



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
2023

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2023 uploaded to the Arizona Department of Education's website on
10/15/23 contain(s) the data for the AFR described above.

Date

Superintendent Signature

Thomas Swaninger

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

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$	6,175,287
2. Classroom Site Funds (from page 3, line 13)	\$	546,254
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$	337,836

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

COUNTY Yavapai

CTDS NUMBER 130209000

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) Refund of Prior Year Expenses

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) misc

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. 3,684,924	953,047	73,750	44,551	304,135
2. 5,046,664	156,084	0		4,821,964
3. 0				
4. 0	0	0		0
5. 0	0			0
6. 0	0			0
7. 32,677	3,112			3,000
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. 42,869	19,149	1,709	0	67,366
19. 15,654	0	0	0	0
20. 5,137,864	178,345	1,709	0	4,892,330
21. 0	0			
22. 0	0			
23. 0	0			
24. 0	0			
25. 0	0			
26. 54,954	0			
27. 0	0			
28. 986,341	30,505			
29. (1)	0			0
30. 1,041,294	30,505			0
31. 0				
32. 0				
33. 0				
34. 0				
35. 0				
36. 0				0
37. 0				0
38. 6,179,158	208,850	1,709	0	4,892,330
39.			0	0
40. 0	0	0	0	0
41. 0	0	0	0	0
42. 9,864,082	1,161,897	75,459	44,551	5,396,465
43. 6,175,287	337,836	0	0	4,856,733
44. 123,349	0	0	0	0
45. 6,298,636	337,836	0	0	4,856,733
46. 3,565,446	824,061	75,459	44,551	539,732

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of 5,000 at 7/1/22.

(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 6/30/23.

(4) Debt Service Fund, interest expenditures amount: 920,975

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

COUNTY Yavapai

CTDS NUMBER 130209000

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures			Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6,600	Other 6,800	Totals			% Increase/ Decrease in Actual
								Budget	Actual	Prior Year Actual	
100 Regular Education											
1000 Instruction	1.		1,726,038	554,235	102,426	45,448	3,690	2,595,986	2,431,837	2,344,141	3.7%
2000 Support Services											
2100 Students	2.		236,725	74,230	16,210	619	0	377,383	327,784	347,503	-5.7%
2200 Instructional Staff	3.		151,419	43,347	7,538	100	0	282,183	202,404	259,515	-22.0%
2300 General Administration	4.		150,099	45,822	10,492	0	6,444	216,898	212,857	212,230	0.3%
2400 School Administration	5.		186,339	58,488	3,000	2,053	0	272,545	249,880	259,297	-3.6%
2500 Central Services	6.		213,419	70,608	58,839	11,538	2,288	414,016	356,692	373,708	-4.6%
2600 Operation & Maintenance of Plant	7.		132,246	56,757	564,292	282,255	4,371	1,309,199	1,039,921	1,120,601	-7.2%
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	0	0.0%
610 School-Sponsored Cocurricular Activities	10.		0	0	0	0	600	57,270	600	0	--
620 School-Sponsored Athletics	11.		42,000	14,862	7,700	0	0	0	64,562	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 Subsection Subtotal (lines 1-13)	14.		2,838,285	918,349	770,497	342,013	17,393	5,547,543	4,886,537	4,916,995	-0.6%
200 and 300 Special Education											
1000 Instruction	15.		241,604	96,782	14,683	8,460	0	473,785	361,529	264,271	36.8%
2000 Support Services											
2100 Students	16.		203,800	47,941	76,470	560	0	216,599	328,771	207,053	58.8%
2200 Instructional Staff	17.		88,542	25,221	4,352	178	0	52,900	118,293	42,823	176.2%
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.		533,946	169,944	95,505	9,198	0	743,284	808,593	514,147	57.3%
400 Pupil Transportation	25.		231,681	66,944	101,117	80,352	63	393,129	480,157	410,255	17.0%
510 Desegregation											
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.		0	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs											
1000 Instruction	27.		0	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	0	0.0%
Total Expenditures (lines 14, 24-26, 29-31)	32.		3,603,912	1,155,237	967,119	431,563	17,456	6,683,956	6,175,287	5,841,397	5.7%

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			Ending Fund Balance
										Budget	Actual	Prior Year Actual	
Classroom Site Fund 010													
Revenues													
CSF Revenue	1.		691,535										
Interest Income and Other Revenues	2.		21,583										
Total Revenues (lines 1 and 2)	3.		713,118										
Expenditures													
1000 Instruction	4.			406,234	80,108	0	0	0	0	856,639	486,342	550,254	-11.6%
2100 Support Services - Students	5.			50,649	9,263	0	0	0	0	165,625	59,912	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	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	0.0%
5000 Debt Service	11.							0	0	0	0	0	0.0%
Total Expenditures (lines 4-11)	12.			456,883	89,371	0	0	0	0	1,022,264	546,254	550,254	-0.7%
Total Classroom Site Fund	13.	665,950	713,118	456,883	89,371	0	0	0	0	1,022,264	546,254	550,254	-0.7%
													832,814

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Short-term Noninstructional Software Subscription 6655	Property 6700	Redemption of Principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
									Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)												
1000 Instruction	2.	38,468	40,742		83,731			3,332	633,712	166,273	125,876	32.1%
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	0	0	31,030			0	50,000	31,030	21,829	42.2%
2300, 2400, 2500, 2900 Administration	4.	4,168		0	73,444		0	1	111,527	77,613	77,789	-0.2%
2600 Operation & Maintenance of Plant	5.	0		0	31,809			0	80,000	31,809	30,263	5.1%
2700 Student Transportation	6.	0		0	28,550			0	15,000	28,550	6,259	356.1%
3000 Operation of Noninstructional Services	7.	0		0	2,561			0	15,000	2,561	2,415	6.0%
4000 Facilities Acquisition and Construction	8.	0		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.	42,636	40,742	0	251,125	0	0	3,333	905,239	337,836	264,431	27.8%

(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.	905,239	337,836	0	0	0	0	0	0	1.
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0	3.
6450 Construction Services	4.	0	0	0	0	0	0	0	0	4.
6655 Short-term Noninstructional Software Subscription	5.		0		0		0		0	5.
6710 Land and Improvements	6.	0	0	0	0	0	0	0	0	6.
6720 Buildings and Improvements	7.	0	0	0	0	0	0	0	0	7.
673X Furniture and Equipment	8.	156,482	61,356	0	0	0	0	0	0	8.
673X Vehicles	9.	0	9,353	0	0	0	0	0	0	9.
673X Technology-Related Hardware and Software	10.	303,407	180,416	0	0	0	0	0	0	10.
6831, 6832, 6833 Redemption of Principal	11.	0	0	0	0	0	0	0	0	11.
6841, 6842, 6843, 6850, 6860 Interest	12.	0	0	0	0	0	0	0	0	12.
Total (lines 2-12)	13.	459,889	251,125	0	0	0	0	0	0	13.
Total amounts reported on lines 2 through 12 above for:										
Renovation	14.	0	0	0	0			0	0	14.
New Construction	15.	0	0	0	0	0	0	0	0	15.
Other	16.	363,098	0	0	0	0	0	0	0	16.
Total (lines 14-16)	17.	363,098	251,125	0	0	0	0	0	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, 2023	
Land and Improvements	4,971,462
Buildings and Improvements	80,124,694
Furniture, Equipment, Vehicles, and Technology	2,727,983
Construction in Progress	0
Total	87,824,139

1.
2.
3.
4.
5.

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

Total COVID-19 Federal Relief Funds included in lines above

STATE PROJECTS

400 Vocational Education
410 Early Childhood Block Grant
420 Ext. School Yr. - Pupils with Disabilities
425 Adult Basic Education
430 Chemical Abuse Prevention Programs
435 Academic Contests
450 Gifted Education
456 College Credit Exam Incentives
457 Results-based Funding
460 Environmental Special Plate
465-499 Other State Projects
Total State Project Funds (lines 23-33)

Total Federal and State Projects (lines 21 and 34)

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE	GENERAL FUND
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
1.	(147,077)	326,665	(7,067)	140,133	178,538	(6,017)	
2.	(47,021)	61,017	(645)	35,143	13,954	(603)	
3.	(12,058)	24,259	(564)	11,133	12,198	(561)	
4.	0	0	0	0	0	0	
5.	(4,443)	17,564	(613)	19,390	20,007	(7,499)	
6.	0	0	0	0	0	0	
7.	0	0	0	0	0	0	
8.	(1,434)	248,387	(2,138)	207,025	254,678	(9,863)	
9.	0	0	0	0	0	0	
10.	0	0	0	0	0	0	
11.	0	0	0	0	0	0	
12.	(19,135)	0	0	12,513	21,745	(40,880)	
13.	0	0	0	0	0	0	
14.	1,474	30	0	0	0	1,504	Yes
15.	241,892	53,258	0	0	26,462	268,688	Yes
16.	0	0	0	0	0	0	Yes
17.	63,937	839	0	24,642	24,642	40,134	
18.	0	0	0	0	0	0	Yes
19.	(183,660)	381,757	0	0	450,440	(252,343)	Yes
20.	0	0	0	0	0	0	
21.	(107,525)	1,113,776	(11,027)	449,979	1,002,664	(7,440)	
22.	(19,038)	6,541	0		0	(12,497)	
23.	19	11,755	0	5,712	11,755	19	
24.	0	0	0	0	0	0	
25.	0	0	0	0	0	0	
26.	0	0	0	0	0	0	
27.	0	0	0	0	0	0	
28.	0	0	0	0	0	0	
29.	19	0	0	0	0	19	
30.	10,921	5,058	0	0	10,673	5,306	
31.	0	0	0	0	0	0	
32.	0	0	0	0	0	0	
33.	(10,224)	22,482	0	0	0	12,258	Yes
34.	735	39,295	0	5,712	22,428	17,602	
35.	(106,790)	1,153,071	(11,027)	455,691	1,025,092	10,162	

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)		OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)	
1.	0	7,067	1.
2.	0	645	2.
3.	0	564	3.
4.	0	0	4.
5.	0	613	5.
6.	0	0	6.
7.	0	0	7.
8.	0	2,138	8.
9.	0	0	9.
10.	0	0	10.
11.	0	0	11.
12.	0	0	12.
13.	0	0	13.
14.	0	0	14.
15.	0	0	15.
16.	0	0	16.
17.	0	0	17.
18.	0	0	18.
19.	0	0	19.
20.	0	0	20.
22.	0	0	22.

OTHER FINANCING		OTHER FINANCING	
23.	0	0	23.
24.	0	0	24.
25.	0	0	25.
26.	0	0	26.
27.	0	0	27.
28.	0	0	28.
29.	0	0	29.
30.	0	0	30.
31.	0	0	31.
32.	0	0	32.
33.	0	0	33.

(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 report and chooses to transfer to the Indirect Cost Fund (object code 6930).

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

OTHER FUNDS		BEGINNING		NET OTHER FINANCING			ENDING FUND	
		FUND BALANCE	REVENUES	SOURCES AND USES			BALANCE	
		ACTUAL	ACTUAL	INCLUDING TRANSFERS	BUDGET	ACTUAL	ACTUAL	
020 Instructional Improvement	1.	236,361	67,934		150,000	0	304,295	1.
050 County, City, and Town Grants	2.	0	0	0	0	0	0	2.
071 English Language Learner (1)	3.	0	0	0	0	0	0	3.
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0	4.
500 School Plant	5.	192,699	38,183	230,911	120,000	178,459	283,334	5.
515 Civic Center	6.	512,301	156,248	0	144,861	289,323	379,226	6.
520 Community School	7.	13,501	202	0	13,000	5,197	8,506	7.
525 Auxiliary Operations	8.	187,562	62,508	0	83,900	96,850	153,220	8.
526 Extracurricular Activities Fees Tax Credit	9.	260,642	129,136	0	150,000	101,562	288,216	9.
530 Gifts and Donations	10.	362,102	158,263	0	200,000	202,108	318,257	10.
535 Career & Technical Education Projects	11.	0	0	0	0	0	0	11.
540 Fingerprint	12.	0	0	0	0	0	0	12.
545 School Opening	13.	0	0	0	0	0	0	13.
550 Insurance Proceeds	14.	26,680	4,859	0	0	3,590	27,949	14.
555 Textbooks	15.	5,582	112	0	0	0	5,694	15.
565 Litigation Recovery	16.	2,103	1,506	0	0	418	3,191	16.
570 Indirect Costs	17.	22,977	369	11,025	6,000	15,632	18,739	17.
575 Unemployment Insurance	18.	1,704	34	0	0	0	1,738	18.
580 Teacherage	19.	0	0	0	0	0	0	19.
585 Insurance Refund	20.	158,519	0	0	0	158,519	0	20.
590 Grants and Gifts to Teachers	21.	3,762	368	0	0	293	3,837	21.
595 Advertisement	22.	0	0	0	0	0	0	22.
596 Career Technical Education	23.	7,832	135,677	0	66,000	134,645	8,864	23.
597 Arizona Industry Credentials Incentive	24.	0	0	0	0	0	0	24.
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0	0	25.
650 Gifts and Donations—Capital	26.	43	0	0	0	0	43	26.
660 Condemnation	27.	0	0	0	0	0	0	27.
665 Energy and Water Savings	28.	306,028	299	123,349	123,500	123,349	306,327	28.
686 Emergency Deficiencies Correction	29.	0	0	0	0	0	0	29.
691 Building Renewal Grant	30.	116	0	0	0	0	116	30.
695 New School Facilities	31.	0	0		0	0	0	31.
720 Impact Aid Revenue Bond Debt Service	32.	0	0	0	0	0	0	32.
750 Permanent Funds	33.	0	0	0	0	0	0	33.
800-849 Trust and Custodial Funds	34.	0	0	0	0	0	0	34.
850 Student Activities	35.	40,669	14,047		15,000	13,281	41,435	35.
855 Employee Insurance Program Withholdings	36.	103,528	55,786	0	0	44,630	114,684	36.
865 State Income Tax Withholdings	37.	0	0	0	0	0	0	37.

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	0
Class Size Reduction	45,000	0
Dropout Prevention Programs	50,000	0
Instructional Improvement Programs	55,000	0
Total Expenditures (lines 1-4)	150,000	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		0
Career exploration		0
Total Expenditures (lines 1-5)	0	0
Total Expenditures from accounting data		0

OTHER FINANCING SOURCES INCLUDING	OTHER FINANCING USES INCLUDING
TRANSFERS-IN 5000	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.
35.	35.
36.	36.
37.	37.

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

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2022	24,625,000	1.
2. Bonds issued during FY 2023	0	2.
3. Bonds retired during FY 2023	0	3.
4. Bonds Outstanding, June 30, 2023	24,625,000	4.
5. Short-term Debt Outstanding, July 1, 2022	0	5.
6. Short-term Debt Outstanding, June 30, 2023	0	6.

B. District Assessed Valuation and Other District Information

1. FY 2023 Assessed Valuations and Tax Rates		
a. Primary	682,777,881	Tax Rate 0.8047
b. Secondary	0	Tax Rate 0.8161
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 2023)

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)	4,454,532
2. Classroom Supplies (Function 1000, Object Code 6600)	298,788
3. Administration (Functions 2300, 2400, 2500, & 2900)	1,260,567
4. Support Services—Students (Function 2100)	787,835
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	2,880,956
6. Total Current Expenditures	9,682,678
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	501,544
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	9,181,134

E. Other long-term debt

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

COUNTY Yavapai

CTDS NUMBER 130209000

F. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act	0
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G. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)	0
---	---

H. Cash and Investments held at June 30, 2023

1. Sinking funds	0
2. Bond funds	24,625,000
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 2023	56,691
2. Average salary of all teachers employed in FY 2022	53,473
3. Increase in average teacher salary from prior year	2,790
4. Percentage increase	5.2%

Comments on Average Salary Calculation (Optional):

☐ Check this box if your di

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

	Salaries	FTE
1. Substitute Teachers (Functions 1000 & 2213)	0	
2. Classroom Teacher Base Salaries (Functions 1000 & 3300)	3,325,894	46.1
a. Classroom teachers with fewer than 3 years of experience as defined by A.R.S. §15-941(E)	0	12.5
b. Classroom teachers with 3 or more years of experience as defined by A.R.S. §15-941(E)	0	33.6
3. Classroom Teacher Performance Pay (Functions 1000 & 3300)	0	
4. Classroom Teacher Payments Not Related to Additional Duties (Function 1000 & 3300)	0	
5. Classroom Teacher Payments Related to Additional Duties (All Functions)	0	
6. Other Certified Staff (All Functions)	0	

7. In FY 2023, 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)	Yes

Total Certified Salary Payments from accounting data	3,325,894
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(1) This form mirrors changes to the certified salary expenditure object code range (6100 to 6149) added to the FY 2024 USFR Chart of Accounts that will be required starting in FY 2025.

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
0	0	1	0	1	4	6	0	0	0	0	0	0	12
0	0	1	3	3	1	1	0	0	0	0	0	0	9
0	0	1	3	3	2	1	0	0	0	0	0	0	10
0	0	3	6	7	7	8	0	0	0	0	0	0	31

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	638,299	764,750	1.
2. Gifted Education	32,985	33,028	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	0	0	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technological Education (non-CTED)	0	0	6.
7. Career Education	0	0	7.
8. Career Technical Education (CTED programs in 300 range)	72,000	10,815	8.
9. Total (lines 1-8)	743,284	808,593	9.
10. IEP required pupil transportation costs coded within Program 400	21,330	24,899	10.

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

Actual Expenditures for all Gifted Programs:		
K-8	\$	42,379
9-12	\$	0
Total	\$	42,379

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL	
1. Nonfederal Audit Expenditures - M&O Fund	6350	35,060	35,765
2. Federal Audit Expenditures - All Funds	6330	15,000	0

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

Actual Expenditures made in FY 2023	\$	210,144
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F. TUITION

Type 03 Districts Only

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

Non-Type 03 Districts

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

All Districts

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

Tuition Expenditures				
Operations	Capital	Debt	Total	
0	0	0	0	1.
0	0		0	2.
0	0	0	0	3.
0	0		0	4.
0	0		0	5.
0	0		0	6.
0	0		0	7.
0	0		0	8.
0	0		0	9.
0	0	0	0	10.

(1) Tuition paid to the State and other governmental organizations, such as the Arizona School for the Deaf and Blind, as reimbursement for providing specialized instructional services to students residing within the boundaries of the paying district.

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

		Programs 100-630										Programs 700-900		
		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	Miscellaneous and Charges for District Services 6885, 6890	All Object Codes (excluding 6900)		
Funds 001-799 (excluding 575)												Total		
1000 Instruction	1.	3,080,784	903,655	268,197	292,008	100,738	47,003				47,653	0	4,740,038	1.
2000 Support Services														
2100 Students	2.	531,028	143,115	102,583	5,894	4,615	600				0	0	787,835	2.
2200 Instructional Staff	3.	269,506	75,974	40,671	1,778	111,687	595				0	0	500,211	3.
2300 General Administration	4.	150,099	45,822	14,552	680	246	6,444	0			0	0	217,843	4.
2400 School Administration	5.	197,240	62,140	6,380	2,053	8,448	0				0	0	276,261	5.
2500, 2900 Central Services, Other	6.	219,056	230,894	169,117	11,594	64,750	26,421			0	0	0	721,832	6.
2600 Operation and Maintenance of Plant	7.	321,663	124,952	693,705	287,272	72,522	4,371				0	0	1,504,485	7.
2700 Student Transportation	8.	234,432	67,472	101,117	80,352	28,550	63				0		511,986	8.
3000 Operation of Noninstructional Services														
3100 Food Service Operations	9.	0	0	360,378	199	2,561	1,134				0	0	364,272	9.
3200 Enterprise Operations	10.	0	0	0	0	0	0				0	0	0	10.
3300 Community Services Operations	11.											0	0	11.
3400 Bookstore Operations	12.	0	0	0	0	0	0				0	0	0	12.
Total (lines 1-12)	13.	5,003,808	1,654,024	1,756,700	681,830	394,117	86,631	0		0	47,653	0	9,624,763	13.
From Federal Funds	14.	492,245	120,548	112,940	144,133	108,366	24,632	0		0	0	0	1,002,864	14.
From State and Local Sources	15.	4,511,563	1,533,476	1,643,760	537,697	285,751	61,999	0		0	47,653	0	8,621,899	15.
4000 Facilities Acquisition and Construction	16.	0	0	0	0	0	0				0	0	0	16.
5000 Debt Service	17.							4,058,349	921,033			0	4,979,382	17.

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

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)	Contract Substitutes (in Object 6300)	
1. Regular Education (Programs 100, 280, 520, and 550)	2,371,441	0	0	85,983	1.
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	255,880	0	75,800	14,627	2.
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	160,287	0	0	0	3.
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	0	0	0	0	4.
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	64,597	0	0	0	5.

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	0	6.
7. Number of FTE-Certified Teachers	50	7.
8. Number of FTE-Contract Teachers	1	8.

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

1. 6410-6411 Utility Services	210,384	1.
2. 6620-6629 Energy	241,263	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	26,542	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 6,700	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	0	2.
3. 6443 Rental of Computers and Related Equipment	0	3.
4. 6531 Telecommunications	46,105	4.
5. 6641-43 Software reported in library books, textbooks, or instructional aids	177,836	5.
6. 6650 and 6655 Supplies–Technology-Related and Short-term noninstructional software subscriptions	0	6.
7. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	154,249	7.
8. Subtotal (Lines 1-7)	378,190	8.
9. 6739 Technology-Related Hardware & Software (\$5,000 or more)	127,543	9.
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	0	10.
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	0	11.

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

1. 2210 Improvement of Instruction	9,644	1.
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Additional information for National Public Education Financial Survey (NPEFS) reporting of COVID-19 federal relief funds

		Programs 100-630										Programs 700-900	Total
		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Interest on Short Term Debt 6850	Miscellaneous 6890	Other 6800	All Object Codes (excluding 6900)	
Current Expenditures from COVID-19 federal relief funds													
1000 Instruction	1.	69,603	9,587	75,921	126,961	0			0	0	0	0	282,072
2100, 2200 Student Support Services	2.	27,323	10,323	22,141	4,286	79,953				0	0	0	144,026
2300, 2500, 2900 Other Support Services	3.	0	0	160	0	0	0	0	0	0	0	0	160
2400 School Administration	4.	0	0	3,380	0	0			0	0	0	0	3,380
2600 Operation and Maintenance of Plant	5.	0	0	0	0	0			0	0	0	0	0
2700 Student Transportation	6.	9,309	3,485	0	0	0			0	0	0	0	12,794
3100 Food Service Operations	7.	0	0	8,008	0	0			0	0	0	0	8,008
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	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.	106,235	23,395	109,610	131,247	79,953	0	0	0	0	0	0	450,440

Technology Related Expenditures from COVID-19 federal relief funds	Total spending detail	Classroom spending detail
1. 6340 Technical Services	0	0
2. 6432 Technology-Related Repairs and Maintenance	0	0
3. 6443 Rental of Computers and Related Equipment	0	0
4. 6531 Telecommunications	0	0
5. 6650 Supplies-Technology-Related	0	0
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	0	0
7. 6739 Technology-Related Hardware & Software (\$5,000 or more)	0	0
8. 6641-43 Software reported in library books, textbooks, or instructional aids	123,294	123,294
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

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

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

	Total Award (all fiscal years)	FY 2020 and FY 2021 Expenditures and Other Financing Uses	FY 2022 Expenditures and Other Financing Uses	FY 2023 Expenditures and Other Financing Uses	Amount remaining to spend
COVID-19 federal relief funds					
1. Elementary and Secondary School Emergency Relief Funds (ESSER I)	109,992	108,328	0	0	1,664
2. Elementary and Secondary School Emergency Relief Funds (ESSER II)	506,704	37,648	440,892	28,164	0
3. Elementary and Secondary School Emergency Relief Funds (ESSER III)	1,132,595	0	130,870	390,724	611,001
4. Governor's Emergency Education Relief Funds (GEER) - includes Acceleration Academies Program	0	0	0	0	0
5. Coronavirus Relief Fund (CRF)—Enrollment Stability Grant (ESG) Program	331,966	331,966	0	0	0
6. Other COVID-19 Federal Relief Funds	31,552	0	0	31,552	0
7. Total	2,112,809	477,942	571,762	450,440	612,665

Total FY 2023 expenditures + other financing uses 450,440

I certify that the Annual Financial Report of _____ District, _____
County, for fiscal year 2023 was approved by the Governing Board on _____, 2023, and that the
complete Annual Financial Report may be reviewed by contacting _____ at the District Office,
telephone _____, during normal business hours.

Avg. Daily Membership

2022

2023

2023 Tax Rates:

Primary

0.8047

Secondary

0.8161

CTDS NUMBER

130209000

Rev. 9/23 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	General Fund
Regular Education				5,547,543	4,886,537		
Special Education				743,284	808,593		
Pupil Transportation				393,129	480,157		
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	3,684,924	6,179,158	(123,349)	6,683,956	6,175,287	3,565,446	Yes
Classroom Site Funds	665,950	713,118		1,022,264	546,254	832,814	
Instructional Improvement	236,361	67,934		150,000	0	304,295	
Unrestricted Capital Outlay	953,047	208,850	0	905,239	337,836	824,061	Yes
Adjacent Ways	73,750	1,709	0	0	0	75,459	
Bond Building	44,551	0	0	0	0	44,551	
Other Capital Funds	306,028	299	123,349	123,500	123,349	306,327	
New School Facilities	0	0		0	0	0	
Federal Projects	(107,525)	1,113,776	(11,027)	449,979	1,002,664	(7,440)	
State Projects	735	39,295	0	5,712	22,428	17,602	
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	192,699	38,183	230,911	120,000	178,459	283,334	No
Food Service	0	0	0	0	0	0	
Civic Center	512,301	156,248	0	144,861	289,323	379,226	
Community School	13,501	202	0	13,000	5,197	8,506	
Auxiliary Operations	187,562	62,508	0	83,900	96,850	153,220	No
Extracurricular Activities Fees	260,642	129,136	0	150,000	101,562	288,216	
Gifts and Donations	362,145	158,263	0	200,000	202,108	318,300	No
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	No
Insurance Proceeds	26,680	4,859	0	0	3,590	27,949	No
Textbooks	5,582	112	0	0	0	5,694	
Litigation Recovery	2,103	1,506	0	0	418	3,191	No
Indirect Costs	22,977	369	11,025	6,000	15,632	18,739	No
Unemployment Insurance	1,704	34	0	0	0	1,738	
Teacherage	0	0	0	0	0	0	No
Insurance Refund	158,519	0	0	0	158,519	0	
Grants and Gifts to Teachers	3,762	368	0	0	293	3,837	
Advertisement	0	0	0	0	0	0	No
Career Technical Education	7,832	135,677	0	66,000	134,645	8,864	
Arizona Industry Credentials Incentive	0	0	0	0	0	0	No
Impact Aid Revenue Bond Building	0	0	0	0	0	0	
Debt Service	504,135	4,892,330	0	916,198	4,856,733	539,732	
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	40,669	14,047	0	15,000	13,281	41,435	
Employee Insurance Program Withholdings	103,528	55,786	0	0	44,630	114,684	
State Income Tax Withholdings	0	0	0	0	0	0	
Other Funds	0	0	0	0	0	0	No
Permanent Fund	0	0	0	0	0	0	
Trust and Custodial Funds	0	0	0	0	0	0	
Enterprise Funds	0	0	0	0	0	0	
Self-Insurance	0	0	0	0	0	0	
Intergovernmental Agreements	0	0	0	0	0	0	
OPEB	0	0	0	0	0	0	
Other Internal Service Fund	0	0	0	0	0	0	

Additional fund balance reserve information
(See Fund Balance Reserve tab for more detail)
(1) The District does not have a process or policy to establish a
targeted fund balance reserve for FY 2023.
(2) The District's targeted fund balance reserve for FY 2023 was:
0
(3) The District's actual fund balance reserve for FY 2023 was:
0

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

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.

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					
3,684,924	953,047	49,482	0	44,551	73,750	525,523	665,950	0	1,813,956	504,135	0	0	0	8,315,318
3,565,446	824,061	30,107	0	44,551	75,459	617,726	832,814	0	1,533,523	539,732	0	0	0	8,063,419
FY 2023 ending fund balance details:														
3.a Fund deficit														
3.b Fund balance exceeding budget capacity in budget-controlled funds														
3.c Planned to be spent in FY 2024 to support budgeted spending	1,565,446	500,000	0	0	0	217,726	332,814	0	533,523		0	0	0	3,149,509
3.d Maintained for debt retirement <u>after</u> FY 2024														
3.e Maintained for capital projects <u>after</u> FY 2024		0	0	0	0	0	0	0	0	539,732	0	0	0	539,732
3.f Maintained for retirement contributions <u>after</u> FY2024		0	0	0	0	0	0	0	0		0	0	0	0
3.g Maintained for self-insurance or OPEB <u>after</u> FY 2024		0	0	0	0	0	0	0	0		0	0	0	0
3.h Maintained for future financial stability	2,000,000	324,061	30,107	0	44,551	75,459	400,000	500,000	0	1,000,000		0	0	4,374,178
3.i <i>other purposes (Specify)</i>	0	0	0	0	0	0	0	0	0		0	0	0	0
3.j <i>other purposes (Specify)</i>	0	0	0	0	0	0	0	0	0		0	0	0	0
3.k Total FY 2023 ending fund balance	3,565,446	824,061	30,107	0	44,551	75,459	617,726	832,814	0	1,533,523	539,732	0	0	8,063,419

*See the Summary tab, column K, to identify which funds are included in the General Fund for financial statement reporting purposes.

B. Fund balance policy	1. Does the District have a process or policy it follows to establish a targeted (goal) fund balance reserve level that the District is working to maintain each year? (Yes or No in cell F28) If the District has an adopted Governing Board policy, enter the policy number in the box provided (cell G28).	District establishes a targeted fund balance reserve level?	Governing Board policy number (indicate "N/A" if no policy exists):
		No	

If question 1 was answered yes, answer questions 2 through 6 below. All Districts should respond to question 7.

2. Describe the guidance the District used in establishing its adopted reserve level policy and/or used in planning for its FY 2023 targeted fund balance reserve levels:

3. What funds are included in the District's targeted fund balance reserve?

4. What, if any, Section A, line 3 fund balance purposes are excluded from the District's targeted fund balance reserve?

Percentage	Factor	Additional Information
5. If the targeted fund balance amount was determined by applying a percentage to a set factor, identify that percentage and factor:	of the Districts'	

Targeted fund balance reserve amount	Actual fund balance reserve amount
6. Indicate the total targeted fund balance reserve and actual fund balance reserve amounts for the end of FY 2023.	

All Districts should respond to question 7

7. The District plans to take the following actions related to its ending fund balance in FY 2024 and thereafter:

The District intends to make thoughtful and targeted decisions on spending to maintain a healthy reserve in all applicable accounts while meeting the needs of the students and district.

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
2. County revenues are not allowed in Fund 620	620			2000-2999	\$0
3. State revenues are not allowed in Fund 620	620			3000-3999	\$0
4. Federal revenues are not allowed in Fund 620	620			4000-4999	\$0
5. County revenues are not allowed in Fund 630	630			2000-2999	\$0
6. State revenues are not allowed in Fund 630	630			3000-3999	\$0
7. Federal revenues are not allowed in Fund 630	630			4000-4999	\$0
8. County revenues are not allowed in Fund 700	700			2000-2999	\$0

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
10. Expenditures in Function 2700 not coded to Programs 400, 513	001	100-399, 500-512, 514-999	2700-2799	6100-6899	\$0
11. Expenditures coded to unallowable 500 range programs	001	500-510, 520-529, 540-549		6100-6899	\$0
12. Expenditures coded to unallowable 600 range programs	001	600-609, 640-699		6100-6899	\$0
13. Function 4000 not allowed in Fund 001	001		4000-4999	6100-6899	\$0
14. Function 5000 not allowed in Fund 001	001		5000-5999	6100-6899	\$0
15. Expenditures for Object 6700 are not allowed in Fund 001	001			6700-6799	\$0

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
17. Function 2300 should only be coded to object 652X	010		2300	6000-6519, 6530-6800	\$0
18. Object 6100 should not be coded to Function codes 2300-3200 and 3400-5000	010		2300-3200, 3400-5000	6100	\$0
19. Object 6200 should not be coded to Function codes 2300-3200 and 3400-5000	010		2300-3200, 3400-5000	6200	\$0
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
21. Object 6600 should not be coded to Function codes 2300-5000	010		2300-5000	6600	\$0
22. Object 6700 should not be coded to Function codes 2200-3900 and 5000	010		2200-3900, 5000	6700	\$0
23. Object 6800 should not be coded to Function codes 2300-2400 and 2600-4000	010		2300-2400, 2600-4000	6800	\$0

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
25. Object 6730 should be coded to 6731-6739	620			6730	\$0
26. Object 6730 should be coded to 6731-6739	630			6730	\$0
27. Object 6730 should be coded to 6731-6739	695			6730	\$0

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
38. 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	\$700
39. Function 6000 should only be coded to Object codes 6900-6999.	001-799 (excl. 575)		6000-6999	6100-6899	\$0
40. Do not use Function codes 7000-7999	001-799 (excl. 575)		7000-7999	6100-6899	\$0
41. Do not use Function codes 8000-8999	001-799 (excl. 575)		8000-8999	6100-6899	\$0
42. Do not use Function codes 9000-9999	001-799 (excl. 575)		9000-9999	6100-6899	\$0
43. Do not use Object codes 0000-0099	001-799 (excl. 575)			0000-0099	\$0
44. Do not use Object codes 6000-6099	001-799 (excl. 575)			6000-6099	\$0
45. Do not use Object codes 6800-6809	001-799 (excl. 575)			6800-6809	\$0
46. Object 6820 should only be coded to Function 2300	001-799 (excl. 575)		1000-2299, 2400-6999	6820-6829	\$0
47. Expenditures coded to 6830 and 6834-39 should be coded to 6831, 6832, or 6833	001-799 (excl. 575)			6830, 6834-39	\$0
48. Object 6831 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6831	\$0
49. Object 6832 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6832	\$0
50. Expenditures coded to 6840 and 6844-49 should be coded to 6841, 6842, or 6843	001-799 (excl. 575)			6840, 6844-49	\$0
51. Object 6841 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6841	\$0
52. Object 6842 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6842	\$0
53. Object 6850 should be coded to Function 2500	001-799 (excl. 575)		1000-2499, 2600-6999	6850-6859	\$0
54. Do not use Object codes 7000-7999	001-799 (excl. 575)			7000-7999	\$0
55. Do not use Object codes 8000-8999	001-799 (excl. 575)			8000-8999	\$0
56. Do not use Object codes 9000-9999	001-799 (excl. 575)			9000-9999	\$0

District Name	Sedona-Oak Creek Joint Unified School District #9
CTDS Number	130209000
County	Yavapai

Districts must complete all required detail for each school site, including districts with only 1 school.

School #	School Name	School CTDS	Unweighted Attending Student Count	Unit Code(s)	Primary Unit Code	Comments
Districtwide		130209000		200, 500	500	
Private Schools						
CTED (Member Districts)						
School 1	WEST SEDONA ELEMENTARY SCHOOL	130209120	214.247	120	120	
School 2	SEDONA RED ROCK HIGH SCHOOL	130209210	476.941	210	210	
School 3	BIG PARK ELEMENTARY	130209130	0.000	130	130	CLOSED
School 4						
School 5						
School 6						
School 7						
School 8						
School 9						
School 10						
School 11						
School 12						
School 13						
School 14						
School 15						
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