



Annual Financial Report

Instructions

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
2025

Signature/Date	Signature/Date
Shelly Hargis, Board President	10/08/25
Lisa Horne, Board Clerk	10/08/25
Steven Ray, Board Member	10/08/25
Melissa Valenzuela, Board Member	10/08/25
Dianne Taylor, Board Member	10/08/25

District website link of posted AFR

https://www.jocombs.org/departments/business-services/financial-data

The annual financial report file(s) for FY 2025 uploaded to the Arizona Department of Education's website on
10/9/2025 contain(s) the data for the annual financial report described above.
Date

Superintendent signature	Business Manager signature
Gregory A. Wyman	Julie A. Stone
Superintendent (typed name)	Business Manager (typed name)
Julie A. Stone	480-987-5302
District contact employee	Telephone number
	jstone@jocombs.org
	Email

Total expenditures by fund	
1. Maintenance & Operation (from page 2, line 32)	\$ 29,708,150
2. Classroom Site Funds (from page 3, line 13)	\$ 4,112,567
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 1,421,614

District name J.O. COMBS UNIFIED SCHOOL DISTRICT 44

County PINAL

CTDS number 110244000

Instructions

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
1750	Revenue from enterprise and student activities
1790	Extracurricular activities fees tax credit
1800	Revenue from community services activities
1910	Rentals
1920	Contributions and donations from private sources
1950	Miscellaneous revenues from other districts
1960	Miscellaneous revenues from other local governmental units
Other (specify) (2)	1980-Prior Yr; 1990 Real Property Tax

Total Local Revenues (lines 2-26)

2000 County

2110	County School Fund
2210	Special County School Reserve Fund
Other (specify)	

Total County Revenues (lines 28-30)

3000 State

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

Total State Revenues (lines 32-36)

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 38-45)

Total fund revenue (lines 27, 31, 37, and 46)

5100	Issuance of bonds
5200	Fund transfers-in
Other (specify)	

Total funds available (lines 1 and 47 through 50)

Total expenditures

6900	Other financing uses and other items including transfers-out
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Total expenditures and other uses (lines 52 plus 53)

Ending fund balance (line 51 minus line 54) (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
1,566,628	2,042,889	581,672	0	632,256	

7,883,232	246,325	0		3,910,231	0
0					0
260,373	8,136	0		129,054	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	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
23,998	74,271	14,734	0	68,719	451,036
0	0			0	430,279
0	0			0	148,904
0	0			0	1,233,933
0	0			0	0
0	0			0	186,547
0	0			0	647,147
0	0			0	0
42,571	11	0	0	(1)	3,040,799
8,210,174	328,743	14,734	0	4,108,003	6,138,645

429	14				
0	0				
0	0				
429	14				

460,466	0				0
18,160,086	592,585				0
3,591,724	112,230				0
					4,889,164
0	0			0	0
22,212,276	704,815			0	4,889,164

0					0
0					823,052
					0
					4,810,085
0					10,686
0					0
0					0
0					0
0				0	(1)
0				0	5,643,822

30,422,879	1,033,572	14,734	0	4,108,003	
			0	0	
0	0	0	0	0	
0	0	0	0	0	
31,989,507	3,076,461	596,406	0	4,740,259	
29,708,150	1,421,614	0	0	4,143,494	
1,092,838	0	0	0	675	
30,800,988	1,421,614	0	0	4,144,169	
1,188,519	1,654,847	596,406	0	596,090	

(1) The Maintenance and Operation fund beginning fund balance includes the revolving account cash balance of 5,000 at 7/1/24.

(2) The Government Property Lease Excise Tax revenue included on line 26 is 0

(3) The Maintenance and Operation fund ending fund balance includes the revolving account cash balance of 5,000 at 6/30/25.

(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.		7,209,175	1,936,808	10,354	52,382	1,266	9,334,570	9,209,985	9,726,601	-5.3%
2000 Support services											
2100 Students	2.		888,224	269,599	67,250	11,887	0	1,266,993	1,236,960	1,183,964	4.5%
2200 Instructional staff	3.		503,978	145,420	54,912	175	0	774,567	704,485	711,466	-1.0%
2300 General administration	4.		365,006	116,634	65,101	1,749	18,410	577,173	566,900	544,269	4.2%
2400 School administration	5.		1,366,742	401,279	0	4,131	1,527	1,774,590	1,773,679	1,860,074	-4.6%
2500 Central services	6.		869,487	260,383	26,350	17,930	7,805	1,238,445	1,181,955	1,251,936	-5.6%
2600 Operation & maintenance of plant	7.		831,525	262,153	3,070,618	915,560	824	5,406,841	5,080,680	4,717,226	7.7%
2900 Other	8.		0	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	9.		38,471	7,777	0	45,000	0	93,592	91,248	106,139	-14.0%
610 School-sponsored cocurricular activities	10.		55,713	11,250	0	0	0	67,409	66,963	60,385	10.9%
620 School-sponsored athletics	11.		232,604	34,765	15,338	8,136	54,817	354,354	345,660	325,660	6.1%
630 Other instructional programs	12.		0	0	10,338	1,851	0	12,506	12,189	15,537	-21.5%
700, 800, 900 Other programs	13.		0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 1-13)	14.		12,360,925	3,446,068	3,320,261	1,058,801	84,649	20,901,040	20,270,704	20,503,257	-1.1%
200 and 300 Special education											
1000 Instruction	15.		2,419,969	718,685	1,451,548	0	144	4,870,067	4,590,346	4,751,032	-3.4%
2000 Support services											
2100 Students	16.		1,186,560	309,447	806,203	0	800	2,371,696	2,303,010	2,267,785	1.6%
2200 Instructional staff	17.		171,707	42,008	0	0	0	225,725	213,715	121,144	76.4%
2300 General administration	18.		0	0	0	0	0	5,000	0	3,444	-100.0%
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.		3,778,236	1,070,140	2,257,751	0	944	7,472,488	7,107,071	7,143,405	-0.5%
400 Pupil transportation	25.		1,115,760	311,524	463,366	230,835	7,614	2,225,700	2,129,099	1,957,963	8.7%
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	0	0.0%
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	0	0.0%
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.		155,444	45,832	0	0	0	202,873	201,276	199,287	1.0%
Total expenditures (lines 14, 24-26, 29-31)	32.		17,410,365	4,873,564	6,041,378	1,289,636	93,207	30,802,101	29,708,150	29,803,912	-0.3%

		Instructions	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.		3,646,691											
Interest income and other revenues	2.		93,931											
Total revenues (lines 1 and 2)		3.	3,740,622											
Expenditures														
1000 Instruction	4.			2,728,446	718,855	0	0	0	0	4,639,925	3,447,301	3,454,201	-0.2%	
2100 Support services - students	5.			313,744	82,606	0	0	0	0	545,325	396,350	382,387	3.7%	
2200 Support services - instructional staff	6.			209,921	58,054	0	0		0	832,820	267,975	227,369	17.9%	
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.			784	157	0				0	941	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.		3,252,895	859,672	0	0	0	0	6,018,070	4,112,567	4,063,957	1.2%	
Total Classroom Site Fund		13.	2,979,172	3,740,622	3,252,895	859,672	0	0	0	6,018,070	4,112,567	4,063,957	1.2%	2,607,227
Total actual Fund 010 expenditures from accounting records (should agree to cell M21)											4,112,567			

Unrestricted Capital Outlay (610) Fund—Expenditures

Instructions			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	
Expenditures									Rentals 6440	Budget	Actual		Prior year actual
Unrestricted Capital Outlay Override (1)		1.	0	465,807	619,008	183,173	2,335	0	151,291	0	1,421,614	0	--
Unrestricted Capital Outlay Fund 610 (2)													
1000 Instruction		2.		465,807		35,194			0	858,899	501,001	263,273	90.3%
2000 Support services													
2100, 2200 Students and instructional staff		3.	0	0	3,738	59,268			0	79,257	63,006	68,960	-8.6%
2300, 2400, 2500, 2900 Administration		4.	0		525,695	40,474		0	144	658,087	566,313	682,213	-17.0%
2600 Operation & maintenance of plant		5.	0		28,161	47,474			23,849	152,950	99,484	147,091	-32.4%
2700 Student transportation		6.	0		61,414	0			8,957	157,724	70,371	170,716	-58.8%
3000 Operation of noninstructional services		7.	0		0	763			0	35,000	763	963	-20.8%
4000 Facilities acquisition and construction		8.	0		0	0			118,341	148,500	118,341	48,385	144.6%
5000 Debt service		9.					2,335	0		10,000	2,335	0	--
Total Unrestricted Capital Outlay Fund (lines 2-9)		10.	0	465,807	619,008	183,173	2,335	0	151,291	2,100,417	1,421,614	1,381,601	2.9%

Total actual Fund 610 expenditures from accounting records (should agree to cell L19)

1,421,614

(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

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.	2,100,417	1,421,614	0	0	0	577,166	0	1.
6150 Classified salaries		2.	0	0	0	0	0	0	0	2.
6200 Employee benefits		3.	0	0	0	0	0	0	0	3.
6450 Construction services		4.	104,100	103,423	0	0	0	0	0	4.
6655 Short-term noninstructional software subscription		5.		619,008	0		0		0	5.
6710 Land and improvements		6.	0	0	0	0	0	581,650	0	6.
6720 Buildings and improvements		7.	0	0	0	0	0	0	0	7.
673X Furniture and equipment		8.	258,607	95,504	0	0	0	0	0	8.
673X Vehicles		9.	0	0	0	0	0	0	0	9.
673X Technology-related hardware and software		10.	150,888	87,669	0	0	0	0	0	10.
6831, 6832, 6833 Redemption of principal		11.	0	2,335	0	0	0	0	0	11.
6841, 6842, 6843, 6850, 6860 Interest		12.	0	0	0	0	0	0	0	12.
Total (lines 2-12)		13.	513,595	907,939	0	0	0	581,650	0	13.
Total amounts reported on lines 2 through 12 above for:										
Renovation		14.	145,900	163,468	0	0		581,650	0	14.
New construction		15.	0	0	0	0	0	0	0	15.
Other		16.	367,695	744,471	0	0	0	0	0	16.
Total (lines 14-16)		17.	513,595	907,939	0	0	0	581,650	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, 2025	
Land and improvements	4,486,415
Buildings and improvements	94,732,983
Furniture, equipment, vehicles, and technology	3,917,138
Construction in progress	655,123
Total	103,791,659

District name J.O. COMBS UNIFIED SCHOOL DISTRICT 44

County PINAL

CTDS number 110244000

Federal and State Projects

Instructions

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)

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
460 Environmental Special Plate
465-499 Other State Projects
Total State project funds (lines 23-32)

Total federal and State projects (lines 21 and 33)

	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.	(553,120)	1,362,743	(33,300)	1,500,000	776,322	1	Special revenue
2.	(254,136)	376,608	(6,330)	400,000	146,144	(30,002)	Special revenue
3.	(5,661)	50,614	(2,323)	150,000	42,630	0	Special revenue
4.	0	0	0	0	0	0	Special revenue
5.	0	23,791	(1,175)	75,000	22,616	0	Special revenue
6.	0	0	0	0	0	0	Special revenue
7.	0	0	0	0	0	0	Special revenue
8.	(5,377)	704,153	(35,745)	1,500,000	663,006	25	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.	128	106,450	(4,624)	135,000	104,346	(2,392)	Special revenue
13.	(836)	4,670	0	50,000	3,834	0	Special revenue
14.	1,233,147	869,823	0	1,700,000	767,606	1,335,364	Special revenue
15.	0	0	0	0	0	0	Special revenue
16.	0	0	0	0	0	0	Special revenue
17.	184,098	3,197	0	200,000	100,588	86,707	Special revenue
18.	0	0	0	0	0	0	Special revenue
19.	(221,094)	870,450	(1,946)	7,000,000	670,693	(23,283)	Special revenue
20.	0	0	0	0	0	0	Special revenue
21.	377,149	4,372,499	(85,443)	12,710,000	3,297,785	1,366,420	
22.	(75,754)	797,905	0		594,833	127,318	
23.	0	29,116	0	40,000	29,116	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.	0	0	0	0	0	0	Special revenue
30.	13,397	4,076	0	20,000	5,963	11,510	Special revenue
31.	0	0	0	0	0	0	Special revenue
32.	0	611,304	0	1,100,000	628,183	(16,879)	Special revenue
33.	13,397	644,496	0	1,160,000	663,262	(5,369)	
34.	390,546	5,016,995	(85,443)	13,870,000	3,961,047	1,361,051	

Other financing sources including transfers-in 5000 (1)	Other financing uses including transfers-out 6900 (1)
0	33,300
0	6,330
0	2,323
0	0
0	1,175
0	0
0	0
0	0
0	35,745
0	0
0	0
0	0
0	0
0	4,624
0	0
0	0
0	0
0	0
0	0
0	0
0	1,946
0	0

Other financing sources (2)	Other financing uses (2)
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

(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. Generally, there are no allowable transfers to or from any state projects. However, the Arizona Ninth Grade Success Grant allows indirect costs transfers from the grant.

Instructions

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 Withholding

865 State Income Tax Withholdings

900-949 Enterprise Funds

Other

[illegible]

CTDS number 110244000

Instructional Improvement Fund 020		Budget	Actual
Expenditures			
Teacher compensation increases	313,000	275,849	1.
Class size reduction	0	0	2.
Dropout prevention programs	300,000	163,514	3.
Instructional improvement programs	330,000	327,391	4.
Total expenditures (lines 1-4)	943,000	766,754	5.
Total expenditures from accounting data		766,754	6.

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		427	2
Developmental costs			0
Instructional hardware, software, or supplies			0
Career exploration			0
Total expenditures (lines 1-5)	36,000		427
Total expenditures from accounting data			427

	Other financing sources including transfers-in 5000	Other financing uses including transfers-out 6900	
1.			1.
2.	0	0	2.
3.	0	0	3.
4.	0	0	4.
5.	0	0	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	0	12.
13.	0	0	13.
14.	23,167	0	14.
15.	0	0	15.
16.	0	0	16.
17.	85,444	0	17.
18.	0	0	18.
19.	0	0	19.
20.	0	0	20.
21.	0	0	21.
22.	0	0	22.
23.	0	0	23.
24.	0	0	24.
25.	0	0	25.
26.	0	0	26.
27.	0	0	27.
28.	1,092,838	0	28.
29.	0	0	29.
30.	0	0	30.
31.			31.
32.	0	0	32.
33.	0	0	33.
34.	0	0	34.
35.			35.
36.	0	0	36.
37.	0	0	37.
38.	0	0	38.
39.	0	0	39.
1.	0	0	1.
2.	0	0	2.
3.	0	0	3.
4.	0	0	4.

District name J.O. COMBS UNIFIED SCHOOL DISTRICT 44

Instructions

A. Bonds and short-term debt

1. Bonds outstanding, July 1, 2024	32,345,000	1.
2. Bonds issued during FY 2025	0	2.
3. Bonds retired during FY 2025	(2,845,000)	3.
4. Bonds outstanding, June 30, 2025	29,500,000	4.
5. Short-term debt outstanding, July 1, 2024	0	5.
6. Short-term debt outstanding, June 30, 2025	0	6.

B. District assessed valuation and other district information

1. FY 2025 Assessed valuations and tax rates			
a. Primary	357,274,687.0000	Tax rate	3.3198
b. Secondary	4,031,000.0000	Tax rate	1.0997
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 2025)

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)	22,920,278
2. Classroom supplies (function 1000, object code 6600)	1,005,165
3. Administration (functions 2300, 2400, 2500, & 2900)	5,034,334
4. Support services—students (function 2100)	5,675,914
5. All other support services & operations (functions 2200, 2600, 2700, 3100, & 3400)	12,587,642
6. Total current expenditures	47,223,333
7. Total current expenditures from federal funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	3,383,228
8. Total current expenditures from state and local funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	43,840,105

E. Other long-term debt

1. Other principal (object 6832)	603,723
2. Other interest (object 6842)	495,643
3. Instructional software subscriptions (more than 12 months) principal (object 6833)	412,229
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)	No

County PINAL

CTDS number 110244000

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
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G. Rewards, discounts, incentives, and other financial consideration received from credit card companies (A.R.S. §35-391)	1,035
---	-------

H. Cash and investments held at June 30, 2025

1. Sinking funds	0
2. Bond funds	0
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 2025	58,477
2. Average salary of all teachers employed in FY 2024	59,843
3. Increase in average teacher salary from prior year	(1,366)
4. Percentage increase	-2.3%

Comments on average salary calculation (optional):

1.9% raise provided to staff however staff changes resulted in current staff having less experience which resulted in overall lower average salary.

Check this box if your d

J. Certified staff salaries and FTE (funds 001-799 excluding 575)

	Salaries	FTE
1. Substitute teachers (functions 1000, 2213 & 3300, object codes 6105-6109)	470,014	
2. Classroom teacher base salaries (functions 1000 & 3300, object codes 6110-6114)	11,771,686	208.00
a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941(E)	1,725,698	36.00
b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)	10,045,988	172.00
3. Classroom teacher performance pay (functions 1000 & 3300, object codes 6115-6119)	129,418	
4. Classroom teacher payments not related to additional duties (function 1000 & 3300, object codes 6120-6129)	258,441	
5. Classroom teacher payments related to additional duties (all functions, object cods 6130-6139)	244,237	
6. Other certified staff (all functions, object codes 6140-6149)	3,851,051	

7. In FY 2025, 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)	Yes
b. Making payments in addition to their base salary? (yes or no)	No

8. Total certified salary payments from accounting data	16,724,848
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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)

Instructions													
Grade													
K	1	2	3	4	5	6	7	8	9	10	11	12	Total
1	2	12	3	5	10	4	1	5	4	7	5	1	60
1	0	5	1	2	8	7	2	1	1	3	3	1	35
1	0	8	4	4	7	4	3	7	4	4	6	6	58
3	2	25	8	11	25	15	6	13	9	14	14	8	153

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)

- 10. IEP required pupil transportation costs coded within program 400

Program 200 & 300 budget	Program 200 & 300 actual
6,868,926	6,498,542
2,000	0
0	0
248,000	250,342
0	0
108,400	108,373
0	0
245,162	249,814
7,472,488	7,107,071

785,800	734,878
---------	---------

C. Maintenance and Operation 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	Budget	Actual	
		41,000	40,793	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 2025 \$ 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
0
0
1,106,225
0
0
1,106,225

(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.

Instructions

Additional information for National Public Education Financial Ssurvey (NPEFS) reporting

		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)	
Funds 001-799 (excluding 575)													
1000 Instruction	1.	13,936,521	3,755,751	1,777,363	999,329	246,257	126,107				221,263	0	21,062,591
2000 Support services													
2100 Students	2.	3,548,498	991,317	930,370	114,418	79,176	5,857				6,278	0	5,675,914
2200 Instructional staff	3.	1,699,087	444,043	265,478	17,360	729	453				10,112	0	2,437,262
2300 General administration	4.	366,468	116,930	68,039	23,774	0	26,754	1,200			21,349	0	624,514
2400 School administration	5.	1,482,374	414,893	2,823	6,114	7,012	1,785				7,558	0	1,922,559
2500, 2900 Central services, other	6.	1,273,660	381,663	178,219	542,195	39,518	58,629			0	5,610	0	2,479,494
2600 Operation and maintenance of plant	7.	859,089	267,667	3,434,705	956,972	416,333	824				0	0	5,935,590
2700 Student transportation	8.	1,152,924	321,138	532,741	292,532	0	7,614				1,266		2,308,215
3000 Operation of noninstructional services													
3100 Food service operations	9.	606,408	192,515	8,311	865,971	176,328	4,774				739	0	1,855,046
3200 Enterprise operations	10.	0	0	0	0	0	0				0	0	0
3300 Community services operations	11.											751,488	751,488
3400 Bookstore operations	12.	42,466	8,303	0	0	763	0				0	0	51,532
Total (lines 1-12)	13.	24,967,495	6,894,220	7,198,049	3,818,665	966,116	232,797	1,200		0	274,175	751,488	45,104,205
From federal funds	14.	2,292,460	640,740	422,437	985,779	256,006	4,272	0		0	1,020	5,221	4,607,935
From state and local sources	15.	22,675,035	6,253,480	6,775,612	2,832,886	710,110	228,525	1,200		0	273,155	746,267	40,496,270
4000 Facilities acquisition and construction	16.	0	0	135,304	0	71,500	0				0	0	206,804
5000 Debt service	17.								3,860,952	1,794,137		0	5,655,089

Impact Aid
revenues received
that were
intended to
replace local tax
revenues

0

Teacher salaries (funds 001-799 excluding 575, function 1000)

	Certified teachers (objects 6110-6139)	Certified substitutes (objects 6105-6109)	Contract teachers (in object 6300)	Contract substitutes (in object 6300)	
1. Regular education (programs 100, 280, 511, and 550)	9,090,541	466,890	99,283	0	1.
2. Special education (programs 200-230, 250, 512, 514, and 515)	1,654,185	0	523,424	0	2.
3. Vocational ed. and CTED (programs 270, 300-399, and 540)	687,737	0	300	0	3.
4. Other (programs 240, 260, 265, 513, and 530)	659,422	0	0	0	4.
5. Cocurricular activities, athletics, and other (program 600-630)	124,812	3,124	23,756	0	5.

Other items (funds 001-799, excluding 575)

6. Textbooks used for instruction (function 1000, object 6640)	347,093	6.
7. Number of FTE-certified teachers	211	7.
8. Number of FTE-contract teachers	5	8.

Utilities and energy detail (funds 001-799 excluding 575, only function 2600)

1. 6410-6411 Utility services	217,771	1.
2. 6620-6629 Energy	717,089	2.

CTED districts only (funds 001-799 excluding 575, all functions)

1. 6591 Services purchased from other Arizona districts	7,200	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	50,614	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	4,136	561,674	565,810	3.
4. Function 3300-Community Service Operations (program 900)	4,136			4.

Property detail for function 4000 (funds 001-799, excluding 575)

1. 6710 Land and Improvements	0	1.
2. 6720 Buildings and Improvements	71,500	2.
3. 6731-39 Equipment	0	3.
4. Total (lines 1-3)	71,500	4.
5. 6450 Construction	103,423	5.

Technology (funds 001-799 excluding 575, all functions)

1. 6340 Technical services	188,218	1.
2. 6432 Technology-related repairs and maintenance	0	2.
3. 6443 Rental of computers and related equipment	0	3.
4. 6531 Telecommunications	146,423	4.
5. 6641-43 Software reported in library books, textbooks, or instructional aids	877,134	5.
6. 6650 and 6655 Supplies--technology-related and short-term noninstructional software subscriptions	703,149	6.
7. 6737-38 Technology-related hardware & software (less than \$5,000)	75,202	7.
8. Subtotal (lines 1-7)	1,990,126	8.
9. 6739 Technology-related hardware & software (\$5,000 or more)	56,059	9.
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) principal and interest	1,099,366	10.
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) principal and interest	412,229	11.

Support services—instruction detail (funds 001-799 excluding 575, programs 100-630, excluding 400, objects 6300-6490, 6530-6550, 6580, 6600-6620, 6640-6650, 6730-6740, 6750, 6810 and 6890)

1. Function 2210 Improvement of instruction	251,293	1.
2. Function 2220 Library/media services	194	2.

Books, Periodicals, and Instructional Aids (funds 001-799, excluding 575, programs 100-630, excluding 400)

1. Object 664X, functions 1000 and 2220	859,116	1.
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Instructions

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.	112,080	21,830	0	105,586	0	0			0	0	0	239,496
2100, 2200 Student support services	2.	246,705	48,525	0	0	0	0			0	0	0	295,230
2300, 2500, 2900 Other support services	3.	12,441	2,485	0	0	0	0	0	0	0	0	0	14,926
2400 School administration	4.	12,629	2,507	0	0	0	0			0	0	0	15,136
2600 Operation and maintenance of plant	5.	7,378	1,393	0	0	0	0			0	0	0	8,771
2700 Student transportation	6.	8,909	1,655	0	0	0	0			0	0	0	10,564
3100 Food service operations	7.	3,557	972	0	0	0	0			0	0	0	4,529
3200 Enterprise operations	8.	0	0	0	0	0	0			0	0	0	0
3300 Community services operations	9.	4,864	856	0	0	0	0			0	0	0	5,720
3400 Bookstore operations	10.	384	77	0	0	0	0			0	0	0	461
Other	11.			0	0	0	0	0	0	0	0	0	0
Total (lines 1-12)	12.	408,947	80,300	0	105,586	0	0	0	0	0	0	0	594,833

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)	0	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	105,586	105,586
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	0

	Total award (all fiscal years)	FY 2020 through FY 2024 expenditures and other financing uses	FY 2025 expenditures and other financing uses	Amount remaining to spend
COVID-19 federal relief funds				
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	5,804,657	594,833	0
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	11,673,139	594,833	0

Total FY 2025 expenditures + other financing uses

594,833

Instructions

Beginning fund balance (1)

Revenues

1500 Investment income

1600 Food service

Other local 1980-Prior Year

4500 Restricted revenue rec. from fed. gov.

4900 Revenue for/on behalf of the district

Total revenue (lines 2-6)

5000 Other financing sources and fund transfers-in

Total available (lines 1, 7, and 8)

1.

2.

3.

4.

5.

6.

7.

8.

9.

Fund 510

Actual

2,603,139

79,292

568,296

123

1,310,150

0

1,957,861

0

4,561,000

1.

2.

3.

4.

5.

6.

7.

8.

9.

A. Number of operating months

12

B. Number of meals served

1. Served at district locations

a. Reimbursable meals only

b. Program adults/adult workers

c. Other

2. Served at other locations

a. Reimbursable meals only

b. Program adults/adult workers

c. Other

Breakfasts

Lunches/Suppers

A la carte*

Snacks

116,733

330,594

26,713

0

2

15

0

0

262

414

0

0

0

0

0

0

0

0

C. Meal prices

1. Reduced breakfast

2. Reduced lunch

3. Reduced snack

4. Paid breakfast

5. Paid lunch

6. Paid snack

P-6

7-8

9-12

Adult

0.00

0.00

0.00

0.00

1.75

1.75

1.75

3.00

2.95

3.20

3.50

5.00

0.00

0.00

0.00

0.00

D. Special milk program

Charge to children per ½ pint milk unit

Number of ½ pint milk units served to children

\$0.00

0

E. Detail of food service management company expenditures

Classified salaries

Employee benefits

Supplies and materials (nonfood)

Food

Management fee

Other

Total (must equal total of amounts on line 13 above)

0

0

0

0

0

0

0

F. Services purchased from the M&O fund to repair and maintain food service property owned, rented, or used by the district (function 2600).

6400 Purchased property services

0

Food Service

Expenditures

6150 Classified salaries

6200 Employee benefits

6400 Purchased property services

6570 Food service management

6591 Services purchased from other AZ districts

6610 General supplies (nonfood items)

6620 Energy

6631 USDA Commodities (excluding freight)

6632 USDA Commodities (freight only)

6633 Other food

6634 Storage costs for USDA Commodities

6700 Property (excluding 6731-39)

6731-32, 6734-35, 6737-38 Furniture & equipment, vehicles, & tech. costing under \$5,000

6733, 6736, 6739 Furniture & equipment, vehicles, & tech. costing \$5,000 or more

6832 and 6842 Other principal and interest

Other expenditures

Total expenditures (lines 10-25)

6910 Indirect costs transfers-out

6900 Other financing uses and fund transfers-out (excluding indirect costs transfers-out)

Total expenditures & other uses (lines 26-28)

Ending fund balance (line 9 minus line 29) (1)

Food Service Fund 510		M&O expenditures Fund 001	Capital expenditures Fund 610
Budget	Actual	Actual	Actual
10.	601,019	0	0
11.	191,543	0	0
12.	4,458	0	0
13.	0	0	
14.	0	0	
15.	15,999	0	0
16.	0	45,000	
17.	0		
18.	5,536		
19.	782,688		
20.	0		
21.			0
22.	72,643		0
23.	103,685		0
24.	0		0
25.	33,622	0	0
26.	2,600,000	1,811,193	45,000
27.	0		
28.	0		
29.	1,811,193		
30.	2,749,807		

I certify that the Annual Financial Report of the **J.O. Combs Unified School District 44, in Pinal** County, for fiscal year 2025 was approved by the Governing Board on **October 8, 2025**, and that the complete Annual Financial Report may be reviewed by contacting **Julie A. Stone** at the District Office, telephone **480-987-5302**, during normal business hours.

Avg. Daily Membership	CTDS number	110244000
	2024	2025
	Attending	3,747.75083,657.5459
2025 Tax Rates:		
Primary		Secondary
3.3198		1.0997

Instructions

Rev. 8/25 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	Fund types
Regular Education				20,901,040	20,270,704		
Special Education				7,472,488	7,107,071		
Pupil Transportation				2,225,700	2,129,099		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				202,873	201,276		
Budget-controlled funds (A.R.S. §§15-304 and 15-977)							
Maintenance and Operation total	1,566,628	30,422,879	(1,092,838)	30,802,101	29,708,150	1,188,519	General
Classroom Site Funds	2,979,172	3,740,622		6,018,070	4,112,567	2,607,227	Special revenue
Unrestricted Capital Outlay	2,042,889	1,033,572	0	2,100,417	1,421,614	1,654,847	Capital projects
Adjacent Ways	581,672	14,734	0	577,166	0	596,406	Capital projects
Federal projects	377,149	4,372,499	(85,443)	12,710,000	3,297,785	1,366,420	
State projects	13,397	644,496	0	1,160,000	663,262	(5,369)	
Cash-controlled funds (A.R.S. §15-304)							
Instructional Improvement	943,620	311,610		943,000	766,754	488,476	Special revenue
Bond Building	0	0	0	0	0	0	Capital projects
Condemnation	0	0	0	0	0	0	Capital projects
Energy and Water Savings	4,352	3,190	1,092,838	1,500,000	1,092,838	7,542	Capital projects
New School Facilities	0	0		0	0	0	Capital projects
County, City, and Town Grants	0	0	0	0	0	0	Special revenue
English Language Learner	(1,024)	28,128	0	28,148	27,105	(1)	Special revenue
Compensatory Instruction	0	0	0	0	0	0	Special revenue
School Plant Fund	112,996	5,878	0	200,000	7,004	111,870	Debt service
Food Service	2,603,139	1,957,861	0	2,600,000	1,811,193	2,749,807	Special revenue
Civic Center	246,126	282,290	0	800,000	311,220	217,196	Special revenue
Community School	1,122,546	990,828	0	1,200,000	968,540	1,144,834	Special revenue
Auxiliary Operations	252,750	275,843	0	750,000	310,868	217,725	Special revenue
Extracurricular Activities Fees	149,797	148,904	0	600,000	149,481	149,220	Special revenue
Gifts and Donations	1,750,570	303,069	0	2,500,000	508,128	1,545,511	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	3,768	80	0	31,000	1,898	1,950	Special revenue
School Opening	0	0	0	0	0	0	General
Insurance Proceeds	150,337	2,824	23,167	400,000	142,948	33,380	Special revenue
Textbooks	20,915	0	0	40,000	8,518	12,397	Special revenue
Litigation Recovery	0	0	0	5,000	0	0	Special revenue
Indirect Costs	684,261	0	85,444	1,600,000	464,348	305,357	General
Unemployment Insurance	752,558	57,769	0	700,000	5,902	804,425	General
Teacherage	0	0	0	0	0	0	Special revenue
Insurance Refund	0	0	0	300,000	0	0	Special revenue
Grants and Gifts to Teachers	10,140	2,750	0	50,000	12,313	577	Special revenue
Advertisement	0	0	0	5,000	0	0	Special revenue
Career Technical Education	1,839,277	942,769	0	2,100,000	603,155	2,178,891	Special revenue
Arizona Industry Credentials Incentive	0	427	0	36,000	427	0	Special revenue
Impact Aid Revenue Bond Building	0	0	0	0	0	0	Capital projects
Debt Service	632,256	4,108,003	(675)	4,300,000	4,143,494	596,090	Debt service
Emergency Deficiencies Correction	0	0	0	0	0	0	Capital projects
Building Renewal Grant	155,878	276,647	0	9,000,000	432,484	41	Capital projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt service
Student Activities	199,933	158,970	0	750,000	176,335	182,568	Special revenue
Employee Insurance Program Withholdings	1,091,460	2,732,474	0	4,500,000	2,688,382	1,135,552	
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 2025.
- (2) The District's actual fund balance reserve for FY 2025 was:
1,188,519

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 service 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 <u>not</u> 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					
Prior year ending fund balance	1,566,628	0	1,436,819	2,042,889	0	581,672	160,230	2,979,172	390,546	9,291,894	745,252	0	0	0	19,195,102
1. Ending fund balance reported in FY 2024 AFR															
Current year ending fund balance	1,188,519	0	1,109,782	1,654,847	0	596,406	7,583	2,607,227	1,361,051	8,922,531	707,960	0	0	0	18,155,906
2. Total FY 2025 ending fund balance															
FY 2025 ending fund balance details:															
3.a Fund deficit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.b Fund balance exceeding budget capacity in budget-controlled funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.c Planned to be spent in FY 2026 to support budgeted spending	188,519	0	0	1,500,000	0	0	7,583	2,607,227	1,000,000	3,000,000	0	0	0	0	8,303,329
3.d Maintained for debt retirement after FY 2026										0	707,960	0	0	0	707,960
3.e Maintained for capital projects after FY 2026		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.f Maintained for retirement contributions after FY2026		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.g Maintained for self-insurance or OPEB after FY 2026										0	0	0	0	0	0
3.h Maintained for future financial stability	1,000,000	0	305,357	154,847	0	0	0	0	361,051	5,922,531	0	0	0	0	7,743,786
3.i other purposes (Specify) When allowable expenses incurred per AZ SFOB	0	0	0	0	0	596,406	0	0	0	0	0	0	0	0	596,406
3.j other purposes (Specify) Unemployment expenses	0	0	804,425	0	0	0	0	0	0	0	0	0	0	0	804,425
3.k Total FY 2025 ending fund balance	1,188,519	0	1,109,782	1,654,847	0	596,406	7,583	2,607,227	1,361,051	8,922,531	707,960	0	0	0	18,155,906
FY 2025 ending fund balance classification															
4.a Nonspendable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.b Restricted	0	0	0	0	0	596,406	0	0	0	0	707,960	0	0	0	1,304,366
4.c Committed	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.d Assigned	0	0	0	0	0	0	0	2,607,227	0	0	0	0	0	0	2,607,227
4.e Unassigned	1,188,519	0	1,109,782	1,654,847	0	0	7,583	0	1,361,051	8,922,531	0	0	0	0	14,244,313
4.f Total (amount must agree to line 3.k above)	1,188,519	0	1,109,782	1,654,847	0	596,406	7,583	2,607,227	1,361,051	8,922,531	707,960	0	0	0	18,155,906

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

If question 1 was answered yes, complete the table below to describe the District's specific FY 2025 targeted and actual fund balance reserve amounts and methods used to establish those targeted fund balance reserve amounts. Type "n/a" in any unused cells to clear orange shading.

2 Fund(s)	Targeted FY 2025 fund balance reserve amount(s)	Actual FY 2025 fund balance reserve amount(s)	Method used to establish a targeted fund balance reserve amount
Fund 001 - Maintenance & Operations	1,000,000.00	1,188,519	Our Governing Board requests approximately 3% of the M & O budget be carryforwarded annually. Although this number fluctuations depending on ADM funding
N/A	N/A	N/A	N/A/
N/A	N/A	N/A	N/A/
N/A	N/A	N/A	N/A/
N/A	N/A	N/A	N/A/
N/A	N/A	N/A	N/A/
N/A	N/A	N/A	N/A/
N/A	N/A	N/A	N/A/
N/A	N/A	N/A	N/A/
N/A	N/A	N/A	N/A/
Total:	1,000,000	1,188,519	

3	The District plans to take the following actions related to its ending fund balance in FY 2026 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.
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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.	27,105								
Investment income and other revenues	2.	1,023								
Total revenues (lines 1 and 2)	3.	28,128								
Expenditures										
1000 Instruction	4.		22,500	4,605	0	0	0	0	28,148	27,105
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.	28,128	22,500	4,605	0	0	0	0	28,148	27,105
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