

I certify that the Annual Financial Report of Sonoma Elementary School District, Santa Cruz County, for fiscal year 2025 was approved by the Governing Board on October 7th, 2025, and that the complete Annual Financial Report may be reviewed by contacting Heidi Gonzales at the District Office, telephone 520-455-5514, during normal business hours.

	CTDS number	120425000
Avg. Daily Membership	2024	2025
Attending	126.7970	95.9808
2025 Tax Rates:	Primary	Secondary
	4.1772	4.1772

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				2,995,678	2,000,489		
Special Education				218,274	185,983		
Pupil Transportation				208,702	151,516		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				6,810	6,702		
Budget-controlled funds (A.R.S. §§15-304 and 15-977)							
Maintenance and Operation total	1,282,087	2,207,739	(442,692)	3,429,464	2,344,690	702,444	General
Classroom Site Funds	259,174	142,455		395,689	108,490	293,139	Special revenue
Unrestricted Capital Outlay	377,672	123,217	5,180	999,286	169,477	336,592	Capital projects
Adjacent Ways	0	0	0	0	0	0	Capital projects
Federal projects	180,110	553,037	(6,476)	772,805	516,940	209,731	
State projects	0	0	0	0	0	0	
Cash-controlled funds (A.R.S. §15-304)							
Instructional Improvement	72,965	9,724		85,000	6,541	76,148	Special revenue
Bond Building	0	0	0	0	0	0	Capital projects
Condemnation	0	0	0	0	0	0	Capital projects
Energy and Water Savings	0	0	0	0	0	0	Capital projects
New School Facilities	0	0		0	0	0	Capital projects
County, City, and Town Grants	0	0	0	0	0	0	Special revenue
English Language Learner	0	0	0	0	0	0	Special revenue
Compensatory Instruction	0	0	0	0	0	0	Special revenue
School Plant Fund	1,219	0	0	1,500	0	1,219	General
Food Service	47,060	77,966	(2,478)	120,000	75,333	47,215	Special revenue
Civic Center	4,704	600	0	6,000	0	5,304	Special revenue
Community School	2,008	52	0	2,500	0	2,060	Special revenue
Auxiliary Operations	6,655	0	0	7,000	0	6,655	General
Extracurricular Activities Fees	58,188	22,056	0	85,000	28,838	51,406	Special revenue
Gifts and Donations	9,029	41,815	0	20,000	30,423	20,421	General
Gifts and Donations—Capital	0	0	0	0	0	0	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	856	0	0	1,000	0	856	General
Textbooks	18	193	0	300	58	153	Special revenue
Litigation Recovery	0	0	0	0	0	0	General
Indirect Costs	32,055	91	8,123	30,000	3,120	37,149	General
Unemployment Insurance	0	0	0	0	0	0	General
Teacherage	0	0	0	0	0	0	General
Insurance Refund	0	0	0	0	0	0	Special revenue
Grants and Gifts to Teachers	0	0	0	0	0	0	Special revenue
Advertisement	0	0	0	0	0	0	General
Career Technical Education	0	0	0	0	0	0	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	0	0	0	300	0	0	Debt service
Emergency Deficiencies Correction	0	0	0	0	0	0	Capital projects
Building Renewal Grant	5,180	103,840	(5,180)	2,226,000	103,840	0	Capital projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt service
Student Activities	16,605	9,261	0	25,000	10,470	15,396	Special revenue
Employee Insurance Program Withholdings	473,907	312,401	0	750,000	311,071	475,237	
State Income Tax Withholdings	0	0	0	0	0	0	
Other Funds	0	0	0	0	0	0	General
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