District name J. O. Combs Unified School District **County** Pinal **CTDS number** 110244000

Annual Financial Report

We, the Governing Board of the District, hereby certify the Annual Financial Report and School Level Reporting Form per A.R.S. §15-904 for the Fiscal Year

2026

Signature/Date	Signature/Date

District website link of posted AFR https://www.jocombs.org/departments/business-services/financial-data

The annual financial report file(s) for FY 2026 uploaded to the Arizona Department of Education's website on 10/15/2026 (Date) contain(s) the data for the annual financial report described above.

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

Total expenditures by fund

1.	Maintenance & Operation (from page 2, line 32)	$ 29,795,126
2.	Classroom Site Funds (from page 3, line 13)	$ 4,037,769
3.	Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	$ 1,314,721

District name J. O. Combs Unified School District **County** Pinal **CTDS number** 110244000

Funds available		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	
Beginning fund balance (1)	1.	1,188,519	1,654,847	596,406	0	596,092		1.
Revenues								
1000 Local								
1110 Property taxes	2.	8,715,125	278,812	6		3,867,867	0	2.
1140 Penalties and interest on taxes	3.	0					0	3.
1200 Revenue from local governmental units other than districts	4.	0	0			0	0	4.
1280 Revenue in lieu of taxes	5.	283,256	9,062	0		125,589	0	5.
1311 Tuition from individuals excluding summer school	6.	0	0			0	0	6.
1312 Tuition from individuals for summer school	7.	0	0			0	0	7.
1320 Tuition from other Arizona districts	8.	0	0			0	0	8.
1330 Tuition from out-of-state districts	9.	0	0			0	0	9.
1340 Tuition from other private sources (other than individuals)	10.	0	0			0	0	10.
1350 Tuition from other government sources within Arizona	11.	0	0			0	0	11.
1360 Tuition from other government sources outside Arizona	12.	0	0			0	0	12.
1410 Transportation fees from individuals	13.	0	0			0	0	13.
1420 Transportation fees from other Arizona districts	14.	0	0			0	0	14.
1430 Transportation fees from out-of-state districts	15.	0	0			0	0	15.
1440 Transportation fees from other private sources (other than individuals)	16.	0	0			0	0	16.
1450 Transportation fees from other government sources within Arizona	17.	0	0			0	0	17.
1460 Transportation fees from other government sources outside Arizona	18.	0	0			0	0	18.
1500 Investment income	19.	142,136	(53,672)	16,622	0	74,554	521,804	19.
1600 Food Service	20.	0	0			0	519,952	20.
1750 Revenue from enterprise and student activities	21.	0	0			0	397,214	21.
1755 Revenue from fees paid on a student's behalf with grant monies	22.	0	0			0	0	22.
1790 Extracurricular activities fees tax credit	23.	0	0			0	76,499	23.
1800 Revenue from community services activities	24.	0	0			0	488,103	24.
1910 Rentals	25.	0	0			0	0	25.
1920 Contributions and donations from private sources	26.	0	0			0	239,670	26.
1950 Miscellaneous revenues from other districts	27.	0	0			0	623,101	27.
1960 Miscellaneous revenues from other local governmental units	28.	0	0			0	0	28.
Other (specify) (2) 1980-Prior Year	29.	802	0	0	0	0	2,840,359	29.
Total Local Revenues (lines 2-29)	30.	9,141,318	234,201	16,628	0	4,068,010	5,706,702	30.
2000 County								
2110 County School Fund	31.	0	0				0	31.
2210 Special County School Reserve Fund	32.	0	0				0	32.
Other (specify) 2120-County	33.	61	2				0	33.
Total County Revenues (lines 31-33)	34.	61	2				0	34.
3000 State								
3100 Unrestricted	35.	459,452	0				0	35.
3110 State Equalization Assistance	36.	17,685,200	601,637				0	36.
3120 Additional State Aid	37.	3,897,182	124,678				0	37.
3200 Restricted	38.						10,072,612	38.
Other (specify)	39.	0	0			0	0	39.
Total State Revenues (lines 35-39)	40.	22,041,835	726,315			0	10,072,612	40.
4000 Federal								
4100 Unrestricted revenue received directly from the federal government	41.	0					0	41.
4200 Unrestricted revenue received from the federal government through the state	42.	0					663,784	42.
4300 Restricted revenue received directly from the federal government	43.						0	43.
4500 Restricted revenue received from the federal government through the state	44.						3,003,888	44.
4700 Revenue received from the federal government through other intermediate agencies	45.	0					0	45.
4800 Revenue in lieu of taxes	46.	0					0	46.
4900 Revenue for/on behalf of the district	47.	0					0	47.
Other (specify)	48.	0				0	0	48.
Total Federal Revenues (lines 41-48)	49.	0				0	3,667,672	49.
Total fund revenue (lines 30, 34, 40, and 49)	50.	31,183,214	960,518	16,628	0	4,068,010	19,446,986	50.
5000 Other Financing Sources								
5100 Issuance of bonds	51.				0	0	0	51.
5200 Fund transfers-in	52.	0	0	0	0	0	1,526,782	52.
5300 Proceeds from the disposal of real or personal property	53.	0	0	0	0	0	0	53.
5400 Capital contributions	54.	0	0	0	0	0	0	54.
5500 Lease proceeds	55.	0	0	0	0	0	0	55.
5600 Other long-term debt proceeds	56.	0	0	0	0	0	0	56.
5700 Unusual or infrequent items	57.	0	0	0	0	0	0	57.
Other (specify)	58.	0	0	0	0	0	0	58.
Total Other Financing Sources (lines 51-58)	59.	0	0	0	0	0	1,526,782	59.
Total funds available (lines 1, 50, and 59)	60.	32,371,733	2,615,365	613,034	0	4,664,102	20,973,768	60.
Total expenditures	61.	29,795,126	1,314,721	0	0	4,179,144	21,947,763	61.
6900 Other Financing Uses								
6910, 6930 Transfers-out	62.	1,129,432	0	0	0	0	397,350	62.
6940 Payment to escrow agent for defeasance of debt	63.	0	0	0	0	1,275	0	63.
6950 Unusual or infrequent items	64.	0	0	0	0	0	0	64.
Other (specify)	65.	0	0	0	0	0	0	65.
Total Other Financing Uses (lines 62-65)	66.	1,129,432	0	0	0	1,275	397,350	66.
Total expenditures and other financing uses (lines 61 plus 66)	67.	30,924,558	1,314,721	0	0	4,180,419	22,345,113	67.
Ending fund balance (line 60 minus line 67) (3)	68.	1,447,175	1,300,644	613,034	0	483,683		68.

(1) The Maintenance and Operation fund beginning fund balance includes the revolving account cash balance of 5,000 at 7/1/25.

(2) Object 1940—Government Property Lease Excise Tax revenue included on line 29 is 0

(3) The Maintenance and Operation fund ending fund balance includes the revolving account cash balance of 5,000 at 6/30/26.

(4) Debt Service fund, interest expenditures amount: 1,189,144

District name J. O. Combs Unified School District **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 Budget	Totals Actual	Totals Prior year actual	% Increase/ decrease in actual	
100 Regular education											
1000 Instruction	1.	7,226,008	1,920,902	22,627	39,141	1,202	9,227,240	9,209,879	9,209,985	0.0%	1.
2000 Support services											
2100 Students	2.	849,681	274,634	135,422	9,538	0	1,276,845	1,269,276	1,236,960	2.6%	2.
2200 Instructional staff	3.	550,111	160,250	7,196	0	0	718,170	717,556	704,485	1.9%	3.
2300 General administration	4.	369,231	119,635	47,720	3,637	17,184	559,946	557,407	566,900	-1.7%	4.
2400 School administration	5.	1,486,720	420,865	1,068	5,004	449	1,915,135	1,914,105	1,773,679	7.9%	5.
2500 Central services	6.	894,164	277,744	111,636	17,312	5,385	1,333,892	1,306,240	1,181,955	10.5%	6.
2600 Operation & maintenance of plant	7.	730,483	245,350	3,070,224	863,624	845	5,239,506	4,910,526	5,080,680	-3.3%	7.
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of noninstructional services	9.	32,978	6,897	0	0	0	83,500	39,875	91,248	-56.3%	9.
610 School-sponsored cocurricular activities	10.	52,068	10,200	0	0	0	68,250	62,268	66,963	-7.0%	10.
620 School-sponsored athletics	11.	243,437	33,908	5,744	9,973	54,919	377,287	347,981	345,660	0.7%	11.
630 Other instructional programs	12.	0	0	13,289	1,026	0	15,496	14,315	12,189	17.4%	12.
700, 800, 900 Other programs	13.	0	0	0	0	0	0	0	0	0.0%	13.
Subtotal (lines 1-13)	14.	12,434,882	3,470,384	3,414,926	949,253	79,983	20,815,267	20,349,427	20,270,704	0.4%	14.
200 and 300 Special education											
1000 Instruction	15.	2,395,557	717,901	1,436,065	0	163	4,996,798	4,549,687	4,590,346	-0.9%	15.
2000 Support services											
2100 Students	16.	953,187	240,001	993,111	0	875	2,289,230	2,187,174	2,303,010	-5.0%	16.
2200 Instructional staff	17.	159,835	45,085	0	0	0	205,035	204,920	213,715	-4.1%	17.
2300 General administration	18.	0	0	0	0	10,667	13,500	10,667	0	--	18.
2400 School administration	19.	0	0	0	0	0	0	0	0	0.0%	19.
2500 Central services	20.	0	0	0	0	80	80	80	0	--	20.
2600 Operation & maintenance of plant	21.	0	0	0	0	0	0	0	0	0.0%	21.
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%	22.
3000 Operation of noninstructional services	23.	0	0	0	0	0	3,000	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	3,508,579	1,002,987	2,429,176	0	11,785	7,507,643	6,952,527	7,107,071	-2.2%	24.
400 Pupil transportation	25.	1,077,487	301,093	625,393	272,122	2,295	2,439,700	2,278,390	2,129,099	7.0%	25.
510 Desegregation (from districtwide desegregation expenditures, page 2, line 44)	26.	0	0	0	0	0		0	0	0.0%	26.
530 Dropout prevention programs											
1000 Instruction	27.	0	0	0	0	0		0	0	0.0%	27.
2000-3000 Support serv. & oper. of noninstructional serv.	28.	0	0	0	0	0		0	0	0.0%	28.
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%	29.
540 Joint career and technical education and vocational education center	30.	0	0	0	0	0	0	0	0	0.0%	30.
550 K-3 Reading program	31.	165,492	49,290	0	0	0	217,292	214,782	201,276	6.7%	31.
Total expenditures (lines 14, 24-26, 29-31)	32.	17,186,440	4,823,753	6,469,495	1,221,376	94,063	31,029,902	29,795,126	29,708,150	0.3%	32.

FY 2026 budgeted carryforward amount (included in total budget expenditures on line 32)	50,000

District name J. O. Combs Unified School District **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.		3,774,913											
Interest income and other revenues	2.		99,561											
Total revenues (lines 1 and 2)	3.		3,874,474											
Expenditures														
1000 Instruction	4.			2,647,362	783,173	0	0	0	0	3,692,537	3,430,535	3,447,301	-0.5%	
2100 Support services - students	5.			270,919	73,007	0	0	0	0	375,000	343,926	396,350	-13.2%	
2200 Support services - instructional staff	6.			206,047	57,261	0	0		0	335,000	263,308	267,975	-1.7%	
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	941	-100.0%	
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.			3,124,328	913,441	0	0	0	0	4,402,537	4,037,769	4,112,567	-1.8%	
Total Classroom Site Fund	13.	2,607,226	3,874,474	3,124,328	913,441	0	0	0	0	6,382,139	4,037,769	4,112,567	-1.8%	2,443,931

FY 2026 budgeted carryforward amount (included in total budget expenditures on line 13)	1,979,602

District name J. O. Combs Unified School District **County** Pinal **CTDS number** 110244000

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 Budget	Totals Actual	Totals Prior year actual	% Increase/ decrease in actual
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0	1,421,614	-100.0%
Unrestricted Capital Outlay Fund 610 (2)												
1000 Instruction	2.	0	213,993		11,626			0	383,914	225,620	501,001	-55.0%
2000 Support services												
2100, 2200 Students and instructional staff	3.	0	0	4,508	67,282			0	84,045	71,790	63,006	13.9%
2300, 2400, 2500, 2900 Administration	4.	0		460,207	81,498		0	0	606,425	541,705	566,313	-4.3%
2600 Operation & maintenance of plant	5.	0		21,244	36,491			0	110,750	57,736	99,484	-42.0%
2700 Student transportation	6.	0		66,223	3,529			0	101,374	69,752	70,371	-0.9%
3000 Operation of noninstructional services	7.	0		0	1,227			0	7,500	1,227	763	60.8%
4000 Facilities acquisition and construction	8.	0		0	0			50,757	144,000	50,757	118,341	-57.1%
5000 Debt service	9.					296,135	0		302,000	296,135	2,335	12582.4%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	213,993	552,182	201,653	296,135	0	50,757	1,740,008	1,314,721	1,421,614	-7.5%

FY 2026 budgeted carryforward amount (included in total budget expenditures on line 10): 0

(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 Budget	Unrestricted Capital Outlay Fund 610 Actual	Bond Building Fund 630 Budget	Bond Building Fund 630 Actual	New School Facilities Fund 695 Budget	New School Facilities Fund 695 Actual	Adjacent Ways Fund 620 Budget	Adjacent Ways Fund 620 Actual	
Total fund expenditures	1.	1,740,008	1,314,721	0	0	0	0	610,199	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.	37,950	45,174	0	0	0	0	0	0	4.
6655 Short-term noninstructional software subscription	5.	607,448	552,182	0	0	0	0	0	0	5.
6710 Land and improvements	6.		0	0	0	0	0	610,199	0	6.
6720 Buildings and improvements	7.		0	0	0	0	0	0	0	7.
6731, 6732, 6733, and 6740 Furniture and equipment	8.	128,401	60,043	0	0	0	0	0	0	8.
6734, 6735, 6736 and 6741 Vehicles	9.	0	0	0	0	0	0	0	0	9.
6737, 6738, 6739 and 6742 Technology-related hardware and software	10.	165,522	141,610	0	0	0	0	0	0	10.
6831, 6832, 6833 Redemption of principal	11.		296,135	0	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.	939,321	1,095,145	0	0	0	0	610,199	0	13.
Total amounts reported on lines 2 through 12 above for:										
Renovation	14.	100,000	45,174	0	0			610,199	0	14.
New construction	15.		0	0	0	0	0	0	0	15.
Other	16.	839,321	1,049,971	0	0	0	0	0	0	16.
Total (lines 14-16)	17.	939,321	1,095,145	0	0	0	0	610,199	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, 2026

Land and improvements	4,319,370	1.
Buildings and improvements	91,259,167	2.
Furniture, equipment, vehicles, and technology	3,390,803	3.
Construction in progress	4,920,955	4.
Total	103,890,295	5.

District name J. O. Combs Unified School District **County** Pinal **CTDS number** 110244000

Federal and State Projects

Federal projects		Beginning fund balance Actual	Revenues Actual	Net other financing sources and uses including transfers (1) Actual	Expenditures Budget	Expenditures Actual	Ending fund balance Actual	Fund types		Other financing sources including transfers-in 5000 (1)	Other financing uses including transfers-out 6900 (1)	
100-130 ESEA Title I - Helping Disadvantaged Children	1.	0	676,623	(20,000)	1,500,000	656,623	0	Special revenue	1.	0	20,000	1.
140-150 ESEA Title II - Prof. Development and Technology	2.	(30,000)	124,505	(2,750)	400,000	91,755	0	Special revenue	2.	0	2,750	2.
160 ESEA Title IV - 21st Century Schools	3.	0	75,478	(2,200)	150,000	73,278	0	Special revenue	3.	0	2,200	3.
170-180 ESEA Title V - Promote Informed Parent Choice	4.	0	0	0	0	0	0	Special revenue	4.	0	0	4.
190 ESEA Title III - Limited English & Immigrant Students	5.	0	18,509	(600)	75,000	17,909	0	Special revenue	5.	0	600	5.
200 ESEA Title VII - Indian Education	6.	0	0	0	0	0	0	Special revenue	6.	0	0	6.
210 ESEA Title VI - Flexibility and Accountability	7.	0	0	0	0	0	0	Special revenue	7.	0	0	7.
220 IDEA Part B	8.	25	622,117	0	1,500,000	622,117	25	Special revenue	8.	0	0	8.
230 Johnson-O'Malley	9.	0	0	0	0	0	0	Special revenue	9.	0	0	9.
240 Workforce Investment Act	10.	0	0	0	0	0	0	Special revenue	10.	0	0	10.
250 AEA - Adult Education	11.	0	0	0	0	0	0	Special revenue	11.	0	0	11.
260-270 Vocational Education - Basic Grants	12.	(2,392)	117,380	(2,500)	135,000	112,488	0	Special revenue	12.	0	2,500	12.
280 ESEA Title X - Homeless Education	13.	0	0	0	50,000	0	0	Special revenue	13.	0	0	13.
290 Medicaid Reimbursement	14.	1,335,364	703,973	0	1,700,000	1,131,723	907,614	Special revenue	14.	0	0	14.
349 National Forest Fees	15.	0	0	0	0	0	0	Special revenue	15.	0	0	15.
353 Taylor Grazing Fees	16.	0	0	0	0	0	0	Special revenue	16.	0	0	16.
374 E-Rate	17.	86,706	1,036	0	200,000	80,234	7,508	Special revenue	17.	0	0	17.
378 Impact Aid	18.	0	0	0	0	0	0	Special revenue	18.	0	0	18.
300-399 Other Federal Projects	19.	(23,282)	211,771	(3,000)	750,000	294,615	(109,126)	Special revenue	19.	0	3,000	19.
699 Federal Impact Aid (Construction)	20.	0	0	0		0	0	Special revenue	20.	0	0	20.
Total federal project funds (lines 1-20)	21.	1,366,421	2,551,391	(31,050)	6,460,000	3,080,741	806,022		21.			
Total COVID-19 federal relief funds included in lines above	22.	0	0	0		0	0		22.	0	0	22.

State projects										Other financing sources (2)	Other financing uses (2)	
400 Vocational Education	23.	0	21,920	0	40,000	21,920	0	Special revenue	23.	0	0	23.
410 Early Childhood Block Grant	24.	0	0	0	0	0	0	Special revenue	24	0	0	24
420 Ext. School Yr. - Pupils with Disabilities	25.	0	0	0	0	0	0	Special revenue	25.	0	0	25.
425 Adult Basic Education	26.	0	0	0	0	0	0	Special revenue	26.	0	0	26.
430 Chemical Abuse Prevention Programs	27.	0	0	0	0	0	0	Special revenue	27.	0	0	27.
435 Academic Contests	28.	0	0	0	0	0	0	Special revenue	28.	0	0	28.
450 Gifted Education	29.	0	0	0	0	0	0	Special revenue	29.	0	0	29.
456 College Credit Exam Incentives	30.	11,509	5,005	0	20,000	7,356	9,159	Special revenue	30.	0	0	30.
460 Environmental Special Plate	31.	0	0	0	0	0	0	Special revenue	31.	0	0	31.
465-499 Other State Projects	32.	(16,880)	648,841	0	1,500,000	631,961	0	Special revenue	32.	0	0	32.
Total State project funds (lines 23-32)	33.	(5,370)	675,766	0	1,560,000	661,237	9,159		33.			
Total federal and State projects (lines 21 and 33)	34.	1,361,051	3,227,158	(31,050)	8,020,000	3,741,978	815,180		34.			

(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.

District name J. O. Combs Unified School District **County** Pinal **CTDS number** 110244000

Other funds		Beginning fund balance Actual	Revenues Actual	Net other financing sources and uses including transfers and unusual or infrequent items. Actual	Expenditures Budget	Expenditures Actual	Ending fund balance Actual		Other financing sources including transfers-in and unusual or infrequent items 5000	Other financing uses including transfers-out and unusual or infrequent items 6900	
020 Instructional Improvement	1.	488,474	324,254		488,474	370,704	442,024	1.			1.
050 County, City, and Town Grants	2.	0	0	0		0	0	2.	0	0	2.
071 English Language Learner (1)	3.	0	35,203	0	35,203	35,203	0	3.	0	0	3.
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0	4.	0	0	4.
500 School Plant	5.	111,871	10,970	0	500,000	2,031	120,811	5.	0	0	5.
515 Civic Center	6.	217,195	218,198	0	800,000	319,312	116,081	6.	0	0	6.
520 Community School	7.	1,144,834	312,238	0	2,000,000	662,078	794,994	7.	0	0	7.
525 Auxiliary Operations	8.	220,934	292,902	0	750,000	243,295	270,541	8.	0	0	8.
526 Extracurricular Activities Fees Tax Credit	9.	149,220	76,499	0	600,000	87,323	138,396	9.	0	0	9.
530 Gifts and Donations	10.	1,545,510	356,672	0	2,500,000	660,581	1,241,601	10.	0	0	10.
535 Career & Technical Education Projects	11.	0	0	0	10,000	0	0	11.	0	0	11.
540 Fingerprint	12.	1,950	0	0	31,000	454	1,497	12.	0	0	12.
545 School Opening	13.	0	0	0	0	0	0	13.	0	0	13.
550 Insurance Proceeds	14.	33,381	1,183	0	400,000	1,000	33,564	14.	0	0	14.
555 Textbooks	15.	12,398	0	0	50,000	2,088	10,310	15.	0	0	15.
565 Litigation Recovery	16.	0	0	0	25,000	0	0	16.	0	0	16.
570 Indirect Costs	17.	305,355	975	397,350	1,600,000	228,195	475,485	17.	397,350	0	17.
575 Unemployment Insurance	18.	804,423	29,157	0	900,000	4,043	829,538	18.	0	0	18.
580 Teacherage	19.	0	0	0	0	0	0	19.	0	0	19.
585 Insurance Refund	20.	0	0	0	300,000	0	0	20.	0	0	20.
590 Grants and Gifts to Teachers	21.	577	15,875	0	50,000	5,241	11,211	21.	0	0	21.
595 Advertisement	22.	0	0	0	10,000	0	0	22.	0	0	22.
596 Career Technical Education	23.	2,178,889	623,101	0	2,500,000	894,037	1,907,953	23.	0	0	23.
597 Arizona Industry Credentials Incentive	24.	0	0	0	36,000	0	0	24.	0	0	24.
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0	0	25.	0	0	25.
650 Gifts and Donations—Capital	26.	0	0	0	25,000	0	0	26.	0	0	26.
660 Condemnation	27.	0	0	0	0	0	0	27.	0	0	27.
665 Energy and Water Savings	28.	7,543	7,762	1,129,432	1,500,000	1,129,432	15,304	28.	1,129,432	0	28.
686 Emergency Deficiencies Correction	29.	0	0	0	0	0	0	29.	0	0	29.
691 Building Renewal Grant	30.	43	5,264,097	0	9,000,000	4,883,426	380,714	30.	0	0	30.
695 New School Facilities	31.	0	0		0	0	0	31.			31.
720 Impact Aid Revenue Bond Debt service	32.	0	0	0	0	0	0	32.	0	0	32.
750 Permanent Funds	33.	0	0	0	0	0	0	33.	0	0	33.
800-849 Trust and Custodial Funds	34.	0	0	0	0	0	0	34.	0	0	34.
850 Student Activities	35.	183,784	104,312		750,000	116,832	171,264	35.			35.
855 Employee Insurance Program Withholdings	36.	1,135,553	2,852,649	0	4,500,000	2,841,930	1,146,272	36.	0	0	36.
865 State Income Tax Withholdings	37.	0	0	0	0	0	0	37.	0	0	37.
900-949 Enterprise Funds	38.	0	0	0	0	0	0	38.	0	0	38.
	39.	0	0	0	0	0	0	39.	0	0	39.
Internal Service Funds 950-989											
	1.	0	0	0	0	0	0	1.	0	0	1.
955 Intergovernmental Agreements	2.	0	0	0	0	0	0	2.	0	0	2.
	3.	0	0	0	0	0	0	3.	0	0	3.
	4.	0	0	0	0	0	0	4.	0	0	4.

Instructional Improvement Fund 020	Budget	Actual	
Expenditures			
Teacher compensation increases	329,500	255,284	1.
Class size reduction	0	0	2.
Dropout prevention programs	75,500	72,277	3.
Instructional improvement programs	83,474	43,143	4.
Total expenditures (lines 1-4)	488,474	370,704	5.
Total expenditures from accounting data		370,704	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	1.
Student certification, credentialing, or licensure costs		0	2.
Developmental costs		0	3.
Instructional hardware, software, or supplies		0	4.
Career exploration		0	5.
Total expenditures (lines 1-5)	36,000	0	6.
Total expenditures from accounting data		0	7.

(1) Actual revenues and actual expenditures should agree with supplement, fund 071—line 13 and fund 072—line 26.

A. Bonds and short-term debt

1. Bonds outstanding, July 1, 2025	29,500,000	1.
2. Bonds issued during FY 2026	0	2.
3. Bonds retired during FY 2026	(2,990,000)	3.
4. Bonds outstanding, June 30, 2026	26,510,000	4.
5. Short-term debt outstanding, July 1, 2025	0	5.
6. Short-term debt outstanding, June 30, 2026	0	6.

B. District assessed valuation and other district information

1. FY 2026 Assessed valuations and tax rates			
a. Primary	392,330,099.0000	Tax rate	3.3119
b. Secondary	9,654,151.0000	Tax rate	1.0097
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 2026)

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)*	22,428,358
2. Classroom supplies *(function 1000, object code 6600)*	835,923
3. Administration *(functions 2300, 2400, 2500, & 2900)*	5,072,660
4. Support services—students *(function 2100)*	5,582,986
5. All other support services & operations *(functions 2200, 2600, 2700, 3100, & 3400)*	11,632,655
6. Total current expenditures	45,552,582
7. Total current expenditures from federal funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	3,111,791
8. Total current expenditures from state and local funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	42,440,791

E. Other long-term debt

1. Other principal (object 6832)	774,441
2. Other interest (object 6842)	416,972
3. Instructional software subscriptions (more than 12 months) principal (object 6833)	234,154
4. Instructional software subscriptions (more than 12 months) interest (object 6843)	0
5. Did the district enter into any <u>new</u> financed purchase agreements or more than 12-month lease agreements or software subscriptions during the fiscal year? (yes or no)	No

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): 1,111

H. Cash and investments held at June 30, 2026

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 2026	57,260
2. Average salary of all teachers employed in FY 2025	58,477
3. Increase in average teacher salary from prior year	(1,217)
4. Percentage increase	-2.1%

Comments on average salary calculation (optional):

The base rate and current teacher salaries were increased in the 2026-2027 school year however the average salary decreased value is attributable to retirement of tenured teachers.

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

	Salaries	FTE
1. Substitute teachers (functions 1000, 2213 & 3300, object codes 6105-6109)	362,732	
2. Classroom teacher base salaries (functions 1000 & 3300, object codes 6110-6114)	11,638,206	203.80
a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941(E)	1,825,963	34.00
b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)	9,812,243	169.80
3. Classroom teacher performance pay (functions 1000 & 3300, object codes 6115-6119)	149,742	
4. Classroom teacher payments not related to additional duties (function 1000 & 3300, object codes 6120-6129)	254,041	
5. Classroom teacher payments related to additional duties (all functions, object cods 6130-6139)	33,361	
6. Other certified staff (all functions, object codes 6140-6149)	4,244,600	

7. In FY 2026, 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: 16,682,681

District name J. O. Combs Unified School District **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)]	Grade K	1	2	3	4	5	6	7	8	9	10	11	12	Total	
1. Quantitative reasoning	2	3	9	15	3	5	10	3	2	5	4	4	8	73	1.
2. Verbal reasoning	2	3	2	4	2	3	8	6	2	1	1	3	3	40	2.
3. Nonverbal reasoning	2	2	3	7	4	5	9	5	3	6	4	2	6	58	3.
4. Total duplicated enrollment (lines 1-3)	6	8	14	26	9	13	27	14	7	12	9	9	17	171	4.

B. M&O special education programs by type (A.R.S. § 15-761)

	Program 200 & 300 budget	Program 200 & 300 actual	
1. Total all disability classifications	6,844,100	6,262,106	1.
2. Gifted education	2,000	0	2.
3. Remedial education		0	3.
4. ELL incremental costs	323,000	322,403	4.
5. ELL compensatory instruction		0	5.
6. Vocational and technological education (non-CTED)	98,300	98,002	6.
7. Career education		33,581	7.
8. Career technical education (CTED programs in 300 range)	240,243	236,436	8.
9. Total (lines 1-8)	7,507,643	6,952,527	9.
10. IEP required pupil transportation costs coded within program 400	820,438	785,979	10.

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

		Budget	Actual	
1. Nonfederal audit expenditures - M&O fund	**6350**	41,000	42,016	1.
2. Federal audit expenditures - all funds	*6330*		0	2.

E. Maintenance and Operation fund expenditures for performance pay (A.R.S. §15-920)

Actual expenditures made in FY 2026 $ 0

F. Tuition

	Tuition expenditures
1. Tuition to other Arizona districts (object 6561)	0
2. Tuition to other out-of-state districts (object 6562)	0
3. Tuition to private schools (object 6563)	1,037,942
4. Tuition to ed schools\coops\IGAs (object 6564)	0
5. Tuition to ed schools\coops\IGAs (object 6569)	0
6. Total (lines 1-5)	1,037,942
7. Total capital tuition expenditures included in lines above	0

(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.

G. Special Education Current Expenditures from All Funds

	Amount
1. Current expenditures for public elementary-secondary special education programs *(Program 200, Functions 1000, 2000, 3100, 3200, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 682X, 689X, excluding Objects 6511, 6512, 6561, 6562, 6591, 6592)*	9,305,302
2. Instructional expenditures for public elementary-secondary special education programs *(Program 200, Function 1000, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 689X, excluding Objects 6561, 6562, 6591, 6592)*	5,613,350
3. Student support services expenditures for public elementary-secondary special education programs *(Program 200, Function 2100, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 689X, excluding Objects 6591, 6592)*	3,436,978
4. Instructional staff support services expenditures for public elementary-secondary special education programs *(Program 200, Function 2200, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 689X, excluding Objects 6591, 6592)*	241,244
5. Student Transportation support services expenditures for public elementary-secondary special education programs *(Program 420, Function 2700, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 689X, excluding Objects 6511, 6512, 6591, 6592)*	785,979

District name J. O. Combs Unified School District **County** Pinal **CTDS number** 110244000

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

Funds 001-799 (excluding 575)		Programs 100-630: 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, 6886, 6890	Programs 700-900: All object codes (excluding 6900)	Total	
1000 Instruction	1.	13,715,798	3,862,513	1,952,968	827,629	141,446	103,981				172,333	0	20,776,667	1.
2000 Support services														
2100 Students	2.	3,175,578	926,209	1,429,588	96,578	70,822	3,274				4,848	0	5,706,896	2.
2200 Instructional staff	3.	1,448,373	393,727	168,985	4,772	0	106				1,187	0	2,017,149	3.
2300 General administration	4.	418,040	123,167	170,536	12,929	1,660	17,234	10,667			11,455	0	765,686	4.
2400 School administration	5.	1,514,768	428,590	3,351	10,071	7,654	505				873	0	1,965,812	5.
2500, 2900 Central services, other	6.	1,219,767	377,533	239,037	492,291	170,479	27,706			92	8,884	0	2,535,788	6.
2600 Operation and maintenance of plant	7.	790,401	253,627	3,426,929	916,847	37,358	792				53	0	5,426,006	7.
2700 Student transportation	8.	1,107,667	305,400	688,201	324,268	48,629	2,295				1,602		2,478,062	8.
3000 Operation of noninstructional services														
3100 Food service operations	9.	614,951	195,161	12,525	801,976	33,951	3,573				461	0	1,662,597	9.
3200 Enterprise operations	10.	0	0	0	0	0	0				0	0	0	10.
3300 Community services operations	11.											12,828	12,828	11.
3400 Bookstore operations	12.	39,967	7,647	0	0	1,227	0				0	0	48,841	12.
Total (lines 1-12)	13.	24,045,308	6,873,574	8,092,119	3,487,360	513,226	159,464	10,667		92	201,696	12,828	43,396,334	13.
From federal funds	14.	1,789,066	533,927	868,834	953,818	109,392	3,692	0		0	401	3,256	4,262,385	14.
From state and local sources	15.	22,256,242	6,339,646	7,223,285	2,533,542	403,834	155,772	10,667		92	201,295	9,572	39,133,949	15.
4000 Facilities acquisition and construction	16.	0	0	5,077,200	1,857	4,467	0				0	0	5,083,524	16.
5000 Debt service	17.								3,998,595	1,606,116		0	5,604,711	17.

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)	8,989,962	353,080	53	0	1.
2. Special education (programs 200-230, 250, 512, 514, and 515)	1,642,334	280	639,577	0	2.
3. Vocational ed. and CTED (programs 270, 300-399, and 540)	636,516	0	0	0	3.
4. Other (programs 240, 260, 265, 513, and 530)	690,925	0	0	0	4.
5. Cocurricular activities, athletics, and other (program 600-630)	102,016	9,372	0	0	5.

Other items (funds 001-799, excluding 575)

6. Textbooks used for instruction (function 1000, object 6640)	697,795	6.
7. Number of FTE-certified teachers	204	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	208,954	1.
2. 6620-6629 Energy	712,047	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	75,478	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	0	12,828	12,828	3.
4. Function 3300-Community Service Operations (program 900)	0			4.

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

1. 6710 Land and Improvements	0	1.
2. 6720 Buildings and Improvements	0	2.
3. 6731-42 Equipment	4,467	3.
4. Total (lines 1-3)	4,467	4.
5. 6450 Construction	5,071,617	5.

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

1. 6340 Technical services	203,924	1.
2. 6432 Technology-related repairs and maintenance	64	2.
3. 6443 Rental of computers and related equipment	0	3.
4. 6531 Telecommunications	138,823	4.
5. 6641-43 Software reported in library books, texbooks, or instructional aids	695,708	5.
6. 6650 and 6655 Supplies–technology-related and short-term noninstructional software subscriptions	665,696	6.
7. 6737-38 Technology-related hardware & software (less than $5,000)	136,309	7.
8. Subtotal (lines 1-7)	1,840,524	8.
9. 6739 & 6742 Technology-related hardware & software ($5,000 or more)	94,919	9.
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) principal and interest	157,286	10.
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) principal and interest	234,154	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, 6730-6742, 6750, 6760, 6810 and 6890)

1. Function 2210 Improvement of instruction	172,374	1.
2. Function 2220 Library/media services	0	2.

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

1. Object 664X, functions 1000 and 2220	696,461	1.

District name J. O. Combs Unified School District **County** Pinal **CTDS number** 110244000

Additional information for National Public Education Financial Survey (NPEFS) reporting of COVID-19 federal relief funds

Current expenditures from 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)	
1000 Instruction	1.	0	0	0	0	0	0			0	0	0	**0**
2100, 2200 Student support services	2.	0	0	0	0	0	0			0	0	0	**0**
2300, 2500, 2900 Other support services	3.	0	0	0	0	0	0	0	0	0	0	0	**0**
2400 School administration	4.	0	0	0	0	0	0			0	0	0	**0**
2600 Operation and maintenance of plant	5.	0	0	0	0	0	0			0	0	0	**0**
2700 Student transportation	6.	0	0	0	0	0	0			0	0	0	**0**
3100 Food service operations	7.	0	0	0	0	0	0			0	0	0	**0**
3200 Enterprise operations	8.	0	0	0	0	0	0			0	0	0	**0**
3300 Community services operations	9.	0	0	0	0	0	0				0	0	**0**
3400 Bookstore operations	10.	0	0	0	0	0	0			0	0	0	**0**
Other	11.	0	0	0	0	0	0	0	0	0	0	0	**0**
Total (lines 1-12)	12.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

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 and 6742 Technology-related hardware & software ($5,000 or more)	0	0
8. 6641-43 Software reported in library books, textbooks, or instructional aids	0	0
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

COVID-19 federal relief funds	Total award (all fiscal years)	FY 2020 through FY 2025 expenditures and other financing uses	FY 2026 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	
3. Elementary and secondary school emergency relief funds (ESSER III)	6,399,490	6,399,490	0	**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**	**12,267,972**	**0**	**0**

Total FY 2026 expenditures + other financing uses **0**

District name J. O. Combs Unified School District | **County** Pinal | **CTDS number** 110244000

Food Service

		Fund 510	
		Actual	
Beginning fund balance (1)	1.	2,749,807	1.
Revenues			
1500 Investment income	2.	98,711	2.
1600 Food service	3.	519,952	3.
Other local 1980 - Prior Year	4.	45	4.
3200 Restricted revenue received from State	5.	18,955	5.
4500 Restricted revenue rec. from fed. gov.	6.	1,181,644	6.
4900 Revenue for/on behalf of the district	7.	0	7.
Total revenue (lines 2-6)	8.	1,819,307	8.
5000 Other financing sources and fund transfers-in	9.	0	9.
Total available (lines 1, 7, and 8)	10.	4,569,113	10.

A. Number of operating months 12

B. Number of meals served	**Breakfasts**	**Lunches/ Suppers**	**A la carte***	**Snacks**
1. Served at district locations				
a. Reimbursable meals only	112,017	315,748	23,654	0
b. Program adults/adult workers	105	707	0	0
c. Other	276	403	0	0
2. Served at other locations				
a. Reimbursable meals only	0	0	0	0
b. Program adults/adult workers	0	0	0	0
c. Other	0	0	0	0

* Divide all revenues from a la carte sales by the free lunch reimbursement rate received.

C. Meal prices	**P-6**	**7-8**	**9-12**	**Adult**
1. Reduced breakfast	0.00	0.00	0.00	
2. Reduced lunch	0.00	0.00	0.00	
3. Reduced snack	0.00	0.00	0.00	
4. Paid breakfast	1.75	1.75	1.75	3.00
5. Paid lunch	2.95	3.20	3.50	5.00
6. Paid snack	0.00	0.00	0.00	0.00

D. Special milk program

Charge to children per ½ pint milk unit	$0.00
Number of ½ pint milk units served to children	0

For comparison only - prior year number of meals served	**Breakfasts**	**Suppers**	**A la carte**	**Snacks**
1. Served at district locations				
a. Reimbursable meals only	116,733.00	330,594.00	26,713.00	0.00
b. Program adults/adult workers	2.00	15.00	0.00	0.00
c. Other	262.00	414.00	0.00	0.00
2. Served at other locations				
a. Reimbursable meals only	0.00	0.00	0.00	0.00
b. Program adults/adult workers	0.00	0.00	0.00	0.00

		Food Service Fund 510		M&O expenditures Fund 001	Capital expenditures Fund 610	
Expenditures		Budget	Actual	Actual	Actual	
6150 Classified salaries	11.		624,951	0	0	11.
6200 Employee benefits	12.		197,121	0	0	12.
6400 Purchased property services	13.		16,489	16,489	0	13.
6570 Food service management	14.		0	0		14.
6591 Services purchased from other AZ districts	15.		0	0		15.
6610 General supplies (nonfood items)	16.		17,746	0	0	16.
6620 Energy	17.		0	0		17.
6631 USDA Commodities (excluding freight)	18.		0			18.
6632 USDA Commodities (freight only)	19.		4,734			19.
6633 Other food	20.		760,779			20.
6634 Storage costs for USDA Commodities	21.		0			21.
6700 Property (excluding 6731-42)	22.				0	22.
6731-32, 6734-35, 6737-38 Furniture & equipment, vehicles, & tech. costing under $5,000	23.		19,873		0	23.
6733, 6736, 6739 Furniture & equipment, vehicles, & tech. costing $5,000 or more	24.		14,078		0	24.
6740, 6741, 6742 Furniture & equipment, vehicles, & tech. costing $10,000 or more	25.		0		0	25.
6832 and 6842 Other principal and interest	26.		0		0	26.
Other expenditures *6810, 6890, 6360, 6580, 6655*	27.		25,039	0	0	27.
Total expenditures (lines 11-27)	28.	3,500,000	1,680,811	16,489	0	28.
6910 Indirect costs transfers-out	29.		366,300			29.
6900 Other financing uses and fund transfers-out (excluding indirect costs transfers-out)	30.		0			30.
Total expenditures & other uses (lines 28-30)	31.		2,047,111			31.
Ending fund balance (line 10 minus line 31) (1)	32.		2,522,002			32.

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 16,489

E. Detail of food service management company expenditures

Classified salaries	0
Employee benefits	0
Supplies and materials (nonfood)	0
Food	0
Management fee	0
Other	0
Total (must equal total of amounts on line 14 above)	0

(1) Includes food service fund revolving account cash balance of $0 at 7/1/25 or $0 at 6/30/26, as applicable.

I certify that the Annual Financial Report of J. O. Combs Unified School District, Pinal County, for fiscal year 2026 was approved by the Governing Board on 10/14/2026, 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.

Shelly Hargis
President of the Governing Board

CTDS number 110244000

Avg. Daily Membership	2025	2026
Attending	3,657.5459	3,534.8813

2026 Tax Rates:	Primary	Secondary
	3.3119	1.0097

Rev. 8/26 Arizona Department of Education and Auditor General

Fund/program	Beginning fund balance	Revenues	Net other financing sources and uses including transfers	Budgeted expenditures	Actual expenditures	Ending fund balance	Fund types
Regular Education				20,815,267	20,349,427		
Special Education				7,507,643	6,952,527		
Pupil Transportation				2,439,700	2,278,390		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				217,292	214,782		
Budget-controlled funds (A.R.S. §§15-304 and 15-977)							
Maintenance and Operation total	1,188,519	31,183,214	(1,129,432)	31,029,902	29,795,126	1,447,175	General
Classroom Site Funds	2,607,226	3,874,474		6,382,139	4,037,769	2,443,931	Special revenue
Unrestricted Capital Outlay	1,654,847	960,518	0	1,740,008	1,314,721	1,300,644	Capital projects
Adjacent Ways	596,406	16,628	0	610,199	0	613,034	Capital projects
Federal projects	1,366,421	2,551,391	(31,050)	6,460,000	3,080,741	806,022	
State projects	(5,370)	675,766	0	1,560,000	661,237	9,159	
Cash-controlled funds (A.R.S. §15-304)							
Instructional Improvement	488,474	324,254		488,474	370,704	442,024	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	7,543	7,762	1,129,432	1,500,000	1,129,432	15,304	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	0	35,203	0	35,203	35,203	0	Special revenue
Compensatory Instruction	0	0	0	0	0	0	Special revenue
School Plant Fund	111,871	10,970	0	500,000	2,031	120,811	Debt service
Food Service	2,749,807	1,819,307	(366,300)	3,500,000	1,680,811	2,522,002	Special revenue
Civic Center	217,195	218,198	0	800,000	319,312	116,081	Special revenue
Community School	1,144,834	312,238	0	2,000,000	662,078	794,994	Special revenue
Auxiliary Operations	220,934	292,902	0	750,000	243,295	270,541	Special revenue
Extracurricular Activities Fees	149,220	76,499	0	600,000	87,323	138,396	Special revenue
Gifts and Donations	1,545,510	356,672	0	2,500,000	660,581	1,241,601	Special revenue
Gifts and Donations—Capital	0	0	0	25,000	0	0	Capital projects
Career & Technical Education Projects	0	0	0	10,000	0	0	Special revenue
Fingerprint	1,950	0	0	31,000	454	1,497	Special revenue
School Opening	0	0	0	0	0	0	General
Insurance Proceeds	33,381	1,183	0	400,000	1,000	33,564	Special revenue
Textbooks	12,398	0	0	50,000	2,088	10,310	Special revenue
Litigation Recovery	0	0	0	25,000	0	0	Special revenue
Indirect Costs	305,355	975	397,350	1,600,000	228,195	475,485	General
Unemployment Insurance	804,423	29,157	0	900,000	4,043	829,538	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	577	15,875	0	50,000	5,241	11,211	Special revenue
Advertisement	0	0	0	10,000	0	0	Special revenue
Career Technical Education	2,178,889	623,101	0	2,500,000	894,037	1,907,953	Special revenue
Arizona Industry Credentials Incentive	0	0	0	36,000	0	0	Special revenue
Impact Aid Revenue Bond Building	0	0	0	0	0	0	Capital projects
Debt Service	596,092	4,068,010	(1,275)	4,300,000	4,179,144	483,683	Debt service
Emergency Deficiencies Correction	0	0	0	0	0	0	Capital projects
Building Renewal Grant	43	5,264,097	0	9,000,000	4,883,426	380,714	Capital projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt service
Student Activities	183,784	104,312	0	750,000	116,832	171,264	Special revenue
Employee Insurance Program Withholdings	1,135,553	2,852,649	0	4,500,000	2,841,930	1,146,272	
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
	0	0	0	0	0	0	Internal services
Intergovernmental Agreements	0	0	0	0	0	0	Internal services
	0	0	0	0	0	0	Internal services
	0	0	0	0	0	0	Internal services
Total	19,295,882	55,675,356	(1,275)	84,942,925	57,236,754	17,733,209	

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 2026.

(2) The District's actual fund balance reserve for FY 2026 was: 1,447,714

District name J. O. Combs Unified School District **County** Pinal **CTDS number** 110244000

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							
	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	Debt service funds	Permanent fund	Enterprise funds	Internal service funds	Total all funds
Current year beginning fund balance															
1. FY 2026 AFR beginning fund balance	1,188,519	0	1,109,778	1,654,847	0	596,406	7,585	2,607,226	1,361,051	8,926,954	707,963	0	0	0	18,160,329
Current year ending fund balance															
2. Total FY 2026 ending fund balance	1,447,175	0	1,305,022	1,300,644	0	613,034	396,018	2,443,931	815,180	7,661,440	604,494	0	0	0	16,586,938
FY 2026 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
3.c Planned to be spent in FY 2027 to support budgeted spending	447,174	0	1,150,000	0	0	0	396,018	2,443,931	815,180	5,911,440		0	0	0	11,163,743
3.d Maintained for debt retirement after FY 2027										0	604,494	0	0	0	604,494
3.e Maintained for capital projects after FY 2027		0	0	1,000,000	0	0	0	0	0	250,000		0	0	0	1,250,000
3.f Maintained for retirement contributions after FY2027	0	0	0	0	0	0	0	0	0	0		0	0	0	0
3.g Maintained for self-insurance or OPEB after FY 2027														0	0
3.h Maintained for future financial stability	1,000,000	0	155,022	300,644	0	613,034	0	0	0	1,500,000		0	0	0	3,568,700
3.i	0	0	0	0	0	0	0	0	0	0		0	0	0	0
3.j	0	0	0	0	0	0	0	0	0	0		0	0	0	0
3.k Total FY 2026 ending fund balance	1,447,174	0	1,305,022	1,300,644	0	613,034	396,018	2,443,931	815,180	7,661,440	604,494	0	0	0	16,586,937
FY 2026 ending fund balance classification															
4.a Nonspendable	0	0	0	0	0	0	0	0	0	0	604,494	0	0	0	604,494
4.b Restricted	0	0	0	0	0	613,034	0	0	0	0	0	0	0	0	613,034
4.c Committed	0	0	0	0	0	0	396,018	2,443,931	815,180	0	0	0	0	0	3,655,129
4.d Assigned	1,447,174	0	1,150,000	1,000,000	0	0	0	0	0	6,161,440	0	0	0	0	9,758,614
4.e Unassigned	0	0	155,022	300,644	0	0	0	0	0	1,500,000	0	0	0	0	1,955,666
4.f Total (amount must agree to line 3.k above)	1,447,174	0	1,305,022	1,300,644	0	613,034	396,018	2,443,931	815,180	7,661,440	604,494	0	0	0	16,586,937

*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).	Yes	BA

If question 1 was answered yes, complete the table below to describe the District's specific FY 2026 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 2026 fund balance reserve amount(s)	Actual FY 2026 fund balance reserve amount(s)	Method used to establish a targeted fund balance reserve amount
Fund 001 - Maintenance and Operations	1,000,000.00	1,447,714	Our Governing Board requests approximately 3% of the M & O budget be carryforwarded annually. Although this number fluctuations depending on ADM fundi
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	1,447,714	

3. The District plans to take the following actions related to its ending fund balance in FY 2027 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 **County** Pinal **CTDS number** 110244000

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	Total expenditures Actual	
English Language Learner Fund 071											
Revenues											
3200 Restricted revenue from state sources	1.	35,203									1.
Investment income and other revenues	2.	0									2.
Total revenues (lines 1 and 2)	3.	35,203									3.
Expenditures											
1000 Instruction	4.		30,000	5,203	0	0	0	0	35,203	35,203	4.
2000 Support services											
2100 Students	5.		0	0	0	0	0	0	0	0	5.
2200 Instructional staff	6.		0	0	0	0	0	0	0	0	6.
2300 General administration	7.		0	0	0	0	0	0	0	0	7.
2400 School administration	8.		0	0	0	0	0	0	0	0	8.
2500 Central services	9.		0	0	0	0	0	0	0	0	9.
2600 Operation & maintenance of plant	10.		0	0	0	0	0	0	0	0	10.
2700 Student transportation	11.		0	0	0	0	0	0	0	0	11.
2900 Other	12.		0	0	0	0	0	0	0	0	12.
Total (*must agree with the AFR page 6, line 3)*	13.	35,203	30,000	5,203	0	0	0	0	35,203	35,203	13.
Compensatory Instruction Fund 072											
Revenues											
3200 Restricted revenue from state sources	14.	0									14
Investment income and other revenues	15.	0									15.
Total revenues (lines 14 and 15)	16.	0									16.
Expenditures											
1000 Instruction	17.		0	0	0	0	0	0	0	0	17.
2000 Support services											
2100 Students	18.		0	0	0	0	0	0	0	0	18.
2200 Instructional staff	19.		0	0	0	0	0	0	0	0	19.
2300 General administration	20.		0	0	0	0	0	0	0	0	20.
2400 School administration	21.		0	0	0	0	0	0	0	0	21.
2500 Central services	22.		0	0	0	0	0	0	0	0	22.
2600 Operation & maintenance of plant	23.		0	0	0	0	0	0	0	0	23.
2700 Student transportation	24.		0	0	0	0	0	0	0	0	24.
2900 Other	25.		0	0	0	0	0	0	0	0	25.
Total (*must agree with the AFR page 6, line 4)*	26.	0	0	0	0	0	0	0	0	0	26.