



ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the Annual Financial Report and School Level Reporting Form per A.R.S. §15-904 for the Fiscal Year 2022

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2022 uploaded to the Arizona Department of Education's website on October 15, 2022 contain(s) the data for the AFR described above.
Date

Superintendent Signature
Dennis Dearden
Superintendent (Typed Name)
Stacy Saravo
District Contact Employee

Business Manager Signature
Stacy Saravo
Business Manager (Typed Name)
928-204-6802
Telephone Number
saravo@sedonak12.org
Email

Table with 2 columns: Fund Name, Amount. Rows include Maintenance & Operation (\$5,841,397), Classroom Site Funds (\$550,254), and Unrestricted Capital Outlay (\$264,431).

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

- 1110 Property Taxes
- 1140 Penalties and Interest on Taxes
- 1280 Revenue in Lieu of Taxes
- 1311 Tuition from Individuals Excluding Summer School
- 1312 Tuition from Individuals for Summer School
- 1320 Tuition from Other Arizona Districts
- 1330 Tuition from Out-of-State Districts
- 1340 Tuition from Other Private Sources (Other than Individuals)
- 1350 Tuition from Other Government Sources Within Arizona
- 1360 Tuition from Other Government Sources Outside Arizona
- 1410 Transportation Fees from Individuals
- 1420 Transportation Fees from Other Arizona Districts
- 1430 Transportation Fees from Out-of-State Districts
- 1440 Transportation Fees from Other Private Sources (Other than Individuals)
- 1450 Transportation Fees from Other Government Sources Within Arizona
- 1460 Transportation Fees from Other Government Sources Outside Arizona
- 1500 Investment Income

Other (Specify) (2)

Subtotal (lines 2-19)

2000 County

- 2110 County School Fund
- 2120 County Equalization Assistance
- 2210 Special County School Reserve Fund

Other (Specify)

Subtotal (lines 21-24)

3000 State

- 3100 Unrestricted
- 3110 State Equalization Assistance
- 3120 Additional State Aid

Other (Specify)

Subtotal (lines 26-29)

4000 Federal

- 4100 Unrestricted Revenue Received Directly from the Federal Government
- 4200 Unrestricted Revenue Received from the Federal Government through the State

- 4700 Revenue Received from the Federal Government through Other Intermediate Agencies
- 4800 Revenue in Lieu of Taxes
- 4900 Revenue for/on Behalf of the District

Other (Specify)

Subtotal (lines 31-36)

Total Fund Revenue (lines 20, 25, 30, and 37)

- 5100 Issuance of Bonds
- 5200 Fund Transfers-In

Other (Specify)

TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)

Total Expenditures

- 6900 Other Financing Uses and Other Items Including Transfers-Out

TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)

ENDING FUND BALANCE (line 42 minus line 45) (3)

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1.	3,861,394	849,830	73,541	44,551	918,449
2.	4,803,827	306,679	0		5,133,257
3.	0				
4.	0	0	0		0
5.	0	0			0
6.	0	0			0
7.	27,515	1,606			6,000
8.	0	0			0
9.	0	0			0
10.	0	0			0
11.	0	0			0
12.	0	0			0
13.	0	0			0
14.	0	0			0
15.	0	0			0
16.	0	0			0
17.	0	0			0
18.	4,464	2,141	209	0	9,354
19.	0	0	0	0	0
20.	4,835,806	310,426	209	0	5,148,611
21.	0	0			
22.	0	0			
23.	0	0			
24.	0	0			
25.	0	0			
26.	55,988	0			
27.	0	0			
28.	896,482	57,222			
29.	0	0			0
30.	952,470	57,222			0
31.	0				
32.	0				
33.	0				
34.	0				
35.	0				
36.	0				0
37.	0				0
38.	5,788,276	367,648	209	0	5,148,611
39.				0	0
40.	0	0	0	0	0
41.	0	0	0	0	0
42.	9,649,670	1,217,478	73,750	44,551	6,067,060
43.	5,841,397	264,431	0	0	5,562,925
44.	123,349	0	0	0	0
45.	5,964,746	264,431	0	0	5,562,925
46.	3,684,924	953,047	73,750	44,551	504,135

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$5,000 at 7/1/21.

(2) The Government Property Lease Excise Tax revenue included on line 19 is \$0

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$5,000 at 6/30/22.

(4) Debt Service Fund, interest expenditures amount: \$1,142,575

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.	1,641,309	568,529	100,281	29,592	4,430	2,361,734	2,344,141	1,900,766	23.3%
2000 Support Services										
2100 Students	2.	243,388	83,538	19,488	1,089	0	362,152	347,503	283,283	22.7%
2200 Instructional Staff	3.	197,893	58,348	2,774	0	500	271,253	259,515	237,659	9.2%
2300 General Administration	4.	149,432	55,166	1,900	0	5,732	208,648	212,230	205,600	3.2%
2400 School Administration	5.	192,184	61,562	3,193	2,358	0	262,162	259,297	211,048	22.9%
2500 Central Services	6.	213,022	74,598	70,074	13,704	2,310	398,057	373,708	291,327	28.3%
2600 Operation & Maintenance of Plant	7.	220,916	94,968	614,307	190,049	361	1,162,657	1,120,601	1,166,009	-3.9%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0	0	0	0	0	22,063	0	39,428	-100.0%
610 School-Sponsored Cocurricular Activities	10.	0	0	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	11.	0	0	0	0	0	30,929	0	81,856	-100.0%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0	0	0	0	0	0	0	0	0.0%
Regular Education Subtotal (lines 1-13)	14.	2,858,144	996,709	812,017	236,792	13,333	5,079,655	4,916,995	4,416,976	11.3%
200 and 300 Special Education										
1000 Instruction	15.	172,606	58,849	27,669	5,147	0	356,258	264,271	325,320	-18.8%
2000 Support Services										
2100 Students	16.	146,070	37,578	18,894	4,511	0	202,154	207,053	225,834	-8.3%
2200 Instructional Staff	17.	32,932	9,402	199	0	290	52,475	42,823	52,475	-18.4%
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%
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.	351,608	105,829	46,762	9,658	290	610,887	514,147	603,629	-14.8%
400 Pupil Transportation	25.	221,909	64,884	57,187	66,275	0	381,656	410,255	362,351	13.2%
510 Desegregation (from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs										
1000 Instruction	27.	0	0	0	0	0		0	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.	0	0	0	0	0	0	0	36,992	-100.0%
Total Expenditures (lines 14, 24-26, 29-31)	32.	3,431,661	1,167,422	915,966	312,725	13,623	6,072,198	5,841,397	5,419,948	7.8%

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.	715,502											
Interest Income and Other Revenues	2.	1,823											
Total Revenues (lines 1 and 2)	3.	717,325											
Expenditures													
1000 Instruction	4.		456,123	94,131	0	0	0	0	925,255	550,254	439,252	25.3%	
2100 Support Services - Students	5.		0	0	0	0	0	0	0	0	0	0.0%	
2200 Support Services - Instructional Staff	6.		0	0	0	0	0	0	0	0	0	0.0%	
2300 Support Services - General Administration	7.				0				0	0	0	0.0%	
2500 Central Services	8.							0	0	0	0		
3300 Community Services Operations	9.		0	0	0			0	0	0	0	0.0%	
4000 Facilities Acquisition and Construction	10.						0		0	0	0		
5000 Debt Service	11.							0	0	0	0		
Total Expenditures (lines 4-11)	12.		456,123	94,131	0	0	0	0	925,255	550,254	439,252	25.3%	
Total Classroom Site Fund	13.	498,879	717,325	456,123	94,131	0	0	0	925,255	550,254	439,252	25.3%	665,950

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
								Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)											
1000 Instruction	2.	40,151	54,962	29,001			1,762	417,320	125,876	304,632	-58.7%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	0	21,829			0	21,377	21,829	20,808	4.9%
2300, 2400, 2500, 2900 Administration	4.	4,183		73,606		0	0	78,291	77,789	57,031	36.4%
2600 Operation & Maintenance of Plant	5.	0		5,245			25,018	49,295	30,263	60,308	-49.8%
2700 Student Transportation	6.	0		6,259			0	6,242	6,259	0	--
3000 Operation of Noninstructional Services	7.	0		2,415			0	2,415	2,415	2,090	15.6%
4000 Facilities Acquisition and Construction	8.	0		0			0	0	0	0	0.0%
5000 Debt Service	9.				0	0		0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	44,334	54,962	138,355	0	0	26,780	574,940	264,431	444,869	-40.6%

(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 \$0 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.	574,940	264,431	0	0	0	0	0	0
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0
6450 Construction Services	4.	0	0	0	0	0	0	0	0
6710 Land and Improvements	5.	0	0	0	0	0	0	0	0
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0
673X Furniture and Equipment	7.	9,439	8,577	0	0	0	0	0	0
673X Vehicles	8.	0	0	0	0	0	0	0	0
673X Technology-Related Hardware and Software	9.	378,146	129,777	0	0	0	0	0	0
6831, 6832 Redemption of Principal	10.	0	0	0	0	0	0	0	0
6841, 6842, 6850, 6860 Interest	11.	0	0	0	0	0	0	0	0
Total (lines 2-11)	12.	387,585	138,354	0	0	0	0	0	0
Total amounts reported on lines 2 through 11 above for:									
Renovation	13.	387,585	138,354	0	0			0	0
New Construction	14.	0	0	0	0	0	0	0	0
Other	15.	0	0	0	0	0	0	0	0
Total (lines 13-15)	16.	387,585	138,354	0	0	0	0	0	0

Funds 610, 630, 695, and 620

1. New construction cost per square foot	\$	0
2. Land acquisition costs	\$	0

CAPITAL ASSETS AS OF JUNE 30, 2022	
Land and Improvements	\$16,654,966
Buildings and Improvements	\$79,371,081
Furniture, Equipment, Vehicles, and Technology	\$840,425
Construction in Progress	\$0
Total	\$96,866,472

DISTRICT NAME Sedona-Oak Creek Joint Unified School District #9

COUNTY Yavapai

CTDS NUMBER 130209000

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

100-130 ESEA Title I - Helping Disadvantaged Children
 140-150 ESEA Title II - Prof. Development and Technology
 160 ESEA Title IV - 21st Century Schools
 170-180 ESEA Title V - Promote Informed Parent Choice
 190 ESEA Title III - Limited English & Immigrant Students
 200 ESEA Title VII - Indian Education
 210 ESEA Title VI - Flexibility and Accountability
 220 IDEA Part B
 230 Johnson-O'Malley
 240 Workforce Investment Act
 250 AEA-Adult Education
 260-270 Vocational Education - Basic Grants
 280 ESEA Title X - Homeless Education
 290 Medicaid Reimbursement
 374 E-Rate
 378 & 699 Impact Aid and Federal Impact Aid (Construction)
 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)
Total Federal Project Funds (lines 1-17)

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL		ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	5,680	2	(4,993)	131,860	147,766	(147,077)
2.	(608)	2,288	(1,588)	10,926	47,113	(47,021)
3.	1	0	(393)	14,742	11,666	(12,058)
4.	0	0	0	0	0	0
5.	(429)	455	(146)	4,251	4,323	(4,443)
6.	0	0	0	0	0	0
7.	0	0	0	0	0	0
8.	(6,906)	251,466	(7,778)	206,654	238,216	(1,434)
9.	0	0	0	0	0	0
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	0	0	0	1,386	19,135	(19,135)
13.	0	0	0	0	0	0
14.	1,470	4	0	0	0	1,474
15.	69,813	295,016	0	0	300,892	63,937
16.	0	0	0	0	0	0
17.	63,692	597,771	0	146,224	603,231	58,232
18.	132,713	1,147,002	(14,898)	516,043	1,372,342	(107,525)
19.	24,939	534,326	0		578,303	(19,038)

Total COVID-19 Federal Relief Funds included in lines above

STATE PROJECTS

400 Vocational Education
 410 Early Childhood Block Grant
 420 Ext. School Yr. - Pupils with Disabilities
 425 Adult Basic Education
 430 Chemical Abuse Prevention Programs
 435 Academic Contests
 450 Gifted Education
 456 College Credit Exam Incentives
 457 Results-based Funding
 460 Environmental Special Plate
 465-499 Other State Projects
Total State Project Funds (lines 20-30)

20.	19	0	0	6,162	0	19
21.	0	0	0	0	0	0
22.	0	0	0	0	0	0
23.	0	0	0	0	0	0
24.	0	0	0	0	0	0
25.	0	0	0	0	0	0
26.	19	0	0	0	0	19
27.	8,265	3,623	0	0	967	10,921
28.	0	0	0	0	0	0
29.	0	0	0	0	0	0
30.	11,988	28	0	0	22,240	(10,224)
31.	20,291	3,651	0	6,162	23,207	735
32.	153,004	1,150,653	(14,898)	522,205	1,395,549	(106,790)

Total Federal and State Projects (lines 18 and 31)

	OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
1.	0	4,993
2.	0	1,588
3.	0	393
4.	0	0
5.	0	146
6.	0	0
7.	0	0
8.	0	7,778
9.	0	0
10.	0	0
11.	0	0
12.	0	0
13.	0	0
14.	0	0
15.	0	0
16.	0	0
17.	0	0

19. 0 0

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

(1) In accordance with the USFR Chart of Accounts, the Impact Aid Fund may transfer monies (object code 6930) to the M&O and Teacherage Funds; the Impact Aid Fund may also receive transfers-in (object code 5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may not receive any transfers-in and may only make transfers-out to the Indirect Costs Fund based on an approved indirect cost rate (object code 6910) and for any interest on federal program monies the district is not required to revert and chooses to transfer to the Indirect Cost Fund (object code 6930).

(2) In accordance with the USFR Chart of Accounts, transfers of monies between funds should be made only when specifically authorized by statute or allowed by a federal grant. Currently, there are no allowable transfers to or from any state projects.

	1.	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
OTHER FUNDS							
020 Instructional Improvement	1.	208,100	28,261		605,000	0	236,361
050 County, City, and Town Grants	2.	0	0	0	0	0	0
071 English Language Learner (1)	3.	0	0	0	0	0	0
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0
500 School Plant	5.	23,447	146,610	71,403	0	48,761	192,699
515 Civic Center	6.	392,185	203,742	0	67,681	83,626	512,301
520 Community School	7.	13,476	25	0	365	0	13,301
525 Auxiliary Operations	8.	214,757	64,051	0	83,150	91,246	187,562
526 Extracurricular Activities Fees Tax Credit	9.	278,431	118,153	0	86,254	135,942	260,642
530 Gifts and Donations	10.	486,410	90,029	0	191,965	214,337	362,102
535 Career & Technical Education Projects	11.	0	0	0	0	0	0
540 Fingerprint	12.	0	0	0	0	0	0
545 School Opening	13.	0	0	0	0	0	0
550 Insurance Proceeds	14.	20,554	6,126	0	0	0	26,680
555 Textbooks	15.	5,569	13	0	0	0	5,582
565 Litigation Recovery	16.	2,030	485	0	0	412	2,103
570 Indirect Costs	17.	18,869	37	14,898	6,000	10,827	22,977
575 Unemployment Insurance	18.	1,700	4	0	0	0	1,704
580 Teacherage	19.	0	0	0	0	0	0
585 Insurance Refund	20.	158,519	0	0	0	0	158,519
590 Grants and Gifts to Teachers	21.	3,753	9	0	0	0	3,762
595 Advertisement	22.	0	0	0	0	0	0
596 Career Technical Education	23.	11,691	137,593	0	65,723	141,452	7,832
597 Arizona Industry Credentials Incentive	24.	0	0	0	0	0	0
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0	0
650 Gifts and Donations—Capital	26.	43	0	0	0	0	43
660 Condemnation	27.	0	0	0	0	0	0
665 Energy and Water Savings	28.	305,992	36	123,349	123,349	123,349	306,028
686 Emergency Deficiencies Correction	29.	0	0	0	0	0	0
691 Building Renewal Grant	30.	116	0	0	0	0	116
695 New School Facilities	31.	0	0	0	0	0	0
720 Impact Aid Revenue Bond Debt Service	32.	0	0	0	0	0	0
850 Student Activities	33.	35,178	19,914	0	12,831	14,423	40,669
855 Employee Insurance Program Withholding	34.	0	51,261	0	74,666	56,003	(4,742)
INTERNAL SERVICE FUNDS 950-989							
9 Self Insurance 950	1.	0	0	0	0	0	0
955 Intergovernmental Agreements	2.	0	0	0	0	0	0
9 OPEB 320	3.	0	0	0	0	0	0
9 330	4.	0	0	0	0	0	0

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

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	0
Class Size Reduction	50,000	0
Dropout Prevention Programs		
Instructional Improvement Programs	305,000	0
Total Expenditures (lines 1-4)	605,000	0
Total Expenditures from accounting data		0

Check this box if your district did not have expenditures in the Instructional Improvement Fund

Arizona Industry Credentials Incentive Fund 597	BUDGET	ACTUAL
Expenditures		
Teacher instructional costs and professional development		0
Student certification, credentialing, or licensure costs		0
Developmental costs		0
Instructional hardware, software, or supplies		116
Career exploration		0
Total Expenditures (lines 1-5)	0	0
Total Expenditures from accounting data		0

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

Differences = miscoded revenues in accounting data. All revenues are included in column E regardless of correct object codes.	
REPORTED REVENUE DIFFERENCE	REVENUES FROM CORRECT OBJECTS IN ACCOUNTING DATA
0	28,261
0	0
0	0
0	0
0	0
0	146,610
0	203,742
0	25
0	64,051
0	118,153
0	90,029
0	0
0	0
0	0
0	0
0	0
0	6,126
0	13
0	485
0	37
0	4
0	0
0	0
0	9
0	0
0	137,593
0	0
0	0
0	0
0	0
0	36
0	0
0	0
0	0
0	0
0	0
0	0
0	19,914
0	51,261

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2021	\$24,625,000	1.
2. Bonds issued during FY 2022	0	2.
3. Bonds retired during FY 2022	0	3.
4. Bonds Outstanding, June 30, 2022	\$24,625,000	4.
5. Short-term Debt Outstanding, July 1, 2021	\$0	5.
6. Short-term Debt Outstanding, June 30, 2022	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2022 Assessed Valuations and Tax Rates			
a. Primary	\$652,172,376	Tax Rate	0.8177
b. Secondary	\$0	Tax Rate	0.8996
2. Number of Schools			2
3. Actual Days in Session			180
4. Area of School District (Square Miles)			91

(Report this WHETHER OR NOT district changed boundaries in FY 2022)

C. County Approved Liabilities incurred in excess of district budget (A.R.S. §15-907)

	M & O	Unrestricted Capital Outlay	
1. Destruction or damage	0	0	1.
2. Excessive/unexpected legal expenses	0	0	2.
3. Mitigation or removal of health or safety hazard	0	0	3.

D. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$4,675,639
2. Classroom Supplies (Function 1000, Object Code 6600)	\$194,011
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$1,135,186
4. Support Services—Students (Function 2100)	\$724,651
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$2,492,130
6. Total Current Expenditures	\$9,221,617
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$904,123
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$8,317,494

E. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act	\$0
---	-----

F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)	\$0
---	-----

G. Cash and Investments held at June 30, 2022

1. Sinking funds	\$0
2. Bond funds	\$24,625,000
3. Other funds, except for any employee retirement funds	\$0

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

1. Average salary of all teachers employed in FY 2022	\$53,473
2. Average salary of all teachers employed in FY 2021	\$51,613
3. Increase in average teacher salary from prior year	\$1,860
4. Percentage increase	3.6%

Comments on Average Salary Calculation (Optional):

5. Average salary of all teachers employed in FY 2018	\$45,100
6. Total percentage increase in average teacher salary since FY 2018	18.6%

I. Other long-term debt

1. Principal (object 6832)	\$0
2. Interest (object 6842)	\$0
3. Did the district enter into any new financed purchase or lease agreements during the fiscal year? (Yes or No)	No

Check this box if :
district has no
 teachers (transportation
districts and some
CTEDs).

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

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

	GRADE												TOTAL	
	K	1	2	3	4	5	6	7	8	9	10	11		12
1. Quantitative Reasoning	0	0	1	0	1	4	6	0	0	0	0	0	0	12
2. Verbal Reasoning	0	0	2	4	3	1	1	0	0	0	0	0	0	11
3. Nonverbal Reasoning	0	0	3	4	3	2	1	0	0	0	0	0	0	13
4. Total Duplicated Enrollment (lines 1-3)	0	0	6	8	7	7	8	0	0	0	0	0	0	36

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	507,963	466,849
2. Gifted Education	32,076	37,742
3. Remedial Education	0	0
4. ELL Incremental Costs	0	0
5. ELL Compensatory Instruction	0	0
6. Vocational and Technological Education (non-CTED)	0	0
7. Career Education	0	0
8. Career Technical Education (CTED programs in 300 range)	70,848	9,556
9. Total (lines 1-8)	610,887	514,147
10. IEP required pupil transportation costs coded within Program 400	21,330	22,301

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 20,003
9-12	\$ 17,739
Total	\$ 37,742

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	35,059
2. Federal Audit Expenditures - All Funds	6330	0

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

Actual Expenditures made in FY 2022 \$ 0

F. TUITION

Type 03 Districts Only

- Tuition to Other Arizona Districts for **high school students only** (objects 6561 & 6565)
- Tuition to Other Arizona Districts for all other students (objects 6561)
- Tuition to Out-of-State Districts for **high school students only** (objects 6562 & 6565)
- Tuition to Out-of-State Districts for all other students (objects 6562)

Non-Type 03 Districts

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

All Districts

- Tuition to Private Schools (object 6563)
- Tuition to Ed Services/Coops/IGAs (object 6564)
- Tuition Other (object 6569) (1)
- Total (lines 1-9)

Tuition Expenditures			
Operations	Capital	Debt	Total
0	0	0	0
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) Tuition paid to the State and other governmental organizations, such as the Arizona School for the Deaf and Blind, as reimbursement for providing specialized instructional services to students residing within the boundaries of the paying district.

ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY (NPEFS) REPORTING

Funds 001-799 (excluding 575)	Programs 100-630										Programs 700-900	Total
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)	
1000 Instruction	2,860,381	903,825	211,114	187,368	637,010	36,530				18,998	0	4,855,226
2000 Support Services												
2100 Students	492,688	148,027	56,787	5,600	21,549	0				0	0	724,651
2200 Instructional Staff	288,306	80,610	42,488	0	39,378	790				0	0	451,572
2300 General Administration	150,432	55,353	2,067	2,309	0	5,732	0			0	0	215,893
2400 School Administration	199,349	62,507	3,193	2,358	10,414	0				0	0	277,821
2500, 2900 Central Services, Other	215,772	83,168	171,059	13,796	63,192	38,484			0	0	0	585,471
2600 Operation and Maintenance of Plant	266,384	111,212	692,603	195,027	5,245	361				0	0	1,270,832
2700 Student Transportation	229,569	66,605	57,187	66,275	6,259	0				0		425,895
3000 Operation of Noninstructional Services												
3100 Food Service Operations	0	0	340,103	210	2,415	1,104				0	0	343,832
3200 Enterprise Operations	0	0	0	0	0	0				0	0	0
3300 Community Services Operations											0	0
3400 Bookstore Operations	0	0	0	0	0	0				0	0	0
Total (lines 1-12)	4,702,881	1,511,307	1,576,601	472,943	785,462	83,001	0		0	18,998	0	9,151,193
From Federal Funds	519,186	159,898	28,901	49,912	582,975	31,469	0		0	0	0	1,372,341
From State and Local Sources	4,183,695	1,351,409	1,547,700	423,031	202,487	51,532	0		0	18,998	0	7,778,852
4000 Facilities Acquisition and Construction	0	0	0	0	0	0				0	0	0
5000 Debt Service								4,543,349	1,142,575		0	5,685,924

Teacher Salaries (Funds 001-799 excluding 575, Function 1000)

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)	Contract Substitutes (in Object 6300)	
1. Regular Education (Programs 100, 280, 520, and 550)	2,243,604	42,183	0	0	1.
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	221,238	46,996	0	0	2.
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	127,580	0	0	0	3.
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	27,036	0	0	0	4.
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	29,233	0	0	0	5.

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	104,317	6.
7. Number of FTE-Certified Teachers	46	7.
8. Number of FTE-Contract Teachers	0	8.

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

1. 6410-6411 Utility Services	226,418	1.
2. 6620-6629 Energy	155,413	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	0	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	0	0	3.
4. Total (lines 1-3)	0	0	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. 6731-39 Equipment	0	3.
4. Total (lines 1-3)	0	4.
5. 6450 Construction	0	5.

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

1. 6340 Technical Services	0	1.
2. 6432 Technology-Related Repairs and Maintenance	120	2.
3. 6443 Rental of Computers and Related Equipment	0	3.
4. 6531 Telecommunications	48,661	4.
5. 6650 Supplies-Technology-Related	0	5.
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	433,016	6.
7. Subtotal (Lines 1-6)	481,797	7.
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	308,458	8.

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

1. 2210 Improvement of Instruction	69,878	1.
2. 2220 Library/Media Services	0	2.

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER

130209000

I certify that the Annual Financial Report of _____ District, _____

Avg. Daily Membership

2021

2022

County, for fiscal year 2022 was approved by the Governing Board on _____, 2022, and that the complete Annual Financial Report may be reviewed by contacting _____ at the District Office, telephone _____, during normal business hours.

Attending

2022 Tax Rates:

Primary
0.8177

Secondary
0.8996

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

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance
Regular Education				5,079,655	4,916,995	
Special Education				610,887	514,147	
Pupil Transportation				381,656	410,255	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				0	0	
Maintenance and Operation Total	3,861,394	5,788,276	(123,349)	6,072,198	5,841,397	3,684,924
Classroom Site Funds	498,879	717,325		925,255	550,254	665,950
Instructional Improvement	208,100	28,261		605,000	0	236,361
Unrestricted Capital Outlay	849,830	367,648	0	574,940	264,431	953,047
Adjacent Ways	73,541	209		0	0	73,750
Bond Building	44,551	0	0	0	0	44,551
Other Capital Funds	305,992	36	123,349	123,349	123,349	306,028
New School Facilities	0	0		0	0	0
Federal Projects	132,713	1,147,002	(14,898)	516,043	1,372,342	(107,525)
State Projects	20,291	3,651	0	6,162	23,207	735
County, City, and Town Grants	0	0	0	0	0	0
English Language Learner	0	0	0	0	0	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	23,447	146,610	71,403	0	48,761	192,699
Food Service	0	0	0	0	0	0
Civic Center	392,185	203,742	0	67,681	83,626	512,301
Community School	13,476	25		363	0	13,501
Auxiliary Operations	214,757	64,051	0	83,150	91,246	187,562
Extracurricular Activities Fees	278,431	118,153	0	86,254	135,942	260,642
Gifts and Donations	486,453	90,029	0	191,965	214,337	362,145
Career & Technical Education Projects	0	0	0	0	0	0
Fingerprint	0	0	0	0	0	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	20,554	6,126	0	0	0	26,680
Textbooks	5,569	13	0	0	0	5,582
Litigation Recovery	2,030	485	0	0	412	2,103
Indirect Costs	18,869	37	14,898	6,000	10,827	22,977
Unemployment Insurance	1,700	4	0	0	0	1,704
Teacherage	0	0	0	0	0	0
Insurance Refund	158,519	0	0	0	0	158,519
Grants and Gifts to Teachers	3,753	9	0	0	0	3,762
Advertisement	0	0	0	0	0	0
Career Technical Education	11,691	137,593	0	65,723	141,452	7,832
Arizona Industry Credentials Incentive	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	918,449	5,148,611	0	916,198	5,562,925	504,135
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	116	0	0	0	0	116
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	35,178	19,914		12,831	14,423	40,669
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	0	0	0	0	0	0
OPEB	0	0	0	0	0	0
Other Funds	0	51,261	0	74,666	56,003	(4,742)

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

Element Name	Element	Description
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This page identifies coding errors noted in the district's accounting records. The formulas on pages 1 through 4 and 9 will not include these miscoded amounts. Miscodings are identified in column G by pink or purple highlighting and must be corrected, before submitting the AFR, as described below.

Amounts identified in pink highlighted cells will materially misstate the amounts reported on the respective pages. Districts with amounts shown in pink-shaded cells will need to make journal entries in their accounting records to bring total miscoded amounts for the fund or page, as applicable, below the respective threshold amount shown in Column J.

Amounts identified in purple highlighted cells should not be coded to the fund or object used, as applicable. Districts with amounts shown in purple-shaded cells will need to make journal entries in their accounting records to correct the fund or object code, as applicable, for each line.

After corrections have been made in the accounting records, districts should upload the corrected version of their accounting records into the Accounting Data tab. Districts may use a new copy of the AFR file or should follow step 18 in the "Checking and copying your data to the AFR file" section of the Data Uploading Instructions (linked below).

[Data Uploading Instructions](#)

[USFR Chart of Accounts](#)

Revenue object code corrections needed for accurate reporting on Page 1						
Issue	Fund	Program	Function	Object	Identified Miscoding Amount	
1. Federal revenues are not allowed in Fund 610	610			4000-4999	\$0	1. 610
2. County revenues are not allowed in Fund 620	620			2000-2999	\$0	2. 620
3. State revenues are not allowed in Fund 620	620			3000-3999	\$0	3. 630
4. Federal revenues are not allowed in Fund 620	620			4000-4999	\$0	4. 700
5. County revenues are not allowed in Fund 630	630			2000-2999	\$0	5. 630
6. State revenues are not allowed in Fund 630	630			3000-3999	\$0	6. 630
7. Federal revenues are not allowed in Fund 630	630			4000-4999	\$0	7. 630
8. County revenues are not allowed in Fund 700	700			2000-2999	\$0	8. 700
Maintenance and Operations Fund corrections needed for accurate reporting on Page 2						
Issue	Fund	Program	Function	Object	Identified Miscoding Amount	
9. Do not use Program codes 000-099	001	000-099		6100-6899	\$0	9. Pa
10. Expenditures in Function 2700 not coded to Programs 400, 513	001	100-399, 500-512, 514-999	2700-2799	6100-6899	\$0	10. Pa
11. Expenditures coded to unallowable 500 range programs	001	500-510, 520-529, 540-549, 560-599		6100-6899	\$0	11. Pa
12. Expenditures coded to unallowable 600 range programs	001	600-609, 640-699		6100-6899	\$0	12. Pa
13. Function 4000 not allowed in Fund 001	001		4000-4999	6100-6899	\$0	13. Pa
14. Function 5000 not allowed in Fund 001	001		5000-5999	6100-6899	\$0	14. Pa
15. Expenditures for Object 6700 are not allowed in Fund 001	001			6700-6799	\$31,540	15. Pa
Classroom Site Fund corrections needed for accurate reporting on Page 3						
Issue	Fund	Program	Function	Object	Identified Miscoding Amount	
16. Unallowable revenues coded to Fund 010	010			1000-1499, 1600-1979, 2000-2999, 4000-4999	\$0	16. Pa
17. Function 2300 should only be coded to object 652X	010		2300	6000-6519, 6530-6800	\$0	17. Pa
18. Object 6100 should not be coded to Function codes 2300-3200 and 3400-5000	010		2300-3200, 3400-5000	6100	\$0	18. Pa
19. Object 6200 should not be coded to Function codes 2300-3200 and 3400-5000	010		2300-3200, 3400-5000	6200	\$0	19. Pa
20. Object 6300, 6400, 6500 should not be coded to Function codes 2400-3200 and 3400-5000	010		2400-3200, 3400-5000	6300, 6400, 6500	\$0	20. Pa
21. Object 6600 should not be coded to Function codes 2300-5000	010		2300-5000	6600	\$0	21. Pa
22. Object 6700 should not be coded to Function codes 2200-3900 and 5000	010		2200-3900, 5000	6700	\$0	22. Pa
23. Object 6800 should not be coded to Function codes 2300-2400 and 2600-4000	010		2300-2400, 2600-4000	6800	\$0	23. Pa
Unrestricted Capital Outlay Fund corrections needed for accurate reporting on Page 4						
Issue	Fund	Program	Function	Object	Identified Miscoding Amount	
24. Object 6730 should be coded to 6731-6739	610			6730	\$0	24. 610
25. Object 6730 should be coded to 6731-6739	620			6730	\$0	25. 620
26. Object 6730 should be coded to 6731-6739	630			6730	\$0	26. 630
27. Object 6730 should be coded to 6731-6739	695			6730	\$0	27. 695

National Public Education Financial Survey (NPEFS) Reporting corrections needed for accurate reporting on Page 9 (all funds 001-799, except 575)

Issue	Fund	Program	Function	Object	Identified Miscoding Amount
28. Do not use Program codes 700-900 for Function 2700	001-799 (excl. 575)	700-999	2700-2799	6100-6899	\$0
29. Do not use Function codes 0000-0999	001-799 (excl. 575)		0000-0999	6100-6899	\$0
30. Do not use Function codes 2000-2099	001-799 (excl. 575)		2000-2099	6100-6899	\$0
31. Do not use Function codes 2800-2899	001-799 (excl. 575)		2800-2899	6100-6899	\$0
32. Do not use Function codes 3000-3099	001-799 (excl. 575)		3000-3099	6100-6899	\$0
33. Do not use Function codes 3500-3599	001-799 (excl. 575)		3500-3599	6100-6899	\$0
34. Do not use Function codes 3600-3699	001-799 (excl. 575)		3600-3699	6100-6899	\$0
35. Do not use Function codes 3700-3799	001-799 (excl. 575)		3700-3799	6100-6899	\$0
36. Do not use Function codes 3800-3899	001-799 (excl. 575)		3800-3899	6100-6899	\$0
37. Do not use Function codes 3900-3999	001-799 (excl. 575)		3900-3999	6100-6899	\$0
Function 5000 should only be coded to Object codes 683X, 684X, and 686X	001-799 (excl. 575)		5000-5999	6100-6829, 6850-6859, 6870-6999	\$350
38. Function 6000 should only be coded to Object codes 6900-6999.	001-799 (excl. 575)		6000-6999	6100-6899	\$0
39. Do not use Function codes 7000-7999	001-799 (excl. 575)		7000-7999	6100-6899	\$0
40. Do not use Function codes 8000-8999	001-799 (excl. 575)		8000-8999	6100-6899	\$0
41. Do not use Function codes 9000-9999	001-799 (excl. 575)		9000-9999	6100-6899	\$0
42. Do not use Object codes 0000-0099	001-799 (excl. 575)			0000-0099	\$0
43. Do not use Object codes 6000-6099	001-799 (excl. 575)			6000-6099	\$0
44. Do not use Object codes 6800-6809	001-799 (excl. 575)			6800-6809	\$0
45. Object 6820 should only be coded to Function 2300	001-799 (excl. 575)		1000-2299, 2400-6999	6820-6829	\$0
46. Expenditures coded to 6830 and 6833-39 should be coded to 6831 or 6832	001-799 (excl. 575)			6830, 6833-39	\$0
47. Object 6831 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6831	\$0
48. Object 6832 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6832	\$0
49. Expenditures coded to 6840 and 6843-49 should be coded to 6841 or 6842	001-799 (excl. 575)			6840, 6843-49	\$0
50. Object 6841 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6841	\$0
51. Object 6842 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6842	\$0
52. Object 6850 should be coded to Function 2500	001-799 (excl. 575)		1000-2499, 2600-6999	6850-6859	\$0
53. Do not use Object codes 7000-7999	001-799 (excl. 575)			7000-7999	\$0
54. Do not use Object codes 8000-8999	001-799 (excl. 575)			8000-8999	\$0
55. Do not use Object codes 9000-9999	001-799 (excl. 575)			9000-9999	\$0
56. Do not use Object codes 9000-9999	001-799 (excl. 575)			9000-9999	\$0

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