



Sonoma County Citizens' Report

Fiscal Year Ended June 30, 2021



Prepared by the Auditor-Controller-Treasurer-Tax Collector's Office

Inside the Citizens' Report

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What is the Citizens' Report?

The Citizens' Report is prepared annually by the Auditor-Controller-Treasurer-Tax Collector's office (ACTTC) in order to provide important County financial data to taxpayers in a format that is both informative and suitable for those who are not finance professionals.

The ACTTC is dedicated to promoting transparency and fiscal accountability within local government. This Citizens' Report serves an important role in that mission by continuing to provide our taxpayers and stakeholders with access to County financial information.



Covered in the Report

The Citizens' Report for the fiscal year ended June 30, 2021, provides insight into the County of Sonoma's financial situation over the preceding twelve months, hereafter referred to as fiscal year 2020-21.

Data Sources

The financial data in this report is drawn from the County's Annual Comprehensive Financial Report (ACFR), a more detailed and complete presentation of the County's finances.

The ACFR was prepared in accordance with Generally Accepted Accounting Principles (GAAP) and audited by a team of independent auditors that presented the County with an unmodified (clean) opinion.

Interested parties can view both the ACFR and Citizens' Report at <https://sonomacounty.ca.gov/ACTTC/General-Accounting/Financial-Reports/> or by visiting our office.



Sources

The following sources were used to compile the non-financial data in this report:

California Employment Development Department, California Department of Finance, U.S. Bureau of Labor Statistics, U.S. Census Bureau, U.S. Department of Housing and Urban Development, CA Association of Realtors, Bay Area Real Estate Information Services, Inc., Sonoma County ACFR 2021, and the Sonoma County Employees' Retirement Association (SCERA) ACFR 2020.

A Message from the ACTTC

Presenting the Citizens' Report



It is my pleasure to present to you the Sonoma County Citizens' Report for the fiscal year ended June 30, 2021. Over the past year Sonoma County has continued to strive for resiliency in the face of challenges arising from flood, fire, public safety power shutoff events and the COVID-19 pandemic.

The impact of these events on our community are unprecedented and ongoing. COVID-19 continues to be a part of our daily lives and through health orders, vaccine distribution, testing, financial assistance, housing support, senior resources, and mental health and wellness services, the County response to this crisis continues to touch each of us in the community. I am pleased to report that there have been several positive economic and financial signs over the last year.

Economic Indicators

Employment figures have shown significant improvement within the last year. The County's unemployment rate decreased from 11.6% to 5.8% as of June 2021. Housing prices increased by 17% over the previous year, which raised the median home price to \$760,500.

As a result of relaxed travel and other COVID-19 restrictions, the County's transient occupancy tax increased by 50.0%, local sales tax increased by 19.5%, and Prop. 172 public safety sales tax increased by 10.3%. The County's largest revenue source, secured property taxes, increased by 4.6%.

Financial Highlights

The County continued the effort to maximize public disaster response and recovery reimbursements from State and Federal sources. As of June 30, 2021, the County received \$58.5 million of the estimated \$104.8 million in reimbursable disaster related costs.

In fiscal year 2020-21, the County expended \$50.6 million in Federal CARES Act emergency funding to promote public health and safety in response to COVID-19.

In May 2021, the County received \$48.0 million of its \$96.0 million allocation from American Rescue Plan Act funds to

support urgent COVID-19 response efforts, cover increased expenditures, replenish lost revenue and mitigate economic harm from the pandemic. The County has established an extensive community engagement process and is working with community organizations and County departments in order to support an equitable recovery.

In June 2021, the County received a PG&E settlement of \$20.6 million for damages from the 2019 Kincadee Fire. The County will use these funds to make strategic project investments with input from the community.

As of June 30, 2021, the General Fund total fund balance increased by \$181.0 million and the government-wide net position increased by \$446.1 million. Changes in net position are indicative of the overall fiscal health of the County and fiscal year 2020-21 is the eleventh consecutive fiscal year that the County experienced an increase in net position.

Long-Term Fiscal Outlook

Over the last four and a half years, Sonoma County has experienced eight disaster events including the current pandemic. The County continues to make recovery and resiliency a high priority, and is maximizing the use of externally funded grants as a primary mechanism to finance critical projects in these areas.

The financial impact of COVID-19 is expected to continue well into fiscal year 2022-23. While key revenue streams largely recovered in fiscal year 2020-21 and the residential real estate market remains strong, the commercial property market has lagged. County general purpose revenues are projected to increase by less than 2% annually over the next three to five years.

Lastly, the current high rate of inflation is a concern and could have an adverse effect on the overall economy in coming years.

To the citizens of Sonoma County, thank you for your continued support of this office.

Sincerely,



Erick Roeser Auditor-Controller-Treasurer-Tax Collector
County of Sonoma

County of Sonoma Information

Susan Gorin, District 1 Supervisor



David Rabbitt, District 2 Supervisor



Chris Coursey, District 3 Supervisor



James Gore, District 4 Supervisor



Lynda Hopkins, District 5 Supervisor



About the County

Location and Population

Sonoma County is located about fifty miles north of San Francisco, in a community recognized as one of the premier wine-grape growing regions in North America. The county covers more than one million acres of comfortable urban living, sprawling vineyards, rolling hills, protected wetlands, and pristine outdoor recreation areas.

Over a third of the County's 484,207 residents live in the city of Santa Rosa, the County seat; another third reside in the County's eight smaller towns and cities; and the final third are spread throughout unincorporated county land.

Those citizens residing in unincorporated areas of the County are represented in local government by the members of the Board of Supervisors and receive many of their municipal services from the County.

Overview and Administration

Sonoma County policymaking and legislative authority is vested in the County Board of Supervisors (the Board). Board members are elected for staggered four-year terms, and each member represents one of the County's five districts.

A County Administrator is appointed by the Board to assist in managing, directing, and coordinating the operations of all County departments.

Four County departments: the Sheriff-Coroner, District Attorney, Auditor-Controller-Treasurer-Tax Collector, and the Clerk-Recorder-Assessor-Registrar of Voters, are led by elected department heads. Other department heads are appointed by the Board or the County Administrator.

Staffing, Resources, and Services

The County employed 3,860 full-time employees during fiscal year 2020-21 in order to provide a full range of services to its residents. The number of full-time equivalent employees decreased by 12 since last year.

Citizens residing in unincorporated areas of the County receive most of their municipal services from the County, including law enforcement, land use and zoning, building permits, local road building and maintenance, and animal

care. In addition, most services performed by the County are provided for all residents, regardless of whether residents live in cities or unincorporated areas.

The County's principal functions include seven major areas: general government, public protection, public ways and facilities, health and sanitation, public assistance, education, and recreation and cultural services. Every County resident, directly or indirectly, benefits from these services.

Demographics and Economy

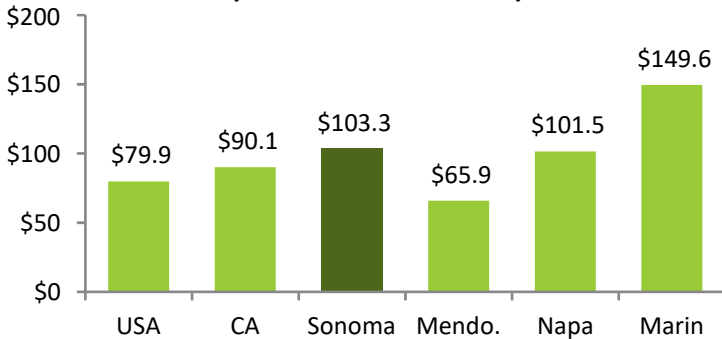
Population Growth

Sonoma County's population was 484,207 in fiscal year 2020-21, a decrease of 8,773, or 1.8%, from the previous year, continuing a downward trend from prior year.

Median Family Income

The County's estimated median family income during the year was \$103,300. This represents an increase of \$600, or 1%, over the \$102,700 reported last year, and places Sonoma ahead of national and state averages, but below that of neighboring Marin County.

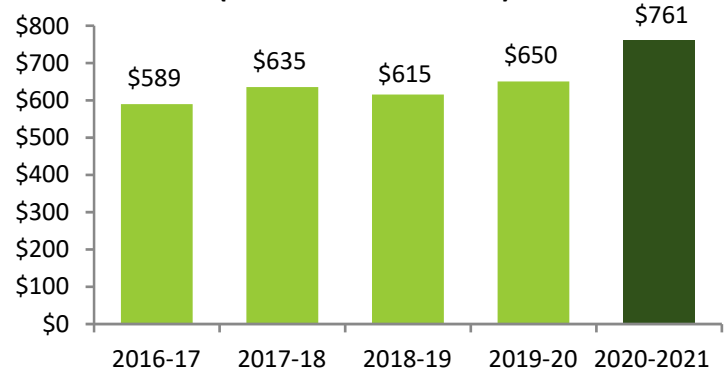
Median Family Income
(Dollars in Thousands)



Median Home Prices

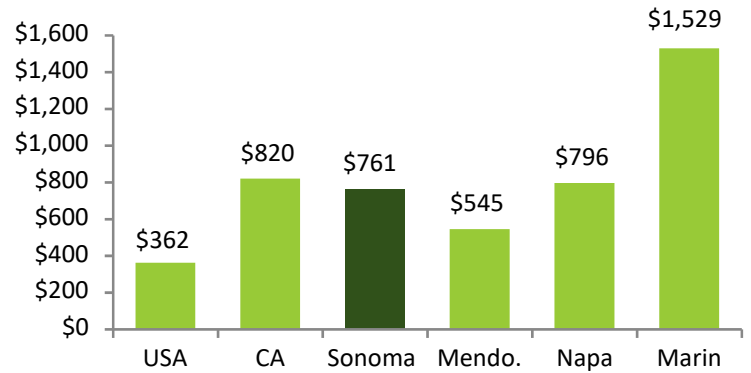
Sonoma County home prices increased in 2020-21, with the median home price standing at \$761,000, a 17% increase over the prior year.

Sonoma County Median Home Prices
(Dollars in Thousands)



Sonoma County home prices are slightly above the California median home price but below that of neighboring Napa and Marin Counties in fiscal year 2020-21.

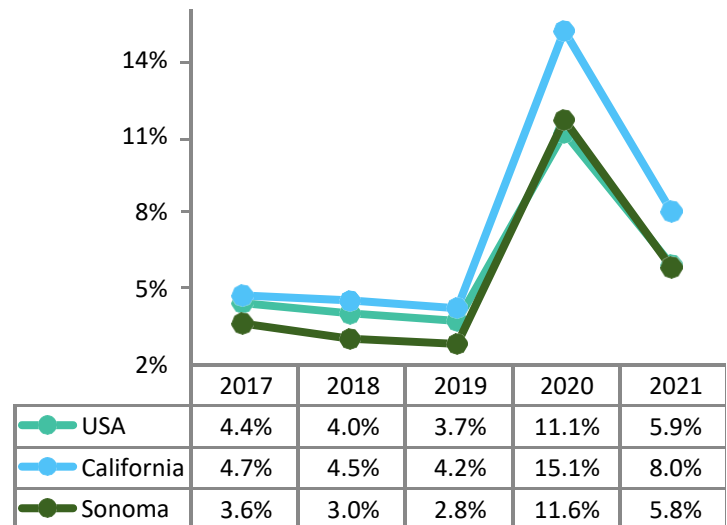
Median Home Price Comparisons
(Dollars in Thousands)



Unemployment

The County's unemployment rate decreased to 5.8% from 11.6% as of June 2021, the result of the economic upturn following the effects of the Coronavirus disease (COVID-19) pandemic.

Unemployment Rate (June 2021)



Financial Summary and Trends

Overview

The information in this section provides insight into how the County utilizes its resources to provide services.

Inside the Statement of Net Position

Assets: Listed assets represent anything of value (cash, equipment, real estate) owned by the County.

Deferred Outflows and Inflows of Resources: The outflow (consumption) or inflow (acquisition) of resources in the current period applicable to future reporting periods.

Liabilities: Represent all debts and future obligations of the County.

Net Position: The sum of the County's assets and deferred outflows of resources less its liabilities and deferred inflows of resources.

The Statement of Net Position

The Statement of Net Position below presents the County's financial position from a long-term perspective.

Important elements from the Statement of Net Position are explained in detail later in this section.

Statement of Net Position

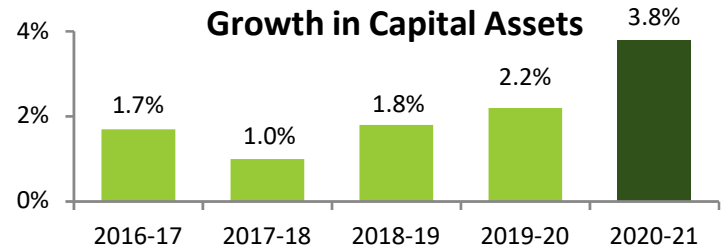
	2020-21	2019-20	Change
ASSETS			
Current and other assets	\$ 1,204,896	\$ 872,082	\$ 332,814
Capital assets	<u>1,563,475</u>	<u>1,505,697</u>	<u>57,778</u>
Total assets	<u>2,768,371</u>	<u>2,377,779</u>	<u>390,592</u>
Deferred outflows of resources	<u>115,396</u>	<u>119,341</u>	<u>(3,945)</u>
LIABILITIES			
Current and other liabilities	265,933	192,305	73,628
Long-term liabilities	<u>797,678</u>	<u>900,155</u>	<u>(102,477)</u>
Total Liabilities	<u>1,063,611</u>	<u>1,092,460</u>	<u>(28,849)</u>
Deferred inflows of resources	<u>145,789</u>	<u>176,413</u>	<u>(30,624)</u>
NET POSITION			
Net capital assets	1,508,365	1,443,754	64,611
Restricted	372,481	298,607	73,874
Unrestricted	<u>(206,479)</u>	<u>(514,114)</u>	<u>307,635</u>
Total net position	<u>\$ 1,674,367</u>	<u>\$ 1,228,247</u>	<u>\$ 446,120</u>

(Dollars in Thousands)

Capital Assets

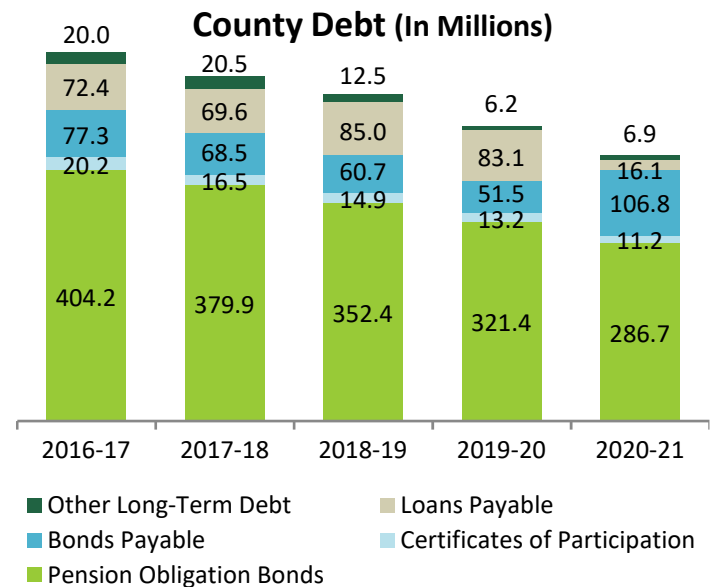
Capital assets indicate the value of land, buildings, equipment, vehicle fleets, etc., owned by the County. In fiscal year 2020-21, capital assets increased by \$57.8 million to \$1,563.5 million from \$1,505.7 million.

The current years increase was on roads improvement projects, Integrated Justice Services, Geographic Information & Web services, and Sheriff's expansion roof.



Long-Term Debt

In fiscal year 2020-21, the County's long-term debt of bonds, loans, certificates of participation and other long-term debt totaled \$427.7 million, a decrease of \$47.7 million, or 10.0%, from prior year. This reduction in total debt was largely due to Pension Obligation Bonds repayments of \$34.7 million.

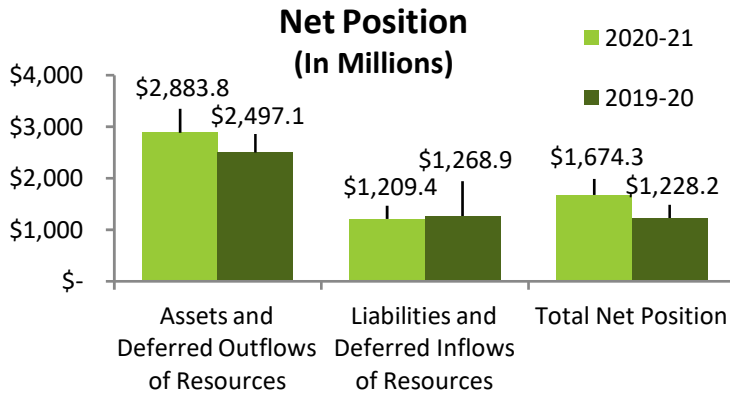


The County debt shown above does not match the liabilities indicated on the Statement of Net Position because certain estimated liabilities, such as net pension and net OPEB, are excluded (see the Postemployment Benefits and Liabilities section Page 10).

Net Position

The County's total assets and deferred outflows of resources increased by \$386.7 million. Liabilities and deferred inflows of resources decreased by \$59.5 million. Total net position for fiscal year 2020-21 was \$1,674.4 million.

During fiscal year 2020-21, total net position increased \$446.1 million.



Net Investment in Capital Assets

In fiscal year 2020-21, the County's net investment in capital assets was \$1,508.4 million. Net investment in capital assets is the largest component of the County's net position. The County's capital assets themselves cannot be used to pay County debt or other operating costs; resources needed to pay these obligations must be provided from other sources.

Restricted Net Position

In fiscal year 2020-21, \$372.5 million, or 22.2%, of the County's net position was restricted. A restricted resource is subject to external regulation on its use. An example of a restricted resource would be a grant given to the County to improve public safety.

Grantors, contributors, laws and regulations, constitutional provisions, or legislation passed by federal, state, or local governments can impose regulations on restricted assets.

Unrestricted Net Position

The final component of net position is unrestricted net position. Unrestricted net position represents resources that can be used to meet ongoing obligations to citizens or creditors.

In fiscal year 2020-21, the County reported a \$206.5 million deficit in unrestricted net position. This deficit is due to the

County's net pension and other postemployment benefit liabilities reported as required by GAAP standards (see the Postemployment Benefits and Liabilities section Page 10).

The Statement of Activities

The following table compliments the Statement of Net Position by providing additional details about the activities that impacted the net position.

Statement of Activities

FISCAL YEAR	2020-21	2019-20
REVENUES		
Program revenues:		
Charges for services	\$ 134,210	\$ 138,541
Operating grants and contributions	654,623	529,243
Capital grants and contributions	9,876	7,500
General revenues:		
Property taxes	290,134	274,643
Documentary transfer taxes	9,071	6,817
Transient occupancy taxes	24,289	16,234
Unrestricted grants and gov't revenues	66,463	55,566
Unrestricted investment earnings	7,568	16,994
Other	218,540	46,192
Total operating revenues	<u>1,414,774</u>	<u>1,091,730</u>
EXPENSES		
General government	174,850	120,051
Public protection	315,399	326,507
Public ways and facilities	41,555	52,321
Health and sanitation	126,113	124,539
Public assistance	211,766	213,416
Education	1,047	1,237
Recreation and cultural services	28,821	28,405
Interest on long-term debt	21,752	24,259
Refuse	5,500	4,971
Airport	11,028	10,844
Energy Independence Program	2,417	2,306
Transit	18,505	20,410
Fair	5,954	11,222
Marinas	2,843	2,678
Other	1,104	1,050
Total operating expenses	<u>968,764</u>	<u>944,216</u>
Change in net position	446,120	147,514
Special item	-	(10,301)
Net position, beginning of year	1,228,247	1,091,034
Net position, end of year	<u>\$ 1,674,367</u>	<u>\$ 1,228,247</u>

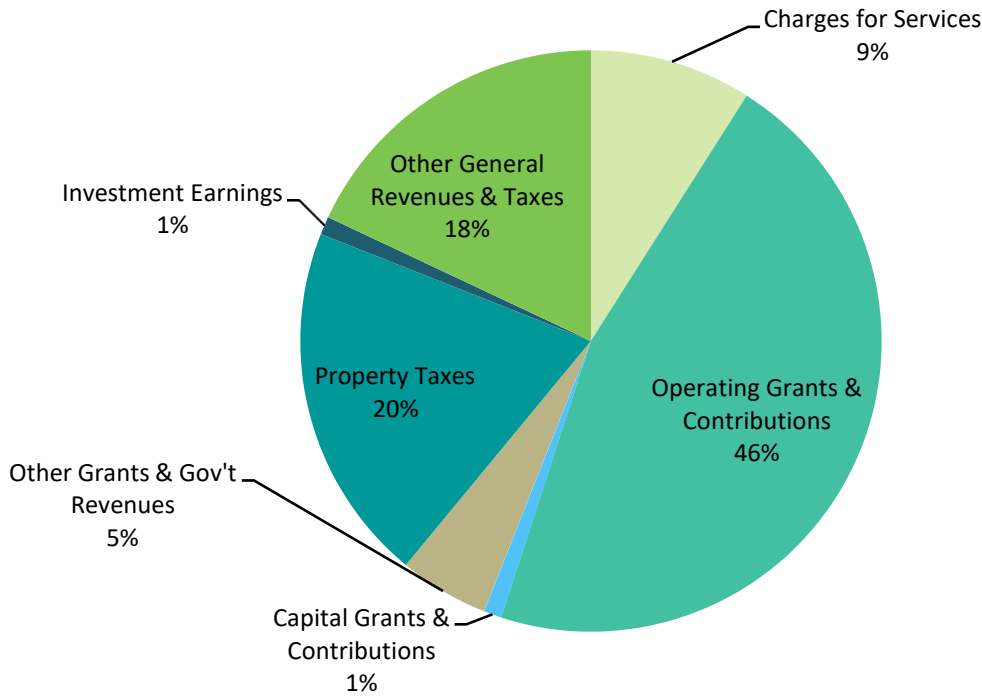
(Dollars in Thousands)

County Revenues and Expenses

Total Revenues

The County's total revenues for fiscal year 2020-21 were \$1.4 billion, an increase of \$323 million from the previous year. These revenues are derived from two broad sources: program revenues, which include items such as grants and charges for services, and general revenues, which include items such as taxes and investment returns.

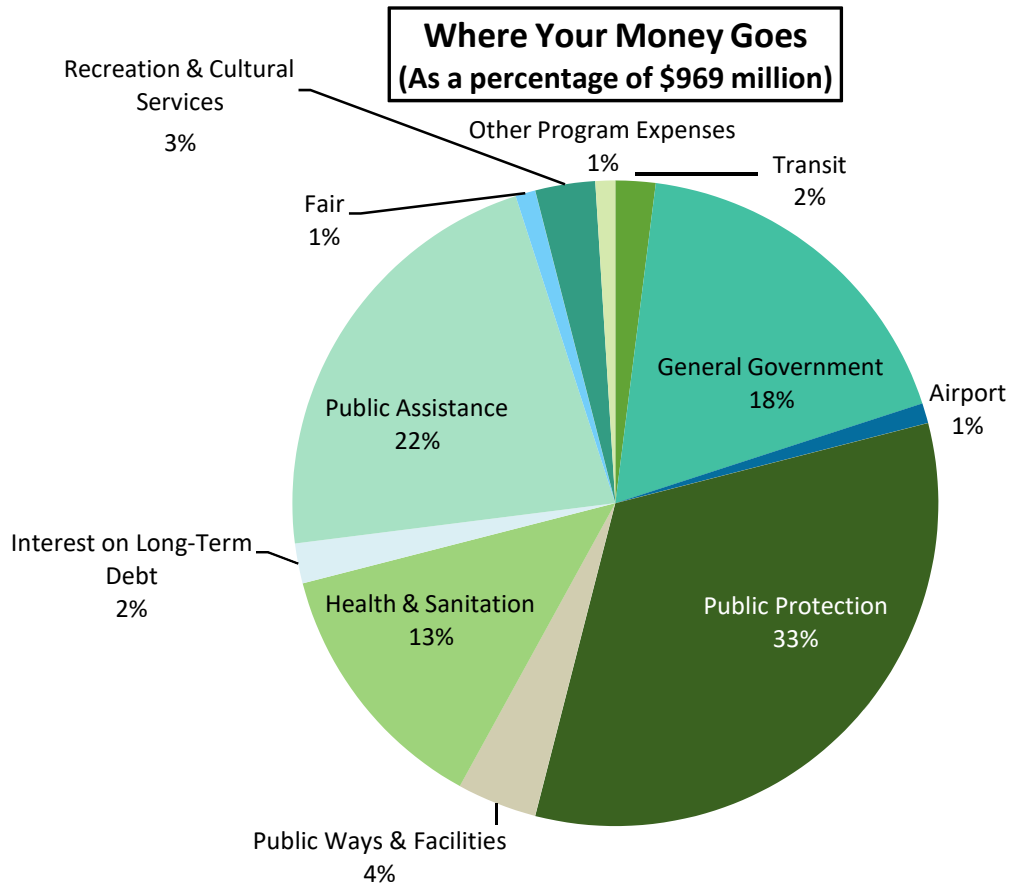
Where the Money Comes From
(As a percentage of \$1.4 billion)



Revenue Source	Amount	Description
Charges for Services	\$134 million	Charges for Services are revenues collected through charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided. Charges for Services revenues decreased by \$4.3 million or 3.1% less than the previous year.
Operating Grants & Contributions	\$655 million	Operating Grants & Contributions increased by \$125.4 million, or 23.7%, more than prior year. These funds are received from non-County parties, such as State or Federal governments, and are generally restricted to use by specific programs (such as public protection).
Capital Grants & Contributions	\$10 million	Capital Grants & Contributions increased by \$2.4 million, or 31.7% more than the prior year. These funds are typically awarded by non-County governments for the purchase or creation of capital assets.
Property Taxes	\$290 million	Property Taxes are collected based on the assessed value of real property (i.e., buildings and improvements, land), business personal property (i.e., heavy equipment), and other property (i.e., boats) located within the County. These revenues increased by \$15.5 million, or 5.6%, from the previous fiscal year. The increase was largely attributable to strong growth in assessed values.
Other Grants & Governmental Revenues	\$66 million	Other Grants & Governmental Revenues are generally not restricted to specific programs. These revenues increased by \$10.9 million, or 19.6%, over the prior fiscal year.
Investment Earnings	\$8 million	Unrestricted investment earnings decreased by \$9.4 million, or 55.5%, due to lower average yield over prior year.
Other General Revenues & Taxes	\$252 million	Other General Revenues & Taxes increased by \$182.7 million, or 263.8% more than the prior year.

Total Expenses

The County's total expenses for fiscal year 2020-21 were \$969 million, an increase of \$25 million from the previous fiscal year. Expenses are classified by the function or service that they fund.



Expense	Cost	Purpose
General Government	\$175 million	County operating costs, such as the Board of Supervisors, County Administrator, County Counsel, Human Resources, and the Registrar of Voters are considered general governmental expenses.
Public Protection	\$315 million	Community protection services consist of the Sheriff-Coroner, District Attorney, Adult Probation, Juvenile Probation, Public Defender, and Emergency Services.
Public Ways & Facilities	\$41 million	Consists of Transportation and Public Works and includes repairs and maintenance of public roads.
Health & Sanitation	\$126 million	Includes Public Health, Environmental Health, Behavioral Health, and Alcohol and other Drug Services.
Public Assistance	\$212 million	Consists of Human Service programs such as Economic Assistance, Employment and Training, Adult and Aging, as well as Child Support Services and In-Home Support Services.
Recreation & Cultural Services	\$29 million	Represents operations and maintenance of the County's regional and community parks, campgrounds, swimming facilities, and trails.
Interest on Long-Term Debt	\$22 million	Includes the indirect interest expense paid on general long-term debt incurred by the governmental functions.
Airport	\$11 million	Represents operations and maintenance of the Airport.
Transit	\$19 million	Represents operations and maintenance of the County's transit system.
Fair	\$6 million	Represents costs and maintenance for the County's Fair operations.
Other Program Expenses	\$13 million	Includes operations and maintenance for the Sonoma County Energy Independence Program, Refuse, Marinas, other enterprise districts, and education.

Component Units

Financial Highlights

Discrete Component Units

Included in operations are several component units that provide services within the County. These major legally separate discrete component units (DCUs) include the Sonoma County Water Agency (Sonoma Water), the Sonoma County Community Development Commission (CDC) and the Non-major DCUs include several sanitation districts, including Sonoma Valley, Russian River, South Park, and Occidental County Sanitation.

Community Development Commission

The CDC's total net position for fiscal year 2020-21 was \$142.6 million. CDC's unrestricted net position, available for programs and projects, was \$119.4 million.

The Commission's revenues are primarily derived from federally supported activities, which accounted for 67.9% of the current year's revenues.

The net position of CDC increased \$21.6 million during fiscal year 2020-21 primarily due to increased funding to the County Fund for Housing for shelters, congregate housing, leases and short term housing services.

Sonoma County Water Agency

Sonoma Water is a wholesale water provider, delivering potable water to 600,000 residents in Sonoma and Marin Counties as well as providing flood protection, recycled water, recreational opportunities, and wastewater treatment. Sonoma Water's total net position for fiscal year 2020-21 was \$387.0 million. Of this amount, \$66.7 million may be used to meet ongoing obligations to citizens and creditors. Sonoma Water's net position increased by \$20.9 million as of June 30, 2021.

Sonoma Water revenues increased by \$4.9 million in fiscal year 2020-21 compared to prior year. Key revenue increases included an additional \$10.3 million in charges for services and \$1.1 million in property tax revenue. These gains were partially offset by a decrease of \$3.2 million in investment earnings and a decrease of \$3.2 million in capital grants and contributions.

Sonoma Water's expenses decreased \$1.6 million in fiscal year 2020-21. Changes in expenses include a decrease in

Flood Control expenses of \$2.2 million as well as a decrease in Water Transmission expenses of \$2.1 million, offset by increases in other areas. The decrease in Flood Control expenses was a result of decreased project costs for the Petaluma River Flood Management and Enhancements project. The decrease in Water Transmission expenses was mainly related to a partial impairment of the Kawana-Ralphine Pipeline project.

Statement of Net Position

	Sonoma		
	Water	CDC	Nonmajor
ASSETS			
Current and other assets	\$ 222,895	\$ 131,361	\$ 39,564
Capital assets	<u>335,915</u>	<u>24,041</u>	<u>125,095</u>
Total assets	<u>558,810</u>	<u>155,402</u>	<u>164,659</u>
Deferred outflows of resources	<u>7,143</u>	<u>1,139</u>	<u>75</u>
LIABILITIES			
Current and other liabilities	18,780	8,104	2,185
Long-term liabilities	<u>152,214</u>	<u>4,664</u>	<u>21,267</u>
Total Liabilities	<u>170,994</u>	<u>12,768</u>	<u>23,452</u>
Deferred inflows of resources	<u>7,957</u>	<u>1,159</u>	<u>-</u>
NET POSITION			
Net capital assets	221,683	22,461	106,887
Restricted	98,564	748	4,890
Unrestricted	<u>66,755</u>	<u>119,405</u>	<u>29,505</u>
Total net position	<u>\$ 387,002</u>	<u>\$ 142,614</u>	<u>\$ 141,282</u>

(Dollars in Thousands)

Statement of Activities

	Sonoma		
	Water	CDC	Nonmajor
Revenues:			
Program revenues:			
Charges for services	\$ 79,303	\$ -	\$ 27,778
Operating grants/Contribution	6,506	73,667	1,765
Capital grants/Contributions	1,050	18,683	1,341
General revenues:			
Property taxes	31,832	-	-
Investment earnings	<u>709</u>	<u>1,954</u>	<u>112</u>
Total revenue	<u>119,400</u>	<u>94,304</u>	<u>30,996</u>
Expenses	<u>98,480</u>	<u>72,731</u>	<u>27,027</u>
Change in net position	20,920	21,573	3,969
Net position, beginning of year	<u>366,082</u>	<u>121,041</u>	<u>137,313</u>
Net position, end of year	<u>\$ 387,002</u>	<u>\$ 142,614</u>	<u>\$ 141,282</u>

(Dollars in Thousands)

Postemployment Benefits and Liabilities

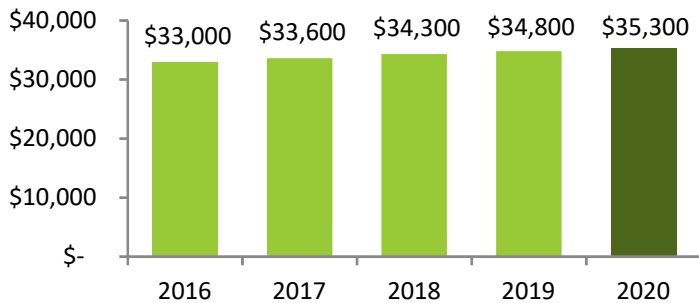
About SCERA

Employees of the County of Sonoma are enrolled in the Sonoma County Employees' Retirement Association (SCERA), a multi-employer defined benefit pension plan (Plan) governed by a nine member Board of Retirement. The Plan is paid for through employee and employer contributions.

SCERA issues a report as of December 31 annually, available on the SCERA website at <http://scetire.org>.

Pension Benefits

The average SCERA annual pension benefit received in 2020 was \$35,300, a \$500 increase from the prior year.



Pension Obligation Bonds

As of June 30, 2021, the County held three Pension Obligation Bonds (POBs), issued in 2003 and 2010, with an outstanding combined balance of \$286.7 million. A POB is a bond obtained for the purpose of using borrowed funds to generate a higher rate of return than the cost of the debt.

Financial Summary

SCERA's membership as of December 31, 2020, was 10,882 members, including 5,347 retirees and beneficiaries, 4,090 active employees, and 1,445 inactive vested members.

SCERA's fiduciary net position as of December 31, 2020, was \$3.1 billion. Revenues for the year were \$349.9 million. This was comprised of \$77.5 million of employer contributions, \$47.4 million of member contributions, and net investment income of \$224.9 million.

Expenses for the year were \$193.1 million, an increase of \$6.8 million or 4% over the prior year. The majority of this

increase was due to \$6.5 million in pension benefit payments.

The contribution requirements of Plan members and the County are determined by an independent actuary, approved by the SCERA Board of Retirement, and adopted by the County Board of Supervisors.

Other Postemployment Benefits

Sonoma County administers a single employer defined other postemployment benefit (OPEB) plan. The authority to establish and amend benefit provisions of the OPEB Plan resides with the County Board of Supervisors (Board). The Plan was closed to new participants on January 1, 2009. The OPEB Plan is funded by the County, employees do not contribute to the OPEB Plan.

Financial Summary

In fiscal year 2020-21 the total OPEB Plan membership was 8,244, including 4,253 retirees receiving benefits and 3,991 members not currently receiving benefits.

Contributions to the OPEB Plan in fiscal year 2020-21 were \$30.5 million plus net investment income of \$19.8 million. Benefit payments were \$22.4 million, including \$1.3 million in administrative expense. The increase in the OPEB fiduciary net position was \$27.7 million.

The OPEB Plan liability is determined by an independent actuary. OPEB Plan contribution requirements are determined by the County and adopted by the Board.

Net Pension and OPEB Liabilities

As of June 30, 2021, the pension and OPEB Plans were 94.2% and 38.2% funded, respectively, on a market value basis. Combined assets totaled \$3.2 billion compared to \$3.4 billion needed to pay future pension and OPEB benefits. The difference approximates the combined net pension and OPEB liabilities of \$331.9 million in fiscal year 2020-21.

Highlights

Your Tax Dollars at Work

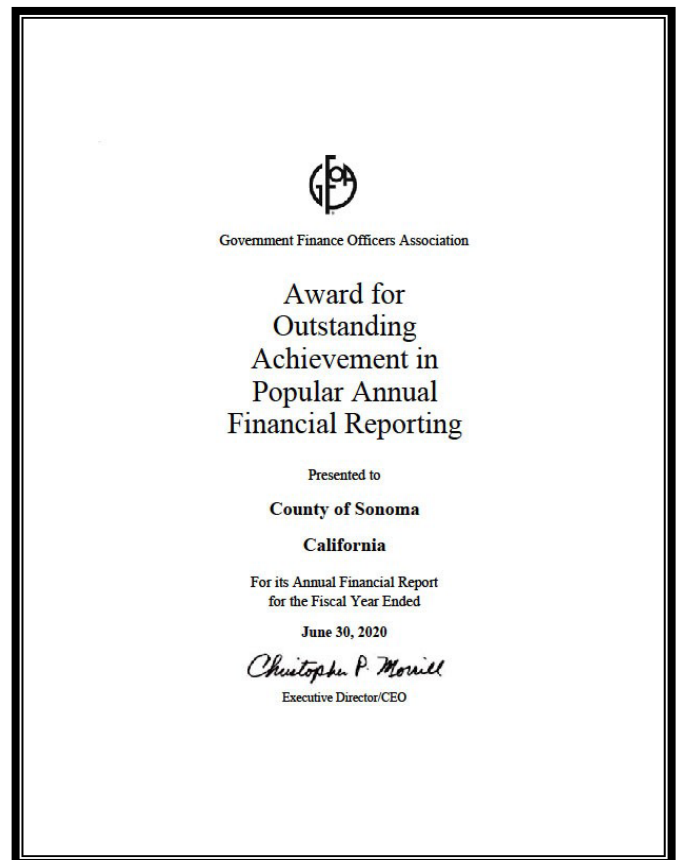
On March 2, 2021, the Sonoma County Board of Supervisors approved a Five-Year Strategic Plan that includes a broad spectrum of goals that will shape the County's priorities and activities in the coming years. The Strategic Plan identifies five specific pillars: Healthy and Safe Communities; Organizational Excellence; Racial Equity and Social Justice; Climate Action and Resiliency; and Resilient Infrastructure. Each of these pillars have accompanying goals and objectives. The pillars and goals are listed below.

- Pillar I - Healthy and Safe Communities - Provide quality and equitable housing, health, and human services for all.
- Pillar II - Racial Equity and Social Justice - Achieve racial equity in County service provision and ensure a workforce reflective of the community we serve.
- Pillar III - Organizational Excellence - Be an innovative, effective, engaged, and transparent organization focused on quality programs and services.
- Pillar IV - Climate Action and Resilience - Make Sonoma County carbon neutral by 2030.
- Pillar V - Resilient Infrastructure - Enhance services to the community by investing in County facilities and infrastructure; including roads, buildings, communications, and flood protection.

For details see: <https://socostrategicplan.org/>

In order to receive an Award of Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

An Award of Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA to determine its eligibility for another Award.



Reporting Awards

Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to the County of Sonoma for its Popular Annual Financial Report for the fiscal year ended June 30, 2020. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.