

DISTRICT NAME Sedona-Oak Creek Joint Unified School District #5

COUNTY Yavapai

CTDS NUMBER 130209000



ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the
Annual Financial Report and School Level Reporting Form per A.R.S. §15-904
for the Fiscal Year
2024

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2024 uploaded to the Arizona Department of Education's website on _____ 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)	\$ 6,933,689
2. Classroom Site Funds (from page 3, line 13)	\$ 599,526
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 280,264

DISTRICT NAME Sedona-Oak Creek Joint Unified School District #9COUNTY YavapaiCTDS 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) Refund of Prior Year Expenses

Total local revenues (lines 2-19)**2000 County**

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

Total county revenues (lines 21-23)**3000 State**

3100 Unrestricted
3110 State Equalization Assistance
3120 Additional State Aid
3200 Restricted

Other (Specify)

Total State revenues (lines 25-29)**4000 Federal**

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

Total federal revenues (lines 31-38)**Total Fund Revenue (lines 20, 24, 30, and 39)**

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

TOTAL FUNDS AVAILABLE (lines 1 and 40 through 43)**Total Expenditures**

6900 Other Financing Uses and Other Items Including Transfers-Out

TOTAL EXPENDITURES AND OTHER USES (lines 45 plus 46)**ENDING FUND BALANCE (line 44 minus line 47) (3)**

MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)	ALL OTHER FUNDS
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1. 3,365,446	824,061	75,459	44,551	539,732	1.
2. 5,613,999	173,643	0		3,533,709	2.
3. 0					3.
4. 0	0	0		0	4.
5. 0	0			0	5.
6. 0	0			0	6.
7. 0	0			0	7.
8. 0	0			0	8.
9. 0	0			0	9.
10. 0	0			0	10.
11. 0	0			0	11.
12. 0	0			0	12.
13. 0	0			0	13.
14. 0	0			0	14.
15. 0	0			0	15.
16. 0	0			0	16.
17. 0	0			0	17.
18. 50,208	25,215	2,571	0	61,055	18.
19. 2,557	0	0	0	0	19.
20. 5,666,764	198,858	2,571	0	3,594,764	20.
21. 0	0				21.
22. 0	0				22.
23. 0	0				23.
24. 0	0				24.
25. 285,367	0				25.
26. 0	0				26.
27. 1,091,123	33,746				27.
28. 0					28.
29. 0	0			0	29.
30. 1,376,490	33,746			0	30.
31. 0					31.
32. 0					32.
33. 0					33.
34. 0					34.
35. 0					35.
36. 0					36.
37. 0					37.
38. 0				0	38.
39. 0				0	39.
40. 7,043,254	232,604	2,571	0	3,594,764	40.
41. 0				0	41.
42. 0	0	0	0	0	42.
43. 0	0	0	0	0	43.
44. 10,608,700	1,056,665	78,030	44,551	4,134,496	44.
45. 6,933,689	280,264	0	0	3,644,979	45.
46. 123,349	0	0	0	0	46.
47. 7,057,038	280,264	0	0	3,644,979	47.
48. 3,551,662	776,401	78,030	44,551	489,517	48.

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of 5,000 at 7/1/23.(2) The Government Property Lease Excise Tax revenue included on line 19 is 0(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of 5,000 at 6/30/24.(4) Debt Service Fund, interest expenditures amount: 724,254

DISTRICT NAME Sedona-Oak Creek Joint Unified School District #9COUNTY YavapaiCTDS NUMBER 130209000**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.	2,006,951	614,632	88,185	46,597	15,520	2,809,704	2,771,885	2,431,837	14.0%	1.
2000 Support Services											
2100 Students	2.	355,061	101,057	16,908	2,651	0	404,206	475,677	327,784	45.1%	2.
2200 Instructional Staff	3.	167,485	46,791	10,100	0	0	304,422	224,376	202,404	10.9%	3.
2300 General Administration	4.	179,827	41,747	378	2,541	6,078	232,398	230,571	212,857	8.3%	4.
2400 School Administration	5.	296,122	90,160	10,557	2,750	0	295,000	399,589	249,880	59.9%	5.
2500 Central Services	6.	287,993	88,457	98,111	8,578	6,349	420,727	489,488	356,692	37.2%	6.
2600 Operation & Maintenance of Plant	7.	92,956	38,424	629,226	246,493	1,781	1,348,802	1,008,880	1,039,921	-3.0%	7.
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0	0	0	0	0	75,463	0	0	0.0%	9.
610 School-Sponsored Cocurricular Activities	10.	0	0	0	0	0	57,270	0	600	-100.0%	10.
620 School-Sponsored Athletics	11.	0	0	0	0	0	0	0	64,562	-100.0%	11.
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0	0	0	0	0	0	0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	3,386,395	1,021,268	853,465	309,610	29,728	5,947,992	5,600,466	4,886,537	14.6%	14.
200 and 300 Special Education											
1000 Instruction	15.	394,356	134,478	6,881	2,537	0	565,478	538,252	361,529	48.9%	15.
2000 Support Services											
2100 Students	16.	116,827	36,712	72,206	0	0	252,905	225,745	328,771	-31.3%	16.
2200 Instructional Staff	17.	82,131	18,125	490	0	0	52,900	100,746	118,293	-14.8%	17.
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%	18.
2400 School Administration	19.	0	0	120	0	0	0	120	0	--	19.
2500 Central Services	20.	0	0	0	0	0	0	0	0	0.0%	20.
2600 Operation & Maintenance of Plant	21.	0	0	0	0	0	0	0	0	0.0%	21.
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0	0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	593,314	189,315	79,697	2,537	0	871,283	864,863	808,593	7.0%	24.
400 Pupil Transportation	25.	244,643	67,843	89,930	65,906	38	409,712	468,360	480,157	-2.5%	25.
510 Desegregation											
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%	26.
530 Dropout Prevention Programs											
1000 Instruction	27.	0	0	0	0	0		0	0	0.0%	27.
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	0	0	0	0	0		0	0	0.0%	28.
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%	29.
540 Joint Career and Technical Education and Vocational Education Center	30.	0	0	0	0	0	0	0	0	0.0%	30.
550 K-3 Reading Program	31.	0	0	0	0	0	0	0	0	0.0%	31.
Total Expenditures (lines 14, 24-26, 29-31)	32.	4,224,352	1,278,426	1,023,092	378,053	29,766	7,228,987	6,933,689	6,175,287	12.3%	32.

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.		767,760											
Interest Income and Other Revenues	2.		34,560											
Total Revenues (lines 1 and 2)	3.		802,320											
Expenditures														
1000 Instruction	4.			439,251	101,004	0	0	0	0	980,452	540,255	486,342	11.1%	
2100 Support Services - Students	5.			49,104	10,167	0	0	0	0	211,607	59,271	59,912	-1.1%	
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.			488,355	111,171	0	0	0	0	1,192,059	599,526	546,254	9.8%	
Total Classroom Site Fund	13.	832,814	802,320	488,355	111,171	0	0	0	0	1,192,059	599,526	546,254	9.8%	1,035,608

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.	34,649	75,523		12,393			120	551,560	122,685	166,273	-26.2%
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	0	61,426	1,669			0	50,000	63,095	31,030	103.3%
2300, 2400, 2500, 2900 Administration	4.	3,661		38,201	24,014		0	48	68,572	65,924	77,613	-15.1%
2600 Operation & Maintenance of Plant	5.	0		3,884	21,767			0	95,000	25,651	31,809	-19.4%
2700 Student Transportation	6.	0		0	0			0	15,000	0	28,550	-100.0%
3000 Operation of Noninstructional Services	7.	0		2,688	0			0	20,000	2,688	2,561	5.0%
4000 Facilities Acquisition and Construction	8.	0		0	0			0	0	0	0	0.0%
5000 Debt Service	9.					221	0		0	221	0	--
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	38,310	75,523	106,199	59,843	221	0	168	800,132	280,264	337,836	-17.0%

(1) Amounts in the Unrestricted Capital Outlay Override, line 1 above, must also be included in the Unrestricted Capital Outlay Fund (610) individual line items.

(2) Expenditures, if any, in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211:

Budget 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.	800,132	280,264	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.		106,199		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.	151,894	21,696	0	0	0	0	0	0	8.
673X Vehicles	9.	0	0	0	0	0	0	0	0	9.
673X Technology-Related Hardware and Software	10.	600,000	38,147	0	0	0	0	0	0	10.
6831, 6832, 6833 Redemption of Principal	11.	0	221	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.	751,894	166,263	0	0	0	0	0	0	13.
Total amounts reported on lines 2 through 12 above for:										
Renovation	14.	100,000	0	0	0			0	0	14.
New Construction	15.	0	0	0	0	0	0	0	0	15.
Other	16.	651,894	0	0	0	0	0	0	0	16.
Total (lines 14-16)	17.	751,894	Must equal line 13	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, 2024

Land and Improvements	4,971,462	1.
Buildings and Improvements	80,143,445	2.
Furniture, Equipment, Vehicles, and Technology	14,490,731	3.
Construction in Progress	0	4.
Total	99,605,638	5.

DISTRICT NAME Sedona-Oak Creek Joint Unified School District #9COUNTY YavapaiCTDS NUMBER 130209000

General

FEDERAL AND STATE PROJECTS

Capital Projects
Special Revenue
Debt Service

FEDERAL PROJECTS

100-130 ESEA Title I - Helping Disadvantaged Children
140-150 ESEA Title II - Prof. Development and Technology
160 ESEA Title IV - 21st Century Schools
170-180 ESEA Title V - Promote Informed Parent Choice
190 ESEA Title III - Limited English & Immigrant Students
200 ESEA Title VII - Indian Education
210 ESEA Title VI - Flexibility and Accountability
220 IDEA Part B
230 Johnson-O'Malley
240 Workforce Investment Act
250 AEA-Adult Education
260-270 Vocational Education - Basic Grants
280 ESEA Title X - Homeless Education
290 Medicaid Reimbursement
349 National Forest Fees
353 Taylor Grazing Fees
374 E-Rate
378 Impact Aid
300-399 Other Federal Projects
699 Federal Impact Aid (Construction)
Total Federal Project Funds (lines 1-20)

Total COVID-19 Federal Relief Funds included in lines above

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE	FUND TYPES
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
1.	(6,017)	168,115	(2,031)	185,073	162,108	(2,041)	Special Revenue
2.	(603)	47,090	(1,565)	35,739	46,445	(1,523)	Special Revenue
3.	(561)	11,594	(496)	14,018	14,728	(4,191)	Special Revenue
4.	0	0	0	0	0	0	Special Revenue
5.	(7,499)	25,692	(612)	14,654	18,167	(586)	Special Revenue
6.	0	0	0	0	0	0	Special Revenue
7.	0	0	0	0	0	0	Special Revenue
8.	(9,863)	214,089	(4,167)	196,634	209,442	(9,383)	Special Revenue
9.	0	0	0	0	0	0	Special Revenue
10.	0	0	0	0	0	0	Special Revenue
11.	0	0	0	0	0	0	Special Revenue
12.	(40,880)	36,104	0	13,654	14,359	(19,135)	Special Revenue
13.	0	0	0	0	0	0	Special Revenue
14.	1,504	47	0	0	0	1,551	Special Revenue
15.	268,688	52,635	0	0	95,713	225,610	Special Revenue
16.	0	0	0	0	0	0	Special Revenue
17.	40,134	12,241	0	0	45,702	6,673	Special Revenue
18.	0	0	0	0	0	0	Special Revenue
19.	(252,343)	478,135	0	450,000	287,405	(61,613)	Special Revenue
20.	0	0	0	0	0	0	Special Revenue
21.	(7,440)	1,045,742	(8,871)	909,772	894,069	135,362	Special Revenue
22.	(12,497)	478,135	0		287,405	178,233	

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
1.	2,031
2.	1,565
3.	496
4.	0
5.	612
6.	0
7.	0
8.	4,167
9.	0
10.	0
11.	0
12.	0
13.	0
14.	0
15.	0
16.	0
17.	0
18.	0
19.	0
20.	0

22.	0	0
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STATE PROJECTS

400 Vocational Education
410 Early Childhood Block Grant
420 Ext. School Yr. - Pupils with Disabilities
425 Adult Basic Education
430 Chemical Abuse Prevention Programs
435 Academic Contests
450 Gifted Education
456 College Credit Exam Incentives
460 Environmental Special Plate
465-499 Other State Projects
Total State Project Funds (lines 23-32)

Total Federal and State Projects (lines 21 and 33)

23.	19	9,600	0	8,237	9,600	19	Special Revenue
24.	0	0	0	0	0	0	Special Revenue
25.	0	0	0	0	0	0	Special Revenue
26.	0	0	0	0	0	0	Special Revenue
27.	0	0	0	0	0	0	Special Revenue
28.	0	0	0	0	0	0	Special Revenue
29.	19	0	0	0	0	19	Special Revenue
30.	5,306	7,826	0	0	2,886	10,246	Special Revenue
31.	0	0	0	0	0	0	Special Revenue
32.	12,258	4,021	0	0	3,638	12,641	Special Revenue
33.	17,602	21,447	0	8,237	16,124	22,925	Special Revenue
34.	10,162	1,067,189	(8,871)	918,009	910,193	158,287	

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

32.	0	0
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(1) In accordance with the USFR Chart of Accounts, the Impact Aid Fund may transfer monies (object code 6930) to the M&O and Teacherage Funds; the Impact Aid Fund may also receive transfers-in (object code 5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may not receive any transfers-in and may only make transfers-out to the Indirect Costs Fund based on an approved indirect cost rate (object code 6910) and for any interest on federal revenue monies the district is not permitted to report and choose 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.

	BEGINNING		NET OTHER FINANCING SOURCES AND USES	EXPENDITURES		ENDING FUND
	FUND BALANCE	REVENUES		BUDGET	ACTUAL	
	ACTUAL	ACTUAL	ACTUAL			ACTUAL
OTHER FUNDS						
020 Instructional Improvement	304,295	62,815		150,000	0	367,110
050 County, City, and Town Grants	0	0	0	0	0	0
071 English Language Learner (1)	0	0	0	0	0	0
072 Compensatory Instruction (1)	0	0	0	0	0	0
500 School Plant	283,334	160,157	88,801	150,000	210,507	321,785
515 Civic Center	379,226	128,353	0	0	300,485	207,074
520 Community School	8,506	266	0	0	8,772	0
525 Auxiliary Operations	153,220	74,632	0	0	60,592	167,260
526 Extracurricular Activities Fees Tax Credit	288,216	103,735	0	0	219,917	172,034
530 Gifts and Donations	318,257	205,302	0	0	168,500	355,059
535 Career & Technical Education Projects	0	0	0	0	0	0
540 Fingerprint	0	0	0	0	0	0
545 School Opening	0	0	0	0	0	0
550 Insurance Proceeds	27,949	873	0	0	0	28,822
555 Textbooks	5,094	178	0	0	0	5,872
565 Litigation Recovery	3,191	301	0	0	0	3,492
570 Indirect Costs	18,739	296	8,872	0	10,942	16,965
575 Unemployment Insurance	1,738	54	0	0	0	1,792
580 Teacherage	0	0	0	0	0	0
585 Insurance Refund	0	0	0	0	0	0
590 Grants and Gifts to Teachers	3,837	120	0	0	0	3,957
595 Advertisement	0	0	0	0	0	0
596 Career Technical Education	8,864	128,688	0	0	127,058	10,494
597 Arizona Industry Credentials Incentive	0	0	0	0	0	0
639 Impact Aid Revenue Bond Building	0	0	0	0	0	0
650 Gifts and Donations—Capital	43	0	0	0	0	43
660 Condemnation	0	0	0	0	0	0
665 Energy and Water Savings	306,327	474	123,349	0	123,349	306,801
686 Emergency Deficiencies Correction	0	0	0	0	0	0
691 Building Renewal Grant	116	0	0	0	0	116
695 New School Facilities	0	0	0	0	0	0
720 Impact Aid Revenue Bond Debt Service	0	0	0	0	0	0
730 Permanent Funds	0	0	0	0	0	0
800-849 Trust and Custodial Funds	0	0	0	0	0	0
850 Student Activities	41,435	12,444	0	0	11,386	42,493
855 Employee Insurance Program Withholdings	114,684	60,641	0	61,000	60,708	114,617
865 State Income Tax Withholdings	0	0	0	0	0	0
900-949 Enterprise Funds	0	0	0	0	0	0
Other	0	0	0	0	0	0
INTERNAL SERVICE FUNDS 950-989						
9 Self Insurance	0	0	0	0	0	0
955 Intergovernmental Agreements	0	0	0	0	0	0
9 OPEB	0	0	0	0	0	0
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		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	0	1	0
2	0	2	0
3	0	3	0
4	0	4	0
5	88,801	5	0
6	0	6	0
7	0	7	0
8	0	8	0
9	0	9	0
10	0	10	0
11	0	11	0
12	0	12	0
13	0	13	0
14	0	14	0
15	0	15	0
16	0	16	0
17	8,872	17	0
18	0	18	0
19	0	19	0
20	0	20	0
21	0	21	0
22	0	22	0
23	0	23	0
24	0	24	0
25	0	25	0
26	0	26	0
27	0	27	0
28	123,349	28	0
29	0	29	0
30	0	30	0
31	0	31	0
32	0	32	0
33	0	33	0
34	0	34	0
35	0	35	0
36	0	36	0
37	0	37	0
38	0	38	0
39	0	39	0
1	0	1	0
2	0	2	0
3	0	3	0
4	0	4	0

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

COUNTY Yavapai

CTDS NUMBER 130209000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2023	16,270,000	1.
2. Bonds issued during FY 2024	0	2.
3. Bonds retired during FY 2024	0	3.
4. Bonds Outstanding, June 30, 2024	16,270,000	4.
5. Short-term Debt Outstanding, July 1, 2023	0	5.
6. Short-term Debt Outstanding, June 30, 2024	0	6.

B. District Assessed Valuation and Other District Information

1. FY 2024 Assessed Valuations and Tax Rates		
a. Primary	718,293,939	Tax Rate 0.8460
b. Secondary	718,293,939	Tax Rate 0.6031
2. Number of Schools	2	
3. Actual Days in Session	180	
4. Area of School District (Square Miles)	19	

(Report this WHETHER OR NOT district changed boundaries in FY 2024)

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

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

D. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	4,996,190
2. Classroom Supplies (Function 1000, Object Code 6600)	204,027
3. Administration (Functions 2300, 2400, 2500, & 2900)	1,505,686
4. Support Services—Students (Function 2100)	813,478
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	2,934,654
6. Total Current Expenditures	10,454,035
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	910,193
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	9,543,842

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)	221
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

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

0

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

0

H. Cash and Investments held at June 30, 2024

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

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

1. Average salary of all teachers employed in FY 2024	58,551
2. Average salary of all teachers employed in FY 2023	56,691
3. Increase in average teacher salary from prior year	1,860
4. Percentage increase	3.3%

Comments on Average Salary Calculation (Optional):

☐ Check this box if your district is a public agency

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

	Salaries	FTE
1. Substitute Teachers (Functions 1000, 2213 & 3300)	0	
2. Classroom Teacher Base Salaries (Functions 1000 & 3300)	2,749,259	47.00
a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941E	173,459	4.00
b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)	2,575,800	43.00
3. Classroom Teacher Performance Pay (Functions 1000 & 3300)	183,070	
4. Classroom Teacher Payments Not Related to Additional Duties (Function 1000 & 3300)	11,385	
5. Classroom Teacher Payments Related to Additional Duties (All Functions)	158,882	
6. Other Certified Staff (All Functions)	888,636	

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

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

Total Certified Salary Payments from accounting data

3,991,232

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

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

COUNTY Yavapai

CTDS NUMBER 130209000

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

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

1. Quantitative Reasoning
2. Verbal Reasoning
3. Nonverbal Reasoning
4. Total Duplicated Enrollment (lines 1-3)

GRADE													TOTAL
K	1	2	3	4	5	6	7	8	9	10	11	12	
0	0	0	0	0	1	0	0	0	0	0	0	0	1
0	0	0	0	2	3	0	0	0	0	0	0	0	5
0	0	0	0	3	3	0	0	0	0	0	0	0	6
0	0	0	0	5	7	0	0	0	0	0	0	0	12

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

(A.R.S. § 15-761)

1. Total All Disability Classifications

2. Gifted Education
3. Remedial Education
4. ELL Incremental Costs
5. ELL Compensatory Instruction
6. Vocational and Technological Education (non-CTED)
7. Career Education
8. Career Technical Education (CTED programs in 300 range)
9. Total (lines 1-8)

PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL	
762,113	770,550	1.
37,170	40,243	2.
0	0	3.
0	0	4.
0	0	5.
0	0	6.
0	0	7.
72,000	54,070	8.
871,283	864,863	9.

10. IEP required pupil transportation costs
coded within Program 400

21,330	19,440	10.
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**C. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR
GIFTED PUPILS (ELEMENTARY, SECONDARY, AND TOTAL)**

Actual Expenditures for all Gifted Programs:

K-8	\$	40,243
9-12	\$	0
Total	\$	40,243

D. EXPENDITURES FOR AUDIT SERVICES

1. Nonfederal Audit Expenditures - M&O Fund	6350	BUDGET	ACTUAL	1.
2. Federal Audit Expenditures - All Funds	6330	35,765	36,466	
		0	0	2.

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

Actual Expenditures made in FY 2024 \$ 0

F. TUITION

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

Tuition Expenditures
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

		Programs 100-630										Programs 700-900		
Funds 001-799 (excluding 575)		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)	Total	
1000 Instruction	1.	3,471,648	1,009,781	163,495	199,054	74,202	42,933				23,692	0	4,984,805	
2000 Support Services														
2100 Students	2.	546,725	153,855	101,868	9,492	1,538	0				0	0	813,478	
2200 Instructional Staff	3.	257,593	66,688	87,117	61,819	2,663	500				0	0	476,380	
2300 General Administration	4.	179,827	41,747	30,838	2,695	0	6,078	0			0	0	261,185	
2400 School Administration	5.	296,122	90,160	10,677	2,750	758	0				0	0	400,467	
2500, 2900 Central Services, Other	6.	291,748	189,644	183,376	66,467	23,255	28,835			0	0	0	783,325	
2600 Operation and Maintenance of Plant	7.	260,185	93,113	773,900	284,656	42,397	1,781				0	0	1,456,032	
2700 Student Transportation	8.	246,541	68,299	89,930	68,203	170,079	38				0		643,090	
3000 Operation of Noninstructional Services														
3100 Food Service Operations	9.	0	0	355,120	2,688	0	1,345				0	0	359,153	
3200 Enterprise Operations	10.	0	0	0	0	0	0				0	0	0	
3300 Community Services Operations	11.											0	0	
3400 Bookstore Operations	12.	0	0	0	0	0	0				0	0	0	
Total (lines 1-12)	13.	5,550,389	1,713,287	1,796,321	697,824	314,892	81,510	0			23,692	0	10,177,915	
From Federal Funds	14.	355,454	88,668	418,382	52,164	232,732	24,025			0	0	0	1,171,425	
From State and Local Sources	15.	5,194,935	1,624,619	1,377,939	645,660	82,160	57,485				23,692	0	9,006,490	
4000 Facilities Acquisition and Construction	16.	0	0	0	0	0	0				0	0	0	
5000 Debt Service	17.								3,043,570	724,254		0	3,767,824	

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)	2,493,954	0	0	0	1.
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	573,958	0	0	0	2.
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	82,717	0	0	0	3.
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	29,361	0	0	0	4.
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	0	0	0	0	5.

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	103,305	6.
7. Number of FTE-Certified Teachers	47	7.
8. Number of FTE-Contract Teachers	47	8.

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

1. 6410-6411 Utility Services	231,250	1.
2. 6620-6629 Energy	225,460	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	47,090	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. Function 3300-Community Service Operations (program 900)	0			4.

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

1. 6710 Land and Improvements	0	1.
2. 6720 Buildings and Improvements	0	2.
3. 6731-39 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	1,520	2.
3. 6443 Rental of Computers and Related Equipment	0	3.
4. 6531 Telecommunications	44,036	4.
5. 6641-43 Software reported in library books, textbooks, or instructional aids	103,305	5.
6. 6650 and 6655 Supplies-Technology-Related and Short-term noninstructional software subscriptions	125,779	6.
7. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	37,369	7.
8. Subtotal (Lines 1-7)	312,009	8.
9. 6739 Technology-Related Hardware & Software (\$5,000 or more)	24,975	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	221	11.

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

1. 2210 Improvement of Instruction	80,887	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.	24,760	5,772	0	25,283	0	0			0	0	0	55,815
2100, 2200 Student Support Services	2.	0	0	55,875	0	0	0			0	0	0	55,875
2300, 2500, 2900 Other Support Services	3.	0	0	190	0	0	0	0	0	0	0	0	190
2400 School Administration	4.	0	0	0	0	0	0			0	0	0	0
2600 Operation and Maintenance of Plant	5.	0	0	933	1,299	3,215	0			0	0	0	5,447
2700 Student Transportation	6.	0	0	0	0	170,079	0			0	0	0	170,079
3100 Food Service Operations	7.	0	0	0	0	0	0			0	0	0	0
3200 Enterprise Operations	8.	0	0	0	0	0	0			0	0	0	0
3300 Community Services Operations	9.	0	0	0	0	0	0			0	0	0	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.	24,760	5,772	56,998	26,582	173,294	0	0	0	0	0	0	287,406

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	25,283	25,283
9. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	0	
10. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	0	0

Other Financing Uses for federal relief funds

1. 6910 Indirect costs transfers-out	0
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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	173,294

	Total Award (all fiscal years)	FY 2020 through FY 2023 Expenditures and Other Financing Uses	FY 2024 Expenditures and Other Financing Uses	Amount remaining to spend
COVID-19 federal relief funds				
1. Elementary and Secondary School Emergency Relief Funds (ESSER I)	109,992	108,328		
2. Elementary and Secondary School Emergency Relief Funds (ESSER II)	506,704	506,704	0	0
3. Elementary and Secondary School Emergency Relief Funds (ESSER III)	1,132,595	611,001	287,406	234,188
4. Governor's Emergency Education Relief Funds (GEER) - includes Acceleration Academies Program	0	0	0	0
5. Coronavirus Relief Fund (CRF)—Enrollment Stability Grant (ESG) Program	331,966	331,966		
6. Other COVID-19 Federal Relief Funds	31,552	31,552	0	0
7. Total	2,112,809	1,589,551	287,406	234,188

Total FY 2024 expenditures + other financing uses **287,406**

I certify that the Annual Financial Report of _____ District, _____
County, for fiscal year 2024 was approved by the Governing Board on _____, 2024, and that the
complete Annual Financial Report may be reviewed by contacting _____ at the District Office,
telephone _____, during normal business hours.

	CTDS NUMBER	130209000
Avg. Daily Membership	2023	2024
Attending		
2024 Tax Rates:	Primary 0.8460	Secondary 0.6031

Rev. 8/24 Arizona Department of Education and Auditor General				President of the Governing Board			
Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance	Fund Types
Regular Education				5,947,992	5,600,466		
Special Education				871,283	864,863		
Pupil Transportation				409,712	468,360		
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	3,565,446	7,043,254	(123,349)	7,228,987	6,933,689	3,551,662	General
Classroom Site Funds	832,814	802,320		1,192,059	599,526	1,035,608	Special Revenue
Instructional Improvement	304,295	62,815		150,000	0	367,110	Special Revenue
Unrestricted Capital Outlay	824,061	232,604	0	800,132	280,264	776,401	General
Adjacent Ways	75,459	2,571	0	0	0	78,030	Capital Projects
Bond Building	44,551	0	0	0	0	44,551	Capital Projects
Condemnation	0	0	0	0	0	0	Capital Projects
Energy and Water Savings	306,327	474	123,349	0	123,349	306,801	Capital Projects
New School Facilities	0	0		0	0	0	Capital Projects
Federal Projects	(7,440)	1,045,742	(8,871)	909,772	894,069	135,362	
State Projects	17,602	21,447	0	8,237	16,124	22,925	
County, City, and Town Grants	0	0	0	0	0	0	Special Revenue
English Language Learner	0	0	0	0	0	0	Special Revenue
Compensatory Instruction	0	0	0	0	0	0	Special Revenue
School Plant Fund	283,334	160,157	88,801	150,000	210,507	321,785	Special Revenue
Food Service	103,495	365,466	0	0	356,465	112,496	Special Revenue
Civic Center	379,226	128,333	0	0	300,485	207,074	Special Revenue
Community School	8,506	266	0	0	0	8,772	Special Revenue
Auxiliary Operations	153,220	74,632	0	0	60,592	167,260	Special Revenue
Extracurricular Activities Fees	288,216	103,735	0	0	219,917	172,034	Special Revenue
Gifts and Donations	318,257	205,302	0	0	168,500	355,059	Special Revenue
Gifts and Donations—Capital	43	0	0	0	0	43	Capital Projects
Career & Technical Education Projects	0	0	0	0	0	0	Special Revenue
Fingerprint	0	0	0	0	0	0	Special Revenue
School Opening	0	0	0	0	0	0	General
Insurance Proceeds	27,949	873	0	0	0	28,822	Special Revenue
Textbooks	5,694	178	0	0	0	5,872	Special Revenue
Litigation Recovery	3,191	301	0	0	0	3,492	Special Revenue
Indirect Costs	18,739	296	8,872	0	10,942	16,965	General
Unemployment Insurance	1,738	54	0	0	0	1,792	Special Revenue
Teacherage	0	0	0	0	0	0	Special Revenue
Insurance Refund	0	0	0	0	0	0	Special Revenue
Grants and Gifts to Teachers	3,837	120	0	0	0	3,957	Special Revenue
Advertisement	0	0	0	0	0	0	Special Revenue
Career Technical Education	8,864	128,688	0	0	127,058	10,494	Special Revenue
Arizona Industry Credentials Incentive	0	0	0	0	0	0	Special Revenue
Impact Aid Revenue Bond Building	0	0	0	0	0	0	Capital Projects
Debt Service	539,732	3,594,764	0	0	3,644,979	489,517	Debt Service
Emergency Deficiencies Correction	0	0	0	0	0	0	Capital Projects
Building Renewal Grant	116	0	0	0	0	116	Capital Projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt Service
Student Activities	41,435	12,444	0	0	11,386	42,493	Special Revenue
Employee Insurance Program Withholdings	114,684	60,641	0	61,000	60,708	114,617	
State Income Tax Withholdings	0	0	0	0	0	0	
Other Funds	0	0	0	0	0	0	Special Revenue
Permanent Fund	0	0	0	0	0	0	Permanent
Trust and Custodial Funds	0	0	0	0	0	0	
Enterprise Funds	0	0	0	0	0	0	Enterprise
Self-Insurance	0	0	0	0	0	0	Internal Services
Intergovernmental Agreements	0	0	0	0	0	0	Internal Services
OPEB	0	0	0	0	0	0	Internal Services
Other Internal Service Fund	0	0	0	0	0	0	Internal Services

- Additional fund balance reserve information**
(See Fund Balance Reserve tab for more detail)
- (1) The District does not have a process or policy to establish a targeted fund balance reserve for FY 2024.
- (2) The District's actual fund balance reserve for FY 2024 was:
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.

A. Ending fund balance amounts and planned uses		Funds														Debt Service Funds	Permanent Fund	Enterprise funds	Internal Services Funds	Total all 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									
Prior year ending fund balance																				
1. Ending fund balance reported in FY 2023 AFR		3,565,446	824,061	18,739	0	44,551	75,459	306,486	832,814	10,162	1,931,257	539,732	0	0	0	8,148,707				
Current year ending fund balance																				
2. Total FY 2024 ending fund balance		3,551,662	776,401	16,965	0	44,551	78,030	306,960	1,035,608	158,287	1,808,512	489,517	0	0	0	8,266,493				
FY 2024 ending fund balance details:																				
3.a Fund deficit		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
3.b Fund balance exceeding budget capacity in budget-controlled funds		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
3.c Planned to be spent in FY 2025 to support budgeted spending		1,851,662	276,401	16,965	0	0	0	0	615,000	158,287	426,254	0	0	0	0	3,144,569				
3.d Maintained for debt retirement after FY 2025		0	0	0	0	0	0	0	0	0	0	489,517	0	0	0	489,517				
3.e Maintained for capital projects after FY 2025		0	500,000	0	0	44,551	0	0	0	0	500,000	0	0	0	0	1,044,551				
3.f Maintained for retirement contributions after FY 2025		0	0	0	0	0	78,030	306,960	0	0	0	0	0	0	0	384,990				
3.g Maintained for self-insurance or OPEB after FY 2025		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
3.h Maintained for future financial stability		1,900,000	0	0	0	0	0	0	420,608	0	778,763	0	0	0	0	3,099,371				
3.i other purposes (Specify)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
3.j other purposes (Specify)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
3.k Total FY 2024 ending fund balance		3,551,662	776,401	16,965	0	44,551	78,030	306,960	1,035,608	158,287	Must equal line 2	489,517	0	0	0	Must equal line 2				

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

<p>B. Fund balance reserve process or policy</p> <p>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).</p>		<p>Governing Board policy number (N/A if no adopted policy exists):</p>
	No	

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

Fund(s)	Targeted FY 2024 fund balance reserve amount(s)	Actual FY 2024 fund balance reserve amount(s)	Method used to establish a targeted fund balance reserve amount
Total:	0	0	

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

As our District is in a significant enrollment decline, it is imperative that we strive to maintain a carryforward to ensure the continuity of services. Our Board will be presented with a procedures or policies discussion in FY25 to decide on an action for fund balances in FY2026 and thereafter.

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

Page 1 Thresholds

610 \$23,260

620 \$257

630 \$0

700 \$359,476

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.
10. Expenditures in Function 2700 not coded to Programs 400, 513	001	100-399, 500-512, 514-999	2700-2799	6100-6899	\$0	10.
		500-510, 520-529, 540-549,				
11. Expenditures coded to unallowable 500 range programs	001	560-599		6100-6899	\$0	11.
12. Expenditures coded to unallowable 600 range programs	001	600-609, 640-699		6100-6899	\$0	12.
13. Function 4000 not allowed in Fund 001	001		4000-4999	6100-6899	\$0	13.
14. Function 5000 not allowed in Fund 001	001		5000-5999	6100-6899	\$0	14.
15. Expenditures for Object 6700 are not allowed in Fund 001	001			6700-6799	\$0	15.

Page 2 Threshold

\$693,369

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

Page 3 Thresholds

\$80,232

\$59,953

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

Page 4 Thresholds

610 \$28,026

620 \$0

630 \$0

695 \$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
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Page 9 Threshold

28.	Do not use Program codes 700-900 for Function 2700	001-799 (excl. 575)	700-999	2700-2799	6100-6899	\$0	28.
29.	Do not use Function codes 0000-0999	001-799 (excl. 575)		0000-0999	6100-6899	\$0	29.
30.	Do not use Function codes 2000-2099	001-799 (excl. 575)		2000-2099	6100-6899	\$0	30.
31.	Do not use Function codes 2800-2899	001-799 (excl. 575)		2800-2899	6100-6899	\$0	31.
32.	Do not use Function codes 3000-3099	001-799 (excl. 575)		3000-3099	6100-6899	\$0	32.
33.	Do not use Function codes 3500-3599	001-799 (excl. 575)		3500-3599	6100-6899	\$0	33.
34.	Do not use Function codes 3600-3699	001-799 (excl. 575)		3600-3699	6100-6899	\$0	34.
35.	Do not use Function codes 3700-3799	001-799 (excl. 575)		3700-3799	6100-6899	\$0	35.
36.	Do not use Function codes 3800-3899	001-799 (excl. 575)		3800-3899	6100-6899	\$0	36.
37.	Do not use Function codes 3900-3999	001-799 (excl. 575)		3900-3999	6100-6899	\$0	37.
38.	Function 5000 should only be coded to Object codes 683X, 684X, and 686X.	001-799 (excl. 575)		5000-5999	6100-6899	\$0	38.
39.	Function 6000 should only be coded to Object codes 6900-6999.	001-799 (excl. 575)		6000-6999	6100-6899	\$0	39.
40.	Do not use Function codes 7000-7999	001-799 (excl. 575)		7000-7999	6100-6899	\$0	40.
41.	Do not use Function codes 8000-8999	001-799 (excl. 575)		8000-8999	6100-6899	\$0	41.
42.	Do not use Function codes 9000-9999	001-799 (excl. 575)		9000-9999	6100-6899	\$0	42.
43.	Do not use Object codes 0000-0099	001-799 (excl. 575)			0000-0099	\$0	43.
44.	Do not use Object codes 6000-6099	001-799 (excl. 575)			6000-6099	\$0	44.
45.	Do not use Object codes 6800-6809	001-799 (excl. 575)			6800-6809	\$0	45.
46.	Object 6820 should only be coded to Function 2300	001-799 (excl. 575)		1000-2299, 2400-6999	6820-6829	\$0	46.
47.	Expenditures coded to 6830 and 6834-39 should be coded to 6831, 6832, or 6833	001-799 (excl. 575)			6830, 6834-39	\$0	47.
48.	Object 6831 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6831	\$0	48.
49.	Object 6832 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6832	\$0	49.
50.	Object 6833 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6833	\$0	50.
51.	Expenditures coded to 6840 and 6844-49 should be coded to 6841, 6842, or 6843	001-799 (excl. 575)			6840, 6844-49	\$0	51.
52.	Object 6841 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6841	\$0	52.
53.	Object 6842 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6842	\$0	53.
54.	Object 6843 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6843	\$0	54.
55.	Object 6850 should be coded to Function 2500	001-799 (excl. 575)		1000-2499, 2600-6999	6850-6859	\$0	55.
56.	Do not use Object codes 7000-7999	001-799 (excl. 575)			7000-7999	\$0	56.
57.	Do not use Object codes 8000-8999	001-799 (excl. 575)			8000-8999	\$0	57.
58.	Do not use Object codes 9000-9999	001-799 (excl. 575)			9000-9999	\$0	58.

\$1,394,574

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		500	500	
Private Schools						
CTED (Member Districts)						
School 1	West Sedona School	130209120	271.000	120	120	
School 2	Sedona Red Rock Jr/Sr High School	130209210	461.000	210	210	
School 3	Big Park Community School	130209130	0.000	130	130	Closed School
School 4						
School 5						
School 6						
School 7						
School 8						
School 9						
School 10						
School 11						
School 12						
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