District name Sedona-Oak Creek Joint Unified School District #9 **County** Yavapai **CTDS number** 130209000 **File origin**

Annual Financial Report

Instructions

We, the Governing Board of the District, hereby certify the
Annual Financial Report and School Level Reporting Form per A.R.S. §15-904
for the Fiscal Year
2025

Signature/Date	**Signature/Date**
	Randall Hawley 10/14/2025
	Lauren Robinson 10/14/2025
	Karen McClelland 10/14/2025
	Sam Blom 10/14/2025
	April Payne 10/14/2025

District website link of posted AFR www.sedonak12.org

The annual financial report file(s) for FY 2025 uploaded to the Arizona Department of Education's website on 10/15/25 contain(s) the data for the annual financial report described above.
Date

Thomas Swaninger 10/14/2025 Superintendent signature	Stacy Saravo 10/14/2025 Business Manager signature
Thomas Swaninger Superintendent (typed name)	Stacy Saravo Business Manager (typed name)
Stacy Saravo District contact employee	928-204-6802 Telephone number
	saravo@sedonak12.org Email

Total expenditures by fund

1.	Maintenance & Operation (from page 2, line 32)	$ 6,418,606
2.	Classroom Site Funds (from page 3, line 13)	$ 574,628
3.	Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	$ 658,871

District name Sedona-Oak Creek Joint Unified School District #9 **County** Yavapai **CTDS number** 130209000

Instructions

Funds available

	Line	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	Line
		Actual	Actual	Actual	Actual	Actual	Actual	
Beginning fund balance (1)	1.	3,551,662	776,401	78,030	44,551	489,517		1.
Revenues								
1000 Local								
1110 Property taxes	2.	5,154,058	159,405	0		3,546,816	0	2.
1140 Penalties and interest on taxes	3.	0					0	3.
1280 Revenue in lieu of taxes	4.	0	0	0		0	0	4.
1311 Tuition from individuals excluding summer school	5.	0	0			0	0	5.
1312 Tuition from individuals for summer school	6.	0	0			0	0	6.
1320 Tuition from other Arizona districts	7.	0	0			0	0	7.
1330 Tuition from out-of-state districts	8.	0	0			0	0	8.
1340 Tuition from other private sources (other than individuals)	9.	0	0			0	0	9.
1350 Tuition from other government sources within Arizona	10.	0	0			0	0	10.
1360 Tuition from other government sources outside Arizona	11.	0	0			0	0	11.
1410 Transportation fees from individuals	12.	0	0			0	0	12.
1420 Transportation fees from other Arizona districts	13.	0	0			0	0	13.
1430 Transportation fees from out-of-state districts	14.	0	0			0	0	14.
1440 Transportation fees from other private sources (other than individuals)	15.	0	0			0	0	15.
1450 Transportation fees from other government sources within Arizona	16.	0	0			0	0	16.
1460 Transportation fees from other government sources outside Arizona	17.	0	0			0	0	17.
1500 Investment income	18.	64,189	30,449	4,763	0	81,893	201,775	18.
1750 Revenue from enterprise and student activities	19.	0	0			0	0	19.
1790 Extracurricular activities fees tax credit	20.	0	0			0	83,824	20.
1800 Revenue from community services activities	21.	0	0			0	213,121	21.
1910 Rentals	22.	0	0			0	209,752	22.
1920 Contributions and donations from private sources	23.	0	0			0	279,161	23.
1950 Miscellaneous revenues from other districts	24.	0	0			0	124,932	24.
1960 Miscellaneous revenues from other local governmental units	25.	0	0			0	0	25.
Other (specify) (2) Refund of Prior Year's Expenditure	26.	1,672	0	0	0	0	262,555	26.
Total Local Revenues (lines 2-26)	27.	5,219,919	189,854	4,763	0	3,628,709	1,375,120	27.
2000 County								
2110 County School Fund	28.	0	0					28.
2210 Special County School Reserve Fund	29.	0	0					29.
Other (specify)	30.	0	0					30.
Total County Revenues (lines 28-30)	31.	0	0					31.
3000 State								
3100 Unrestricted	32.	55,933	50,061				0	32.
3110 State Equalization Assistance	33.	0	0				0	33.
3120 Additional State Aid	34.	983,168	30,407				0	34.
3200 Restricted	35.						848,681	35.
Other (specify) Misc	36.	0	1			0	0	36.
Total State Revenues (lines 32-36)	37.	1,039,101	80,469			0	848,681	37.
4000 Federal								
4100 Unrestricted revenue received directly from the federal government	38.	0					0	38.
4200 Unrestricted revenue received from the federal government through the state	39.	0					0	39.
4300 Restricted revenue received directly from the federal government	40.						0	40.
4500 Restricted revenue received from the federal government through the state	41.						1,205,841	41.
4700 Revenue received from the federal government through other intermediate agencies	42.	0					20,610	42.
4800 Revenue in lieu of taxes	43.	0					0	43.
4900 Revenue for/on behalf of the district	44.	0					0	44.
Other (specify)	45.	0				0	0	45.
Total Federal Revenues (lines 38-45)	46.	0				0	1,226,451	46.
Total fund revenue (lines 27, 31, 37, and 46)	47.	6,259,020	270,323	4,763	0	3,628,709		47.
5100 Issuance of bonds	48.				0	0		48.
5200 Fund transfers-in	49.	0	0	0	0	0		49.
Other (specify)	50.	0	0	0	0	0		50.
Total funds available (lines 1 and 47 through 50)	51.	9,810,682	1,046,724	82,793	44,551	4,118,226		51.
Total expenditures	52.	6,418,606	658,871	0	0	3,649,321		52.
6900 Other financing uses and other items including transfers-out	53.	108,349	0	0	0	0		53.
Total expenditures and other uses (lines 52 plus 53)	54.	6,526,955	658,871	0	0	3,649,321		54.
Ending fund balance (line 51 minus line 54) (3)	55.	3,283,727	387,853	82,793	44,551	468,905		55.

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

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

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

(4) Debt Service fund, interest expenditures amount: 578,225

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 6600	Other 6800	Totals: Budget	Totals: Actual	Totals: Prior year actual	% Increase/ decrease in actual	
100 Regular education											
1000 Instruction	1.	1,824,488	616,963	73,393	56,449	1,523	2,664,854	2,572,816	2,771,885	-7.2%	1.
2000 Support services											
2100 Students	2.	247,376	75,360	16,000	3,724	179	449,463	342,639	475,677	-28.0%	2.
2200 Instructional staff	3.	81,459	22,932	39,769	288	167	290,058	144,615	224,376	-35.5%	3.
2300 General administration	4.	132,600	33,653	1,134	38	6,614	215,694	174,039	230,571	-24.5%	4.
2400 School administration	5.	388,924	117,773	600	2,405	0	307,299	509,702	399,589	27.6%	5.
2500 Central services	6.	368,642	110,637	63,775	7,274	21,577	400,385	571,905	489,488	16.8%	6.
2600 Operation & maintenance of plant	7.	86,239	33,763	438,346	307,351	1,071	981,393	866,770	1,008,880	-14.1%	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	51,000	0	0	0.0%	9.
610 School-sponsored cocurricular activities	10.	0	0	0	0	0	52,500	0	0	0.0%	10.
620 School-sponsored athletics	11.	0	16,245	1,492	0	2,287	0	20,024	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.
Subtotal (lines 1-13)	14.	3,129,728	1,027,326	634,509	377,529	33,418	5,412,646	5,202,510	5,600,466	-7.1%	14.
200 and 300 Special education											
1000 Instruction	15.	367,282	128,344	22,946	1,442	322	521,478	520,336	538,252	-3.3%	15.
2000 Support services											
2100 Students	16.	143,039	44,439	98,466	0	841	278,405	286,785	225,745	27.0%	16.
2200 Instructional staff	17.	263	53	1,979	0	0	47,900	2,295	100,746	-97.7%	17.
2300 General administration	18.	0	0	0	0	0	0	0	0	0.0%	18.
2400 School administration	19.	0	0	0	0	0	0	0	120	-100.0%	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	(2)	0	--	23.
Subtotal (lines 15-23)	24.	510,584	172,836	123,391	1,442	1,163	847,783	809,414	864,863	-6.4%	24.
400 Pupil transportation	25.	254,673	67,610	27,934	56,285	180	363,736	406,682	468,360	-13.2%	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.	3,894,985	1,267,772	785,834	435,256	34,761	6,624,165	6,418,606	6,933,689	-7.4%	32.

District name Sedona-Oak Creek Joint Unified School District #9 County Yavapai CTDS number 130209000

Instructions

Classroom Site Fund—Revenues, expenditures, and fund balances

		Beginning fund balance	Actual revenues	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400,6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Total expenditures Budget	Total expenditures Actual	Total expenditures Prior year actual	% Increase/ decrease in actual	Ending fund balance
Classroom Site Fund 010														
Revenues														
CSF revenue	1.		779,471											
Interest income and other revenues	2.		77,036											
Total revenues (lines 1 and 2)	3.		856,507											
Expenditures														
1000 Instruction	4.			435,901	87,959	0	0	0	0	953,125	523,860	540,255	-3.0%	
2100 Support services - students	5.			42,183	8,585	0	0	0	0	227,430	50,768	59,271	-14.3%	
2200 Support services - instructional staff	6.			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%	
3300 Community services operations	9.			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%	
Total expenditures (lines 4-11)	12.			478,084	96,544	0	0	0	0	1,180,555	574,628	599,526	-4.2%	
Total Classroom Site Fund	13.	1,035,608	856,507	478,084	96,544	0	0	0	0	1,180,555	574,628	599,526	-4.2%	1,317,487

Total actual Fund 010 expenditures from accounting records (should agree to cell M21) 574,628

District name Sedona-Oak Creek Joint Unified School District #9 **County** Yavapai **CTDS number** 130209000

Unrestricted Capital Outlay (610) Fund—Expenditures

Instructions

Expenditures		Rentals 6440	Library books, textbooks, & instructional aids 6641-6643	Short-term noninstructional software subscription 6655	Property 6700	Redemption of principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals: Budget	Totals: Actual	Totals: Prior year actual	% Increase/ decrease in actual
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)												
1000 Instruction	2.		54,536		58,163			64,762	757,782	177,461	122,685	44.6%
2000 Support services												
2100, 2200 Students and instructional staff	3.	0	0	62,024	0			713	120,000	62,737	63,095	-0.6%
2300, 2400, 2500, 2900 Administration	4.	4,007		22,630	8,591		0	0	98,572	35,228	65,924	-46.6%
2600 Operation & maintenance of plant	5.	0		3,884	691			0	145,000	4,575	25,651	-82.2%
2700 Student transportation	6.	0		5,736	369,966			0	150,000	375,702	0	--
3000 Operation of noninstructional services	7.	0		2,822	0			0	31,832	2,822	2,688	5.0%
4000 Facilities acquisition and construction	8.	0		0	0			0	0	0	0	0.0%
5000 Debt service	9.					346	0		0	346	221	56.6%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	4,007	54,536	97,096	437,411	346	0	65,475	1,303,186	658,871	280,264	135.1%

Total actual Fund 610 expenditures from accounting records (should agree to cell L19) 658,871

(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: Budget	Fund 610: Actual	Bond Building Fund 630: Budget	Fund 630: Actual	New School Facilities Fund 695: Budget	Fund 695: Actual	Adjacent Ways Fund 620: Budget	Fund 620: Actual	
Total fund expenditures	1.	1,303,186	658,871	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.		115,016		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.	82,859	62,257	0	0	0	0	0	0	8.
673X Vehicles	9.	250,000	369,966	0	0	0	0	0	0	9.
673X Technology-related hardware and software	10.	484,344	5,187	0	0	0	0	0	0	10.
6831, 6832, 6833 Redemption of principal	11.	0	346	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.	817,203	552,772	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.	817,203	552,772	0	0	0	0	0	0	16.
Total (lines 14-16)	17.	817,203	552,772	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, 2025

Land and improvements	4,971,462	1.
Buildings and improvements	80,143,445	2.
Furniture, equipment, vehicles, and technology	13,245,678	3.
Construction in progress	0	4.
Total	98,360,585	5.

District name Sedona-Oak Creek Joint Unified School District #9 **County** Yavapai **CTDS number** 130209000

Federal and State Projects

Instructions

Federal projects		Beginning fund balance Actual	Revenues Actual	Net other financing sources and uses including transfers (1) Actual	Expenditures Budget	Expenditures Actual	Ending fund balance Actual	Fund types			Other financing sources including transfers-in 5000 (1)	Other financing uses including transfers-out 6900 (1)	
100-130 ESEA Title I - Helping Disadvantaged Children	1.	(2,041)	212,231	(12,896)	178,253	208,344	(11,050)	Special revenue	1.	1.	0	12,896	1.
140-150 ESEA Title II - Prof. Development and Technology	2.	(1,523)	46,655	(2,628)	33,741	42,462	42	Special revenue	2.	2.	0	2,628	2.
160 ESEA Title IV - 21st Century Schools	3.	(4,191)	17,067	(566)	12,338	12,307	3	Special revenue	3.	3.	0	566	3.
170-180 ESEA Title V - Promote Informed Parent Choice	4.	0	0	0	0	0	0	Special revenue	4.	4.	0	0	4.
190 ESEA Title III - Limited English & Immigrant Students	5.	(586)	17,674	(815)	14,654	16,247	26	Special revenue	5.	5.	0	815	5.
200 ESEA Title VII - Indian Education	6.	0	0	0	0	0	0	Special revenue	6.	6.	0	0	6.
210 ESEA Title VI - Flexibility and Accountability	7.	0	0	0	0	0	0	Special revenue	7.	7.	0	0	7.
220 IDEA Part B	8.	(9,383)	244,815	(3,365)	192,824	223,922	8,145	Special revenue	8.	8.	0	3,365	8.
230 Johnson-O'Malley	9.	0	0	0	0	0	0	Special revenue	9.	9.	0	0	9.
240 Workforce Investment Act	10.	0	0	0	0	0	0	Special revenue	10.	10.	0	0	10.
250 AEA - Adult Education	11.	0	0	0	0	0	0	Special revenue	11.	11.	0	0	11.
260-270 Vocational Education - Basic Grants	12.	(19,135)	13,335	(372)	16,513	12,558	(18,730)	Special revenue	12.	12.	0	372	12.
280 ESEA Title X - Homeless Education	13.	0	0	0	0	0	0	Special revenue	13.	13.	0	0	13.
290 Medicaid Reimbursement	14.	1,551	91	0	0	0	1,642	Special revenue	14.	14.	0	0	14.
349 National Forest Fees	15.	225,610	32,683	0	0	43,527	214,766	Special revenue	15.	15.	0	0	15.
353 Taylor Grazing Fees	16.	0	0	0	0	0	0	Special revenue	16.	16.	0	0	16.
374 E-Rate	17.	6,673	880	0	0	0	7,553	Special revenue	17.	17.	0	0	17.
378 Impact Aid	18.	0	0	0	0	0	0	Special revenue	18.	18.	0	0	18.
300-399 Other Federal Projects	19.	(61,613)	346,155	(38,974)	175,000	248,566	(2,998)	Special revenue	19.	19.	0	38,974	19.
699 Federal Impact Aid (Construction)	20.	0	0	0	0	0	0	Special revenue	20.	20.	0	0	20.
Total federal project funds (lines 1-20)	21.	135,362	931,586	(59,616)	623,323	807,933	199,399		21.				
Total COVID-19 federal relief funds included in lines above	22.	178,233	0	(38,974)		248,566	(109,307)		22.	22.	0	38,974	22.

State projects		Beginning fund balance Actual	Revenues Actual	Net other financing sources and uses including transfers (1) Actual	Expenditures Budget	Expenditures Actual	Ending fund balance Actual	Fund types			Other financing sources (2)	Other financing uses (2)	
400 Vocational Education	23.	19	11,290	0	8,495	8,296	3,013	Special revenue	23.	23.	0	0	23.
410 Early Childhood Block Grant	24.	0	0	0	0	0	0	Special revenue	24	24	0	0	24
420 Ext. School Yr. - Pupils with Disabilities	25.	0	0	0	0	0	0	Special revenue	25.	25.	0	0	25.
425 Adult Basic Education	26.	0	0	0	0	0	0	Special revenue	26.	26.	0	0	26.
430 Chemical Abuse Prevention Programs	27.	0	0	0	0	0	0	Special revenue	27.	27.	0	0	27.
435 Academic Contests	28.	0	0	0	0	0	0	Special revenue	28.	28.	0	0	28.
450 Gifted Education	29.	19	0	0	0	0	19	Special revenue	29.	29.	0	0	29.
456 College Credit Exam Incentives	30.	10,246	4,138	0	0	3,025	11,359	Special revenue	30.	30.	0	0	30.
460 Environmental Special Plate	31.	0	0	0	0	0	0	Special revenue	31.	31.	0	0	31.
465-499 Other State Projects	32.	12,641	737	0	0	0	13,378	Special revenue	32.	32.	0	0	32.
Total State project funds (lines 23-32)	33.	22,925	16,165	0	8,495	11,321	27,769		33.				
Total federal and State projects (lines 21 and 33)	34.	158,287	947,751	(59,616)	631,818	819,254	227,168		34.				

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

(2) In accordance with the USFR Chart of Accounts, transfers of monies between funds should be made only when specifically authorized by statute or allowed by a federal grant. Generally, there are no allowable transfers to or from any state projects. However, the Arizona Ninth Grade Success Grant allows indirect costs transfers from the grant.

Instructions

Other funds		Beginning fund balance Actual	Revenues Actual	Net other financing sources and uses including transfers Actual	Expenditures Budget	Expenditures Actual	Ending fund balance Actual			Other financing sources including transfers-in 5000	Other financing uses including transfers-out 6900	
020 Instructional Improvement	1.	367,110	75,793		150,000	95,937	346,966	1.	1.			1.
050 County, City, and Town Grants	2.	0	0	0	0	0	0	2.	2.	0	0	2.
071 English Language Learner (1)	3.	0	0	0	0	0	0	3.	3.	0	0	3.
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0	4.	4.	0	0	4.
500 School Plant	5.	321,785	300,450	4,031	250,000	556,468	69,798	5.	5.	4,031	0	5.
515 Civic Center	6.	207,074	153,608	0	215,209	232,376	128,306	6.	6.	0	0	6.
520 Community School	7.	8,772	70,513	0	8,759	79,255	30	7.	7.	0	0	7.
525 Auxiliary Operations	8.	167,260	79,858	0	76,463	51,186	195,932	8.	8.	0	0	8.
526 Extracurricular Activities Fees Tax Credit	9.	172,034	99,408	0	233,027	181,217	90,225	9.	9.	0	0	9.
530 Gifts and Donations	10.	355,059	298,804	0	179,010	403,717	250,146	10.	10.	0	0	10.
535 Career & Technical Education Projects	11.	0	0	0	0	0	0	11.	11.	0	0	11.
540 Fingerprint	12.	0	0	0	0	0	0	12.	12.	0	0	12.
545 School Opening	13.	0	0	0	0	0	0	13.	13.	0	0	13.
550 Insurance Proceeds	14.	28,822	1,683	0	0	0	30,505	14.	14.	0	0	14.
555 Textbooks	15.	5,872	340	0	0	169	6,043	15.	15.	0	0	15.
565 Litigation Recovery	16.	3,492	204	0	0	0	3,696	16.	16.	0	0	16.
570 Indirect Costs	17.	16,965	1,071	59,617	19,000	54,515	23,138	17.	17.	59,617	0	17.
575 Unemployment Insurance	18.	1,792	105	0	1,500	0	1,897	18.	18.	0	0	18.
580 Teacherage	19.	0	0	0	0	0	0	19.	19.	0	0	19.
585 Insurance Refund	20.	0	0	0	0	0	0	20.	20.	0	0	20.
590 Grants and Gifts to Teachers	21.	3,957	706	0	0	412	4,251	21.	21.	0	0	21.
595 Advertisement	22.	0	0	0	0	0	0	22.	22.	0	0	22.
596 Career Technical Education	23.	10,494	127,775	0	150,000	124,298	13,971	23.	23.	0	0	23.
597 Arizona Industry Credentials Incentive	24.	0	0	0	0	0	0	24.	24.	0	0	24.
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0	0	25.	25.	0	0	25.
650 Gifts and Donations—Capital	26.	43	0	0	0	0	43	26.	26.	0	0	26.
660 Condemnation	27.	0	0	0	0	0	0	27.	27.	0	0	27.
665 Energy and Water Savings	28.	306,801	425	108,349	124,000	123,349	292,226	28.	28.	108,349	0	28.
686 Emergency Deficiencies Correction	29.	0	0	0	0	0	0	29.	29.	0	0	29.
691 Building Renewal Grant	30.	116	0	0	0	0	116	30.	30.	0	0	30.
695 New School Facilities	31.	0	0		0	0	0	31.	31.			31.
720 Impact Aid Revenue Bond Debt service	32.	0	0	0	0	0	0	32.	32.	0	0	32.
750 Permanent Funds	33.	0	0	0	0	0	0	33.	33.	0	0	33.
800-849 Trust and Custodial Funds	34.	0	0	0	0	0	0	34.	34.	0	0	34.
850 Student Activities	35.	42,493	14,070		15,000	17,724	38,839	35.	35.			35.
855 Employee Insurance Program Withholdings	36.	114,617	61,077	0	108,000	107,190	68,504	36.	36.	0	0	36.
865 State Income Tax Withholdings	37.	0	0	0	0	0	0	37.	37.	0	0	37.
900-949 Enterprise Funds	38.	0	0	0	0	0	0	38.	38.	0	0	38.
Other ______________	39.	0	0	0	0	0	0	39.	39.	0	0	39.
Internal Service Funds 950-989												
9__ Self Insurance	1.	0	0	0	0	0	0	1.	1.	0	0	1.
955 Intergovernmental Agreements	2.	0	0	0	0	0	0	2.	2.	0	0	2.
9__ OPEB	3.	0	0	0	0	0	0	3.	3.	0	0	3.
9__ ______________	4.	0	0	0	0	0	0	4.	4.	0	0	4.

(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	1.
Class size reduction	45,000	0	2.
Dropout prevention programs	50,000	50,000	3.
Instructional improvement programs	55,000	45,937	4.
Total expenditures (lines 1-4)	150,000	95,937	5.
Total expenditures from accounting data		95,937	6.

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

Arizona Industry Credentials Incentive Fund 597	Budget	Actual	
Expenditures			
Teacher instructional costs and professional development		0	1.
Student certification, credentialing, or licensure costs		0	2.
Developmental costs		0	3.
Instructional hardware, software, or supplies		0	4.
Career exploration		0	5.
Total expenditures (lines 1-5)	0	0	6.
Total expenditures from accounting data		0	7.

District name Sedona-Oak Creek Joint Unified School District #9 **County** Yavapai **CTDS number** 130209000

Instructions

A. Bonds and short-term debt

1. Bonds outstanding, July 1, 2024	16,270,000	1.
2. Bonds issued during FY 2025	0	2.
3. Bonds retired during FY 2025	0	3.
4. Bonds outstanding, June 30, 2025	16,270,000	4.
5. Short-term debt outstanding, July 1, 2024	0	5.
6. Short-term debt outstanding, June 30, 2025	0	6.

B. District assessed valuation and other district information

1. FY 2025 Assessed valuations and tax rates

a. Primary	752,703,219	Tax rate	0.7425
b. Secondary	752,703,219	Tax rate	0.7425

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 2025)

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

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

D. Current expenditures by category

1. Classroom instruction excl. supplies *(function 1000, except line 2 amount)*	5,279,637
2. Classroom supplies *(function 1000, object code 6600)*	339,544
3. Administration *(functions 2300, 2400, 2500, & 2900)*	1,459,313
4. Support services—students *(function 2100)*	731,433
5. All other support services & operations *(functions 2200, 2600, 2700, 3100, & 3400)*	2,958,390
6. Total current expenditures	10,768,317
7. Total current expenditures from federal funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	910,148
8. Total current expenditures from state and local funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	9,858,169

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

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, 2025

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

I. Average teacher salary (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2025	61,084
2. Average salary of all teachers employed in FY 2024	58,551
3. Increase in average teacher salary from prior year	2,533
4. Percentage increase	4.3%

Check this box if your di

Comments on average salary calculation (optional):

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

	Salaries	FTE
1. Substitute teachers (functions 1000, 2213 & 3300, object codes 6105-6109)	0	
2. Classroom teacher base salaries (functions 1000 & 3300, object codes 6110-6114)	2,626,264	48.00
a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941(E)	471,473	8.00
b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)	2,154,791	40.00
3. Classroom teacher performance pay (functions 1000 & 3300, object codes 6115-6119)	193,481	
4. Classroom teacher payments not related to additional duties (function 1000 & 3300, object codes 6120-6129)	58,571	
5. Classroom teacher payments related to additional duties (all functions, object cods 6130-6139)	117,583	
6. Other certified staff (all functions, object codes 6140-6149)	841,489	

7. In FY 2025, did the district pay any of its classroom teachers for prior classroom experience outside of the school district using either of the following two methods:

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

8. Total certified salary payments from accounting data — 3,837,388

District name Sedona-Oak Creek Joint Unified School District #9 **County** Yavapai **CTDS number** 130209000

Instructions

A. Enrollment of gifted pupils by grade (A.R.S. §15-779.02)

Areas of identification [A.R.S. §15-203(A)(15)]	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	
1. Quantitative reasoning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1.
2. Verbal reasoning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2.
3. Nonverbal reasoning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3.
4. Total duplicated enrollment (lines 1-3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4.

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

	Program 200 & 300 budget	Program 200 & 300 actual	
1. Total all disability classifications	809,683	1,119,678	1.
2. Gifted education	38,100	42,600	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)	0	0	8.
9. Total (lines 1-8)	847,783	1,162,278	9.
10. IEP required pupil transportation costs coded within program 400	22,000	22,000	10.

C. Maintenance and Operation expenditures for gifted pupils (elementary, secondary, and total)

Actual expenditures for all gifted programs:

K-8	$ 37,600
9-12	$ 5,000
Total	$ 42,600

D. Expenditures for audit services

		Budget	Actual	
1. Nonfederal audit expenditures - M&O fund	**6350**	37,700	37,100	1.
2. Federal audit expenditures - all funds	*6330*	0	0	2.

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

Actual expenditures made in FY 2025 $ 0

F. Tuition

	Tuition expenditures
1. Tuition to other Arizona districts (object 6561)	0
2. Tuition to out-of-state districts (object 6562)	0
3. Tuition to private schools (object 6563)	0
4. Tuition to ed services\coops\IGAs (object 6564)	9,764
5. Tuition other (object 6569) (1)	0
6. Total (lines 1-5)	9,764

(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.

District name Sedona-Oak Creek Joint Unified School District #9 **County** Yavapai **CTDS number** 130209000

Instructions

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

Funds 001-799 (excluding 575)		Programs 100-630: Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and fees 6810	Judgments against a district 6820	Redemption of principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	Miscellaneous and charges for district services 6885, 6890	Programs 700-900: All object codes (excluding 6900)	Total	
1000 Instruction	1.	3,625,726	1,269,418	161,865	333,344	88,580	65,503				10,297	0	5,554,733	1.
2000 Support services														
2100 Students	2.	469,984	137,206	114,466	8,757	0	1,020				0	0	731,433	2.
2200 Instructional staff	3.	89,259	24,450	101,245	83,067	0	500				167	0	298,688	3.
2300 General administration	4.	133,600	33,858	10,422	38	0	6,614	0			0	0	184,532	4.
2400 School administration	5.	392,924	118,591	2,915	2,958	0	23				0	0	517,411	5.
2500, 2900 Central services, other	6.	415,036	123,525	82,764	33,364	8,591	33,623			0	0	0	696,903	6.
2600 Operation and maintenance of plant	7.	259,223	88,504	757,967	316,036	32,704	1,071				0	0	1,455,505	7.
2700 Student transportation	8.	261,897	68,908	31,659	66,910	375,827	180				0		805,381	8.
3000 Operation of noninstructional services														
3100 Food service operations	9.	0	0	394,449	2,993	0	1,375				0	0	398,817	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.	5,647,649	1,864,460	1,657,752	847,467	505,702	109,909	0		0	10,464	0	10,643,403	13.
From federal funds	14.	430,696	123,813	364,177	157,190	38,404	1,562	0		0	0	0	1,115,842	14.
From state and local sources	15.	5,216,953	1,740,647	1,293,575	690,277	467,298	108,347	0		0	10,464	0	9,527,561	15.
4000 Facilities acquisition and construction	16.	0	0	0	0	0	0				0	0	0	16.
5000 Debt service	17.								3,196,462	578,246		0	3,774,708	17.

Impact Aid revenues received that were intended to replace local tax
0

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

	Certified teachers (objects 6110-6139)	Certified substitutes (objects 6105-6109)	Contract teachers (in object 6300)	Contract substitutes (in object 6300)	
1. Regular education (programs 100, 280, 511, and 550)	2,369,184	0	0	0	1.
2. Special education (programs 200-230, 250, 512, 514, and 515)	390,764	0	0	0	2.
3. Vocational ed. and CTED (programs 270, 300-399, and 540)	141,561	0	0	0	3.
4. Other (programs 240, 260, 265, 513, and 530)	35,916	0	0	0	4.
5. Cocurricular activities, athletics, and other (program 600-630)	24,031	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	0	7.
8. Number of FTE-contract teachers	0	8.

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

1. 6410-6411 Utility services	222,661	1.
2. 6620-6629 Energy	267,960	2.

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

1. 6591 Services purchased from other Arizona districts	0	1.
2. 6870 Pass-through payments	0	2.
3. 6880 Sub-awards	0	3.

Revenue from selected federal sources

1. ESEA Title IV - Student Support and Academic Enrichment Grants	0	1.
2. ESEA Title IV - 21st Century Community Learning Centers	0	2.
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	0	3.
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0	4.

Programs 700-900 expenditure detail (funds 001-799, excluding 575)

	Property 6700	All other (excluding 6900)	Total	
1. Program 700	0	0	0	1.
2. Program 800	0	0	0	2.
3. Program 900	0	0	0	3.
4. 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	1,246	1.
2. 6432 Technology-related repairs and maintenance	0	2.
3. 6443 Rental of computers and related equipment	0	3.
4. 6531 Telecommunications	42,499	4.
5. 6641-43 Software reported in library books, texbooks, or instructional aids	0	5.
6. 6650 and 6655 Supplies–technology-related and short-term noninstructional software subscriptions	135,907	6.
7. 6737-38 Technology-related hardware & software (less than $5,000)	36,064	7.
8. Subtotal (lines 1-7)	215,716	8.
9. 6739 Technology-related hardware & software ($5,000 or more)	24,027	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, programs 100-630, excluding 400, objects 6300-6490, 6530-6550, 6580, 6600-6620, 6640-6650, 6730-6740, 6750, 6810 and 6890)

1. Function 2210 Improvement of instruction	89,000	1.
2. Function 2220 Library/media services	0	2.

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

1. Object 664X, functions 1000 and 2220	196,770	1.

District name Sedona-Oak Creek Joint Unified School District #9 County Yavapai CTDS number 130209000

Instructions

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

Current expenditures from COVID-19 federal relief funds		Programs 100-630										Programs 700-900	Total
		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and fees 6810	Judgments against a district 6820	Interest on short term debt 6850	Miscellaneous 6890	Other 6800	All object codes (excluding 6900)	
1000 Instruction	1.	53,000	10,452	0	119,117	0	0			0	0	0	**182,569**
2100, 2200 Student support services	2.	8,000	1,638	21,883	0	0	0			0	0	0	**31,521**
2300, 2500, 2900 Other support services	3.	5,000	1,029	0	0	0	0	0	0	0	0	0	**6,029**
2400 School administration	4.	4,000	818	0	0	0	0			0	0	0	**4,818**
2600 Operation and maintenance of plant	5.	8,000	1,701	0	0	7,987	0			0	0	0	**17,688**
2700 Student transportation	6.	5,000	941	0	0	0	0			0	0	0	**5,941**
3100 Food service operations	7.	0	0	0	0	0	0			0	0	0	**0**
3200 Enterprise operations	8.	0	0	0	0	0	0			0	0	0	**0**
3300 Community services operations	9.	0	0	0	0	0	0				0	0	**0**
3400 Bookstore operations	10.	0	0	0	0	0	0			0	0	0	**0**
Other	11.	0	0	0	0	0	0	0	0	0	0	0	**0**
Total (lines 1-12)	12.	**83,000**	**16,579**	**21,883**	**119,117**	**7,987**	**0**	**0**	**0**	**0**	**0**	**0**	**248,566**

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	0	0
9. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) principal and interest	0	
10. 6833 and 6843 Instructional software subscriptions (more than 12 months) principal and interest	0	0

Other financing uses for federal relief funds	
1. 6910 Indirect costs transfers-out	38,974

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	7,987

COVID-19 federal relief funds	Total award (all fiscal years)	FY 2020 through FY 2024 expenditures and other financing uses	FY 2025 expenditures and other financing uses	Amount remaining to spend
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)	1,107,129	819,589	287,540	**0**
4. Governor’s emergency education relief funds (GEER) - includes acceleration academies program	0	0	0	**0**
5. Coronavirus relief fund (CRF)—enrollment stability grant (ESG) program	331,966	331,966		
6. Other COVID-19 federal relief funds	31,552	31,552	0	**0**
7. Total	**2,087,343**	**1,798,139**	**287,540**	**0**

Total FY 2025 expenditures + other financing uses **287,540**

District name Sedona-Oak Creek Joint Unified School District #9 | County Yavapai | CTDS number 130209000

Food Service

Instructions

		Fund 510 Actual	
Beginning fund balance (1)	1.	112,496	1.
Revenues			
1500 Investment income	2.	7,268	2.
1600 Food service	3.	44,969	3.
Other local ______________	4.	(42)	4.
4500 Restricted revenue rec. from fed. gov.	5.	307,910	5.
4900 Revenue for/on behalf of the district	6.	0	6.
Total revenue (lines 2-6)	7.	360,105	7.
5000 Other financing sources and fund transfers-in	8.	0	8.
Total available (lines 1, 7, and 8)	9.	472,601	9.

A. Number of operating months 11

B. Number of meals served	Breakfasts	Lunches/ Suppers	A la carte*	Snacks
1. Served at district locations				
a. Reimbursable meals only	27,220	68,863	9,937	0
b. Program adults/adult workers	19	339		0
c. Other	14	72		0
2. Served at other locations				
a. Reimbursable meals only	0	0	0	0
b. Program adults/adult workers	0	0	0	0
c. Other	0	0	0	0

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

C. Meal prices	P-6	7-8	9-12	Adult
1. Reduced breakfast	0.30	0.30	0.00	
2. Reduced lunch	0.40	0.40	0.40	
3. Reduced snack				
4. Paid breakfast	1.50	1.60	1.60	2.85
5. Paid lunch	2.85	3.00	3.00	4.85
6. Paid snack				

D. Special milk program

Charge to children per ½ pint milk unit ______

Number of ½ pint milk units served to children ______

For comparison only - prior year number of meals served	Breakfasts	Lunches/ Suppers	A la carte	Snacks
1. Served at district locations				
a. Reimbursable meals only	18,273.00	57,496.00	11,343.00	0.00
b. Program adults/adult workers	51.00	329.00	0.00	0.00
c. Other	12.00	85.00	0.00	0.00
2. Served at other locations				
a. Reimbursable meals only	0.00	0.00	0.00	0.00
b. Program adults/adult workers	0.00	0.00	0.00	0.00
c. Other	0.00	0.00	0.00	0.00

Expenditures		Food Service Fund 510 Budget	Food Service Fund 510 Actual	M&O expenditures Fund 001 Actual	Capital expenditures Fund 610 Actual	
6150 Classified salaries	10.		0	0	0	10.
6200 Employee benefits	11.		0	0	0	11.
6400 Purchased property services	12.		0	0	0	12.
6570 Food service management	13.		394,064	0		13.
6591 Services purchased from other AZ districts	14.		0	0		14.
6610 General supplies (nonfood items)	15.		0	0	0	15.
6620 Energy	16.		0	0		16.
6631 USDA Commodities (excluding freight)	17.		0			17.
6632 USDA Commodities (freight only)	18.		0			18.
6633 Other food	19.		171			19.
6634 Storage costs for USDA Commodities	20.		0			20.
6700 Property (excluding 6731-39)	21.				0	21.
6731-32, 6734-35, 6737-38 Furniture & equipment, vehicles, & tech. costing under $5,000	22.		0		0	22.
6733, 6736, 6739 Furniture & equipment, vehicles, & tech. costing $5,000 or more	23.		0		0	23.
6832 and 6842 Other principal and interest	24.		0		0	24.
Other expenditures__________________	25.		1,375	0	2,822	25.
Total expenditures (lines 10-25)	26.	206,461	395,610	0	2,822	26.
6910 Indirect costs transfers-out	27.		0			27.
6900 Other financing uses and fund transfers-out (excluding indirect costs transfers-out)	28.		0			28.
Total expenditures & other uses (lines 26-28)	29.		395,610			29.
Ending fund balance (line 9 minus line 29) (1)	30.		76,991			30.

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

6400 Purchased property services 0

E. Detail of food service management company expenditures	
Classified salaries	133,458
Employee benefits	38,282
Supplies and materials (nonfood)	12,705
Food	136,636
Management fee	19,266
Other	55,263
Total (must equal total of amounts on line 13 above)	395,610

(1) Includes food service fund revolving account cash balance of $0 at 7/1/24 or $0 at 6/30/25, as applicable.

		CTDS number	130209000
I certify that the Annual Financial Report of ___Sedona Oak Creek School______ District, ___________	Avg. Daily Membership	2024	2025
County, for fiscal year 2025 was approved by the Governing Board on _October 14,, 2025, and that the complete Annual Financial Report may be reviewed by contacting Stacy Saravo at the District Office,	Attending	678.3264	634.8404
telephone 928-204-6802, during normal business hours.	2025 Tax Rates:	Primary 0.7425	Secondary 0.7425

Instructions

Rev. 8/25 Arizona Department of Education and Auditor General

President of the Governing Board

Fund/program	Beginning fund balance	Revenues	Net other financing sources and uses including transfers	Budgeted expenditures	Actual expenditures	Ending fund balance	Fund types
Regular Education				5,412,646	5,202,510		
Special Education				847,783	809,414		
Pupil Transportation				363,736	406,682		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				0	0		
Budget-controlled funds (A.R.S. §§15-304 and 15-977)							
Maintenance and Operation total	3,551,662	6,259,020	(108,349)	6,624,165	6,418,606	3,283,727	General
Classroom Site Funds	1,035,608	856,507		1,180,555	574,628	1,317,487	Special revenue
Unrestricted Capital Outlay	776,401	270,323	0	1,303,186	658,871	387,853	Capital projects
Adjacent Ways	78,030	4,763	0	0	0	82,793	Capital projects
Federal projects	135,362	931,586	(59,616)	623,323	807,933	199,399	
State projects	22,925	16,165	0	8,495	11,321	27,769	
Cash-controlled funds (A.R.S. §15-304)							
Instructional Improvement	367,110	75,793		150,000	95,937	346,966	Special revenue
Bond Building	44,551	0	0	0	0	44,551	Capital projects
Condemnation	0	0	0	0	0	0	Special revenue
Energy and Water Savings	306,801	425	108,349	124,000	123,349	292,226	Special revenue
New School Facilities	0	0		0	0	0	Capital projects
County, City, and Town Grants	0	0	0	0	0	0	Special revenue
English Language Learner	0	0	0	0	0	0	Special revenue
Compensatory Instruction	0	0	0	0	0	0	Special revenue
School Plant Fund	321,785	300,450	4,031	250,000	556,468	69,798	Special revenue
Food Service	112,496	360,105	0	206,461	395,610	76,991	Special revenue
Civic Center	207,074	153,608	0	215,209	232,376	128,306	Special revenue
Community School	8,772	70,513	0	8,759	79,255	30	Special revenue
Auxiliary Operations	167,260	79,858	0	76,463	51,186	195,932	Special revenue
Extracurricular Activities Fees	172,034	99,408	0	233,027	181,217	90,225	Special revenue
Gifts and Donations	355,059	298,804	0	179,010	403,717	250,146	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	28,822	1,683	0	0	0	30,505	Special revenue
Textbooks	5,872	340	0	0	169	6,043	Special revenue
Litigation Recovery	3,492	204	0	0	0	3,696	Special revenue
Indirect Costs	16,965	1,071	59,617	19,000	54,515	23,138	General
Unemployment Insurance	1,792	105	0	1,500	0	1,897	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	3,957	706	0	0	412	4,251	Special revenue
Advertisement	0	0	0	0	0	0	Special revenue
Career Technical Education	10,494	127,775	0	150,000	124,298	13,971	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	489,517	3,628,709	0	36,000	3,649,321	468,905	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	42,493	14,070	0	15,000	17,724	38,839	Special revenue
Employee Insurance Program Withholdings	114,617	61,077	0	108,000	107,190	68,504	
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 2025.

(2) The District's actual fund balance reserve for FY 2025 was:
0

District name Sedona-Oak Creek Joint Unified School District #9 County Yavapai CTDS number 130209000

Instructions

This tab presents information on the amount and planned use of the District's fund balance reserves to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information. It also presents information about policies or guidelines used to establish target fund balance reserve amounts.

A. Ending fund balance amounts and planned uses	**Funds**														
	General fund*			**Capital projects fund**				**Special revenue funds**							
	Maintenance and Operations fund	**Unrestricted Capital Outlay Fund (if included in the general fund)**	**Other funds reported in the general fund**	**Unrestricted Capital Outlay Fund (if not included in the general fund)**	**Bond Building Funds**	**Adjacent Ways Fund**	**Other capital projects funds**	**Classroom Site Fund**	**Federal and state grants**	**Other special revenue funds**	**Debt service funds**	**Permanent fund**	**Enterprise funds**	**Internal service funds**	**Total all funds**
Prior year ending fund balance															
1. Ending fund balance reported in FY 2024 AFR	3,551,662	0	16,965	776,401	44,551	78,030	159	1,035,608	158,287	2,115,313	489,517	0	0	0	8,266,493
Current year ending fund balance															
2. Total FY 2025 ending fund balance	3,283,727	0	23,138	387,853	44,551	82,793	159	1,317,487	227,168	1,549,822	468,905	0	0	0	7,385,603
FY 2025 ending fund balance details:															
3.a Fund deficit	0	0	0	0	44,551	82,793	159	0	0	0	0	0	0	0	127,503
3.b Fund balance exceeding budget capacity in budget-controlled funds	0	0		0		0		0	0						0
3.c Planned to be spent in FY 2026 to support budgeted spending	1,700,000	0	23,138	200,000	0	0	0	615,000	227,168	1,549,822		0	0	0	4,315,128
3.d Maintained for debt retirement after FY 2026										0	468,905	0	0	0	468,905
3.e Maintained for capital projects after FY 2026		0	0	187,853	0	0	0	0	0	0		0	0	0	187,853
3.f Maintained for retirement contributions after FY2026	1,583,727	0	0	0	0	0	0	702,487	0	0		0	0	0	2,286,214
3.g Maintained for self-insurance or OPEB after FY 2026														0	0
3.h Maintained for future financial stability	0	0	0	0	0	0	0	0	0	0		0	0	0	0
3.i *other purposes (Specify)*	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
3.k Total FY 2025 ending fund balance	3,283,727	0	23,138	387,853	44,551	82,793	159	1,317,487	227,168	1,549,822	468,905	0	0	0	7,385,603
FY 2025 ending fund balance classification															
4.a Nonspendable	0	0	0	0	44,551	0	0	0	0	0	0	0	0	0	44,551
4.b Restricted	0	0	23,138	387,853	0	82,793	159	1,317,487	227,168	1,549,822	468,905	0	0	0	4,057,325
4.c Committed	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.d Assigned	3,283,727	0	0	0	0	0	0	0	0	0	0	0	0	0	3,283,727
4.e Unassigned	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.f Total (amount must agree to line 3.k above)	3,283,727	0	23,138	387,853	44,551	82,793	159	1,317,487	227,168	1,549,822	468,905	0	0	0	7,385,603

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

B. Fund balance reserve process or policy

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

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

2. **Fund(s)**	**Targeted FY 2025 fund balance reserve amount(s)**	**Actual FY 2025 fund balance reserve amount(s)**	**Method used to establish a targeted fund balance reserve amount**
		n.a	
Total:	0	0	

3. The District plans to take the following actions related to its ending fund balance in FY 2026 and thereafter:

District name Sedona-Oak Creek Joint Unified School District #9 County Yavapai CTDS number 130209000

Supplement to School District Annual Financial Report for districts that incurred expenditures for English Language Learners (A.R.S. §§15-756.04 and 15-756.11)

Revenue object codes/expenditure function codes		Actual revenues	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total expenditures Budget	Total expenditures Actual	
English Language Learner Fund 071											
Revenues											
3200 Restricted revenue from state sources	1.	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	0	4.
2000 Support services											
2100 Students	5.		0	0	0	0	0	0	0	0	5.
2200 Instructional staff	6.		0	0	0	0	0	0	0	0	6.
2300 General administration	7.		0	0	0	0	0	0	0	0	7.
2400 School administration	8.		0	0	0	0	0	0	0	0	8.
2500 Central services	9.		0	0	0	0	0	0	0	0	9.
2600 Operation & maintenance of plant	10.		0	0	0	0	0	0	0	0	10.
2700 Student transportation	11.		0	0	0	0	0	0	0	0	11.
2900 Other	12.		0	0	0	0	0	0	0	0	12.
Total (*must agree with the AFR page 6, line 3)*	13.	0	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	0	17.
2000 Support services											
2100 Students	18.		0	0	0	0	0	0	0	0	18.
2200 Instructional staff	19.		0	0	0	0	0	0	0	0	19.
2300 General administration	20.		0	0	0	0	0	0	0	0	20.
2400 School administration	21.		0	0	0	0	0	0	0	0	21.
2500 Central services	22.		0	0	0	0	0	0	0	0	22.
2600 Operation & maintenance of plant	23.		0	0	0	0	0	0	0	0	23.
2700 Student transportation	24.		0	0	0	0	0	0	0	0	24.
2900 Other	25.		0	0	0	0	0	0	0	0	25.
Total (*must agree with the AFR page 6, line 4)*	26.	0	0	0	0	0	0	0	0	0	26.

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 and must be corrected, other than issues related to rounding error (i.e., amounts generally less than $10), before submitting the AFR.

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.

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.
11.	Expenditures coded to unallowable 500 range programs	001	500-510, 520-529, 540-549, 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.

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.

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.

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	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	6100-6829, 6850-6859, 6870-6999	$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.

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		120	120	
School 2	Sedona Red Rock Jr/Sr High School	130209210		210	210	
School 3	Red Rock Academy	130209211		211	211	
School 4						
School 5						
School 6						
School 7						
School 8						
School 9						
School 10						
School 11						
School 12						
School 13						
School 14						
School 15						
School 16						
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