709	26,433	0	200,000	67,146	112,996	Special Revenue
Food Service	2,275,564	2,272,154	0	2,500,000	1,944,579	2,603,139	Special Revenue
Civic Center	382,405	214,240	0	800,000	350,519	246,126	Special Revenue
Community School	812,963	1,177,666	0	985,000	868,083	1,122,546	Special Revenue
Auxiliary Operations	305,841	231,076	0	750,000	284,167	252,750	Special Revenue
Extracurricular Activities Fees	169,749	81,209	0	400,000	101,161	149,797	Special Revenue
Gifts and Donations	1,660,475	490,431	0	2,500,000	400,336	1,750,570	Special Revenue
Gifts and Donations—Capital	0	0	0	0	0	0	Capital Projects
Career & Technical Education Projects	0	0	0	10,000	0	0	Special Revenue
Fingerprint	8,906	0	0	31,000	5,138	3,768	Special Revenue
School Opening	0	0	0	0	0	0	General
Insurance Proceeds	107,514	79,621	35,698	300,000	72,498	150,337	Special Revenue
Textbooks	20,915	0	0	40,000	0	20,915	Special Revenue
Litigation Recovery	0	0	0	5,000	0	0	Special Revenue
Indirect Costs	1,106,040	50	54,310	1,600,000	476,139	684,261	General
Unemployment Insurance	681,219	71,339	0	700,000	0	752,558	General
Teacherage	0	0	0	0	0	0	Special Revenue
Insurance Refund	41,903	0	0	300,000	41,903	0	Special Revenue
Grants and Gifts to Teachers	113	10,250	0	25,000	223	10,140	Special Revenue
Advertisement	0	0	0	10,000	0	0	Special Revenue
Career Technical Education	2,087,723	365,155	0	2,100,000	613,601	1,839,277	Special Revenue
Arizona Industry Credentials Incentive	0	29,830	0	36,000	29,830	0	Special Revenue
Impact Aid Revenue Bond Building	0	0	0	0	0	0	Capital Projects
Debt Service	572,048	4,289,177	(975)	4,227,994	4,227,994	632,256	Debt Service
Emergency Deficiencies Correction	0	0	0	0	0	0	Capital Projects
Building Renewal Grant	(8,038)	519,576	0	9,000,000	355,660	155,878	Capital Projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt Service
Student Activities	185,050	123,217	0	500,000	108,334	199,933	Special Revenue
Employee Insurance Program Withholdings	1,060,120	2,607,515	0	4,500,000	2,576,175	1,091,460	
State Income Tax Withholdings	0	0	0	0	0	0	
Other Funds	0	0	0	0	0	0	Special Revenue
Permanent Fund	0	0	0	0	0	0	Permanent
Trust and Custodial Funds	0	0	0	0	0	0	
Enterprise Funds	0	0	0	0	0	0	Enterprise
Self-Insurance	0	0	0	0	0	0	Internal Services
Intergovernmental Agreements	0	0	0	0	0	0	Internal Services
OPEB	0	0	0	0	0	0	Internal Services
Other Internal Service Fund	0	0	0	0	0	0	Internal Services

Additional fund balance reserve information
(See Fund Balance Reserve tab for more detail)

(1) The District has a process or policy to establish a targeted fund balance reserve for FY 2024.

(2) The District's actual fund balance reserve for FY 2024 was:
1,566,628